

REAL PROPERTY TAX

In tax year 1997, the assessed valuation of taxable real estate was approximately \$137.5 billion, an increase of 5.9 percent over the 1996 valuation. Taxes on these values are distributed to the local taxing authorities during calendar year 1998. Net taxes charged after the application of the percentage reductions required by Section 319.301 of the Ohio Revised Code were over \$7.2 billion for tax year 1997, an increase of 4.9 percent over 1996. This figure is before deductions of the tax rollback of 10 percent on all real property, the homestead exemption, and the 2.5 percent rollback for homeowners only. All three of these property tax reductions are fully reimbursed to local governments from the state General Revenue Fund. The estimated amount of relief for calendar year 1997 (reimbursed in 1998) was \$716.8 million for the 10 percent reduction, \$65.4 million for the homestead exemption, and \$101.3 million for the 2.5 percent reduction.

Under state law and Department of Taxation rules, real property in all counties is reappraised every six years and property values are updated in the third year following each sexennial reappraisal. Sales ratio studies are made by the Department of Taxation in each county to compare the assessed taxable value to the sales price of properties sold. These ratios are used extensively in checking the reappraisal process.

TAX BASE (R.C. 5713.03, 5715.01):

The real property tax base is the taxable or assessed value of land and improvements; it is a percentage of market value except for certain land devoted exclusively to agricultural use.

RATES (R.C. 319.301, 5705.02-5705.05, 5705.19):

Real property tax rates vary with taxing jurisdiction. Total tax rate includes all levies enacted by legislative authority or approved by voters for all taxing jurisdictions in which the property is located (e.g., county, township, municipality, and school district). The statewide average "gross" millage rate on all real property for 1997 was 77.45 mills, as compared to the 1996 rate of 77.11 mills. The statewide average

"effective" millage rate on real property was 52.15 mills for 1997 as compared to the 1996 effective rate of 52.63 mills. The difference between the gross millage rate of 77.45 mills and the effective rate of 52.15 mills is explained by Section 319.301 of the Revised Code which generally prevents increases in voted taxes when the valuation of existing real property is increased. (SEE **CREDITS** section.)

The Ohio Constitution prohibits governmental units from levying property taxes which in the aggregate exceed one percent of true value unless they are approved by the voters. This is known in state law as the 10-mill limitation, and the millage within this limitation is commonly referred to as "inside" millage. Since the "inside" 10 mills are levied on "taxable value" which is 35 percent of true or market value, the effect is a statutory limit of 0.35 percent, a limit nearly three times as strict as the one percent constitutional limitation.

SPECIAL PROVISIONS (R.C. 4501.01, 4503.06, 4503.065)

Manufactured Home Tax: Instead of the real property tax, a manufactured home located in Ohio is subject to an annual privilege tax. The assessed value of a manufactured home is 40 percent of the amount derived by multiplying the home's cost or market value at the time of purchase (whichever is greater) by the appropriate depreciation percentage set forth under one of two alternative schedules. The tax is determined by applying the gross tax rate (reduction factors are not applicable) of the taxing district in which the home is situated, to the home's assessed value. One-half of the annual tax is due by January 31 and the balance is due by July 31. If the structure is taxable as personal property under R.C. Section 5709.01, it is not subject to the manufactured home tax. Travel trailers that are licensed or are unoccupied or unused and stored at a qualified location are also not subject to the manufactured home tax. A homestead exemption is provided for qualifying homeowners (for an explanation of this program, refer to the **Credits** section).

EXEMPTIONS (R.C. 5709.07 - 5709.18, 5709.25, 5713.23, 5713.31, 6111.34):

The Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. Authorized exemptions implemented by statute include:

1. General: Real property of governmental or private institutional organizations on the grounds of ownership and/or usage (e.g., schools, charities, churches, municipal corporations, etc.). Many other specific exemptions are provided for by the Revised Code.

2. Farm Land: Land devoted exclusively to commercial agricultural use may be valued according to current use instead of “highest and best” use. Such land must meet one of the following requirements for three years prior to the year in which application for current use treatment is made:

- a) 10 acres or more—must be devoted to agricultural use; or
- b) under 10 acres—must be devoted to agricultural use and produce an average yearly gross income of at least \$2,500.

In addition, when the land is converted from agricultural use, a charge is levied on such land in an amount equal to the amount of tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

3. Forest Land: Forest land, devoted exclusively to forestry or timber growing under the rules of the Ohio Department of Natural Resources, Division of Forestry, may be taxed at 50 percent of the local rate.

CREDITS (R.C. 319.301, 319.302, 323.151-323.157):

1. Percentage Rollback: State law grants tax relief in the form of a 10 percent reduction in each taxpayer’s real property tax bill. In addition, a 2.5 percent rollback of real property taxes is granted on a homestead for each homeowner. The state reimburses local governments for the cost of these tax credits.

2. Tax Reduction Factor: Separate percentage reductions are applied to taxes levied against the two classes of real property (residential/agricultural and public utility, commercial, industrial and mineral) when the value of existing real property in the class increases. These percentage reductions (reduction factors) remain in effect until there is an increase in value of existing property (new construction would not trigger a change in reduction factors). New reduction factors are calculated annually and applied. The computation of these percentage reduction factors is a rather complex process, but it involves two main steps:

Step One: Tax reduction factors are calculated to eliminate the effect of an increase in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on certain voted taxes. If the tax reduction factors result in an “effective” tax rate for current expenses of a school district of less than 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. The reduction factors of joint vocational schools are adjusted to yield a minimum of two effective mills on each class of property.

Step Two: The Department of Taxation then calculates a **composite** tax reduction factor to be applied to individual tax bills in a taxing district for each taxing district in the county. (A taxing district may be generally defined as a geographical area in which the total tax rate is uniform throughout.) To compute the composite tax reduction factor, the Department of Taxation uses the tax reduction factors for each levy of each taxing jurisdiction (school district, municipality, etc.) located in a taxing district and computes the effective tax rate for each class of property in the taxing district. The composite factor is the percentage reduction which yields this effective rate when applied to the gross tax rate.

These factors are applied to the taxes levied on real estate and public utility real property. The result of these calculations yields net taxes of approximately \$7.2 billion as shown in the tax tables in this section.

3. Homestead Exemption: Homestead exemption property tax reductions are granted to qualified low-

income homeowners who are at least 65 years of age or permanently and totally disabled or to surviving spouses at least 59 years of age if the deceased had previously received the exemption. The reduction is equal to the gross millage rate multiplied by the reduction in taxable value shown in the following schedule:

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$10,800	\$5,000 or 75% of taxable value
\$10,800 - 15,800	3,000 or 60% of taxable value
15,800 - 20,800	1,000 or 25% of taxable value
Over 20,800	- 0-

Total income for purposes of the homestead exemption is defined as federal adjusted gross income plus social security and railroad retirement benefits, retirement, pension, annuity, or other types of retirement payments or benefits not included in federal adjusted gross income, and interest on federal, state, and local government obligations. Disability benefits paid by the veteran’s administration or a branch of the armed forces are excluded from total income, as well as increases in social security benefits. All disability benefits properly includible in federal adjusted gross income are excludable from total income up to \$5,200. All other disability benefits are not included in total income until the taxpayer reaches retirement age.

Table 69 shows the number of homestead exemptions granted, the average reduction in real taxable value, and the total reduction in real property taxes for each county for tax year 1996. Totals for the state show that 249,805 exemptions were approved for tax year 1996. The average reduction in taxable value was \$3,751 and the total reduction in property taxes was \$69,762,052.

Local governments are reimbursed in full for these tax reductions from the state General Revenue Fund.

Homestead Exemption Example

The example below illustrates the computation of homestead exemption property tax relief. For this example, we will assume a senior citizen homeowner with the following characteristics:

- a) Total income of \$12,000 (consisting of \$5,000 in wages, \$5,000 in social security income, and \$2,000 in dividends).
- b) A home with a market value of \$50,000 and a taxable value of \$17,500. Taxable value is 35 percent of market value — \$50,000 x 35 percent = \$17,500.
- c) A local property tax rate of 50 mills (gross rate).

Since this homeowner receives \$12,000 of total income, he/she is in the \$10,800-\$15,800 income bracket and is entitled to a reduction in taxable value of \$3,000 or 60 percent, whichever is less. Sixty percent of \$17,500 is \$10,500, so his/her reduction in taxable value is the flat \$3,000. His/Her tax savings are equal to the \$3,000 reduction in taxable value multiplied by the 50-mill tax rate. This amounts to a tax savings of \$150.

Like all other real property taxpayers, the senior citizen homeowner in our example is entitled to a tax reduction factor (see **no. 2** on page 97) which is applied against the property tax (assume a 15 percent reduction for this example). Also, the homeowner is granted a 12.5 percent tax reduction (10 and 2.5 percent property tax rollbacks) which is reimbursed to local governments from the state General Revenue Fund. When these are considered, the computation of net property tax due is shown below.

Property tax before any reductions		
\$17,500 taxable value x 50 mills	=	\$875.00
Subtract tax reduction factor (\$875.00 x 15%)		<u>- 131.25</u>
Net taxes levied after tax reduction factor	=	\$743.75
Subtract 12.5% rollback (.125 x \$743.75)		<u>- 92.97</u>
Net taxes before homestead	=	\$650.78
Subtract homestead exemption		<u>-150.00</u>
Net property tax due	=	\$500.78

TAXPAYER:

All real property owners not specifically exempt

PAYMENT DATES (R.C. 323.12, 323.17):

December 31: At least one-half is due.

June 20: Balance due.

When delivery of the tax duplicate is delayed for certain statutory reasons, the payment dates may be automatically extended for 30 days; further extensions, not to exceed 15 days, may be granted for emergencies by application of the county auditor or treasurer to the Tax Commissioner. When an unavoidable delay occurs, an additional extension may be granted by application of both the county auditor and treasurer to the Tax Commissioner to avoid penalties to taxpayers.

DISPOSITION OF REVENUE (R.C. 319.54, 321.24, 321.26, 321.261, 321.31, 321.33, 321.34):

After local administrative deductions, revenue is distributed to the counties, municipalities, townships, and school districts according to the taxable values and total millage levied by each.

ADMINISTRATION (R.C. 319.28, 5705.03, 5713.01, 5715.01, 5715.02, 5719.05):

The Tax Commissioner supervises the taxation of real property in the state and is charged with the duty of achieving uniformity in the taxation of real property. The county auditor is responsible for assessing all real property within his county. He prepares the general tax list and duplicate. Using the duplicate, the county treasurer prepares property tax bills and is responsible for the actual collection of the tax. The county board of revision hears complaints relative to the assessment or valuation of real property. It may increase or decrease an assessment or order a reassessment.

OHIO REVISED CODE CITATIONS:

Chapters 319, 321, 323, 4501, 4503, 5705, 5709, 5713, 5715, 5719, 6111

RECENT LEGISLATION:

House Bill 371, Effective February 25, 1998.

R.C. 5721.30, 5528.57 and 5721.31 to 5721.41- Permits county treasurers with a population of at least 200,000 to issue tax certificates on delinquent real property.

RECENT SIGNIFICANT COURT DECISIONS:

Hotel Statler v. Cuyahoga County Bd. of Revision, 79 Ohio St.3d 299 (1997). The Supreme Court affirmed the Board of Tax Appeals for refusing to determine separate values for succeeding years in the same triennium, where no competent, probative evidence supporting different valuations was presented. The Court specifically declined to address the issue whether the Board has the authority to determine different valuations for succeeding years in the same triennium, even when competent, probative evidence is presented.

New Winchester Gardens, Ltd. v. Franklin County Bd. of Revision, 80 Ohio St.3d 36 (1997). The Supreme Court held that the preclusion rule in §5715.19(G) only applies to a party that filed a complaint with the county board of revision. Consequently, the property owner, who did not file a countercomplaint to the school district's original complaint, was not precluded from presenting evidence to the Board of Tax Appeals that was in the owner's knowledge or possession, but not presented, at the time of the board of revision hearing.

Cleveland Elec. Illuminating Co. v. Lake County Bd. of Revision, 80 Ohio St.3d 591 (1998). The Supreme Court held that the question on the valuation complaint form that requires the complainant to state that "the increase or decrease in taxable value requested is justified for the following reasons" need not be answered to vest jurisdiction in the board of revision, since §5715.13 only asks for the "facts" upon which the requested change in value is sought. In addition, the Court held that the requirement in §5715.19(D) that the complaint must state the "amount" of the claimed overvaluation or under-

valuation can be satisfied by giving a “ceiling” figure. For example, a “decrease of at least \$50,000” satisfied the “core of procedural efficiency” because under §5715.19(B) a requested change in taxable value of at least \$17,500 triggers a notice to the board of education and the claimed “amount” was clear enough to determine whether notice to the school board was necessary.

TBC Westlake, Inc. v. Hamilton County Bd. of Revision, 81 Ohio St.3d 58 (1998). The Supreme Court held that §121.22, the Sunshine Law, does not apply to adjudication proceedings at the Board of Tax Appeals, and that the attorney-examiner’s report is exempt from §149.43, the Public Records Law, under the judicial mental process privilege. As a result, the Board’s deliberative sessions are not open to the public, and the attorney-examiner’s report is not a public record that can be released to the parties.

Elkem Metals Co. v. Washington County Bd. of Revision, 81 Ohio St.3d 683 (1998). The Supreme Court held that the second complaint filed in a triennium must allege one of the four exceptions in §5715.19(A)(2) to be valid, even if the first complaint was dismissed for jurisdictional reasons.

Table 63
Assessed Value of Taxable Real Estate, Taxes Charged, Average Tax Rates,
and Tax Relief, Calendar Years 1993 - 1997

	CY 1993	CY 1994	CY 1995	CY 1996	CY 1997
Value of Taxable Property	\$110,427,436,090	\$116,678,116,785	\$121,114,034,920	\$129,930,560,756	\$137,544,846,170
Residential & Agricultural	80,515,783,700	85,903,495,945	89,681,834,480	97,253,767,380	103,596,858,070
Other ^(a)	29,911,652,390	30,774,620,840	31,432,200,440	32,676,793,376	33,947,988,100
Taxes Charged ^(b)	5,620,675,401	6,015,819,056	6,397,336,598	6,838,471,424	7,172,466,810
Residential & Agricultural	3,996,008,346	4,319,051,725	4,610,657,359	4,936,441,151	5,199,177,526
Other ^(a)	1,624,667,055	1,696,767,332	1,786,679,239	1,902,030,273	1,973,289,284
Average Effective Tax Rate ^(c)	50.90 mills	51.56 mills	52.82 mills	52.63 mills	52.15 mills
Residential & Agricultural	49.63 mills	50.28 mills	51.41 mills	50.76 mills	50.19 mills
Other ^(a)	54.32 mills	55.14 mills	56.84 mills	58.21 mills	58.13 mills
10% Reduction in all Real Property Taxes	558,043,848	596,812,773	636,930,138	679,109,505	716,783,292*
2.5% Reduction in Homeowner's Real Property Taxes ^(d)	80,079,349	85,846,981	91,456,574	97,366,337	101,274,252*
Homestead Exemption Reduction ^(d)	<u>51,574,825</u>	<u>50,877,513</u>	<u>70,360,473</u>	<u>69,572,250</u>	<u>65,365,770*</u>
Net Taxes Collectible (After 12.5% Reduction & Homestead Exemption)	\$4,930,977,379	\$5,282,281,789	\$5,598,589,413	\$5,992,423,332	\$6,289,043,496*
<p>(a) Includes commercial, industrial, mineral and public utility property (b) Net taxes charged after application of percentage reductions required by R.C. 319.301 (c) Taxes charged divided by value of taxable property (d) These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program * Estimated figures</p>					

Table 64

Gross and Net Tax (Millage) Rates on the Two Classes of Real Property, by County, Calendar Year 1997

County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral	
	Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)		Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)
Adams	47.66	41.83	45.18	42.00	Logan	59.59	41.38	60.41	46.13
Allen	51.45	41.51	50.36	42.52	Lorain	74.59	46.64	74.19	53.87
Ashland	65.33	43.49	65.66	49.47	Lucas	89.30	55.87	85.96	65.41
Ashtabula	68.58	46.01	69.49	52.43	Madison	55.92	46.28	56.90	48.73
Athens	76.61	51.00	81.52	55.88	Mahoning	74.64	53.11	76.23	60.90
Auglaize	55.80	42.51	54.72	45.18	Marion	65.35	47.91	65.65	51.21
Belmont	57.86	42.38	56.55	44.21	Medina	84.17	46.57	86.43	52.60
Brown	49.07	38.74	50.11	42.15	Meigs	44.73	40.40	45.79	42.58
Butler	64.44	44.54	63.81	46.77	Mercer	49.03	42.16	48.89	42.63
Carroll	53.79	38.91	55.09	41.46	Miami	62.51	39.19	62.75	43.61
Champaign	59.02	42.39	63.71	46.12	Monroe	47.88	34.42	47.56	41.95
Clark	67.04	48.31	67.56	53.38	Montgomery	84.68	56.29	82.95	65.18
Clermont	76.01	46.98	74.69	49.11	Morgan	46.17	33.06	47.00	36.34
Clinton	53.23	44.08	54.59	47.06	Morrow	58.48	45.32	62.76	51.61
Columbiana	59.71	45.45	60.70	46.30	Muskingum	62.76	41.37	63.51	45.26
Coshocton	53.45	36.69	52.95	39.63	Noble	50.62	42.16	50.06	44.96
Crawford	70.58	45.77	71.81	55.60	Ottawa	65.42	36.33	61.26	37.60
Cuyahoga	99.57	58.48	92.33	68.07	Paulding	53.12	45.71	56.56	48.36
Darke	48.46	36.58	51.63	40.57	Perry	58.78	43.46	59.35	47.37
Defiance	56.95	43.59	57.49	47.95	Pickaway	53.33	39.23	55.57	43.30
Delaware	65.79	47.14	66.87	50.21	Pike	56.46	42.64	61.42	43.92
Erie	78.10	44.50	79.25	57.23	Portage	86.36	48.39	88.58	57.42
Fairfield	73.83	41.86	76.20	44.89	Preble	51.62	39.99	53.15	40.95
Fayette	50.26	37.75	54.57	43.29	Putnam	47.00	38.89	44.44	39.77
Franklin	86.90	57.39	82.83	62.92	Richland	73.24	53.74	73.29	57.59
Fulton	67.10	46.97	66.71	50.83	Ross	53.16	38.78	54.04	40.16
Gallia	38.47	31.53	37.70	32.85	Sandusky	53.21	37.01	50.60	38.29
Geauga	90.97	52.32	89.70	60.29	Scioto	57.33	45.15	58.53	46.41
Greene	72.49	47.59	71.14	48.29	Seneca	56.86	40.93	59.10	51.04
Guernsey	59.30	47.84	62.30	55.22	Shelby	52.46	37.92	54.69	42.25
Hamilton	83.22	55.74	80.88	61.79	Stark	72.95	46.77	71.70	50.71
Hancock	56.23	40.48	57.46	48.65	Summit	77.68	49.81	76.02	56.22
Hardin	53.42	41.44	52.90	39.57	Trumbull	66.02	48.73	63.75	53.14
Harrison	57.66	43.55	58.17	47.74	Tuscarawas	62.57	45.58	63.21	52.50
Henry	65.60	50.95	66.21	59.70	Union	60.80	48.27	61.00	56.61
Highland	44.43	35.19	43.43	34.70	Van Wert	63.32	47.87	64.44	55.31
Hocking	57.71	42.91	56.62	43.68	Vinton	46.45	42.06	47.77	44.77
Holmes	56.06	46.57	57.22	50.02	Warren	70.06	41.72	69.95	44.62
Huron	57.89	37.14	59.75	42.00	Washington	52.82	41.45	53.02	44.30
Jackson	44.45	39.42	46.87	44.21	Wayne	69.23	46.85	72.87	56.30
Jefferson	57.43	42.26	56.11	51.11	Williams	65.41	39.33	65.77	47.85
Knox	62.62	46.94	61.08	52.00	Wood	71.60	48.14	71.29	54.52
Lake	84.33	48.07	80.67	54.87	Wyandot	51.75	36.43	52.07	39.12
Lawrence	38.37	35.13	38.34	35.09					
Licking	63.55	43.59	62.09	49.75	State Average	77.38	50.19	77.67	58.13

(a) Rate on property prior to application of "Tax Reduction Factors".

(b) Rate on property in the county after application of "Tax Reduction Factors"; these rates were computed prior to the deduction of the property tax rollbacks and homestead exemption.

Source: Abstracts filed by county auditors with the Department of Taxation.

Table 65
Total Real Property Taxes, Values, and Effective Tax Rates,
By County, Calendar Year 1997

County	Gross Taxes Levied	Taxes Charged ^(a)	Taxable Value	Special Assessments	Delinquent Taxes	Effective Tax Rate ^(b)	County	Gross Taxes Levied	Taxes Charged ^(a)	Taxable Value	Special Assessments	Delinquent Taxes	Effective Tax Rate ^(b)
Adams	\$9,326,236	\$8,354,744	\$199,439,630	\$3,461	\$573,913	41.89	Logan	\$30,417,356	\$21,514,093	\$509,157,220	\$567,563	\$1,704,504	42.25
Allen	54,758,976	44,682,250	1,069,938,810	2,141,674	2,027,610	41.76	Lorain	256,222,766	165,107,183	3,438,511,760	2,664,237	6,701,219	48.02
Ashland	31,713,934	21,575,225	485,033,510	12,496	1,100,741	44.48	Lucas	443,116,760	293,574,211	5,014,692,130	25,748,962	25,031,622	58.54
Ashtabula	64,399,951	44,331,944	936,462,380	1,712,191	3,216,353	47.34	Madison	21,543,769	17,924,772	384,268,750	408,157	875,007	46.65
Athens	32,822,243	22,009,668	422,023,140	228,528	1,879,023	52.15	Mahoning	183,049,090	133,935,977	2,440,570,020	1,405,767	35,079,053	54.88
Auglaize	27,243,747	21,076,054	489,987,030	640,071	670,618	43.01	Marion	35,855,150	26,693,663	548,070,540	301,678	1,642,420	48.70
Belmont	31,937,998	23,800,108	555,310,850	24,243	2,671,475	42.86	Medina	192,187,024	108,027,282	2,273,854,340	2,209,015	5,892,237	47.51
Brown	16,353,001	13,000,843	332,544,640	114,373	881,613	39.10	Meigs	6,599,282	6,010,668	146,554,690	0	1,390,804	41.01
Butler	261,414,967	183,237,810	4,066,104,850	4,153,549	6,464,649	45.06	Mercer	22,548,431	19,430,781	460,091,260	352,843	623,904	42.23
Carroll	13,815,858	10,050,900	256,027,940	74,688	468,939	39.26	Miami	77,650,559	49,636,153	1,241,376,000	789,948	1,260,233	39.98
Champaign	21,828,715	15,695,944	365,863,460	45,885	1,005,010	42.90	Monroe	5,739,617	4,373,325	120,079,980	6,505	417,843	36.42
Clark	90,145,744	66,308,346	1,342,407,440	373,723	4,029,057	49.40	Montgomery	558,958,981	388,687,928	6,635,670,760	19,382,628	27,679,564	58.58
Clermont	164,267,093	103,142,929	2,170,660,330	512,379	5,125,594	47.52	Morgan	5,781,607	4,210,571	124,763,730	822	302,577	33.75
Clinton	21,657,800	18,107,637	404,456,290	233,788	961,177	44.77	Morrow	14,817,678	11,555,969	251,607,150	146,600	1,858,482	45.93
Columbiana	50,902,255	38,765,871	849,808,930	160,258	4,522,258	45.62	Muskingum	47,707,298	32,045,743	757,999,440	413,842	3,789,533	42.28
Coshocton	19,038,372	13,349,312	357,010,640	33,548	748,630	37.39	Noble	5,082,199	4,280,612	100,560,510	1,044	746,441	42.57
Crawford	28,582,664	19,176,758	403,721,980	88,952	1,092,380	47.50	Ottawa	55,667,084	31,601,042	863,186,060	1,235,705	1,929,871	36.61
Cuyahoga	2,030,373,418	1,277,680,197	20,838,303,730	29,561,731	115,566,655	61.31	Paulding	8,391,615	7,215,137	156,738,830	404,364	418,230	46.03
Darke	27,406,982	20,821,594	560,053,380	317,326	879,236	37.18	Perry	12,272,743	9,185,562	208,475,060	20,768	2,256,280	44.06
Defiance	21,369,338	16,620,864	374,595,770	370,135	624,335	44.37	Pickaway	27,196,931	20,220,704	506,280,780	298,183	1,969,731	39.94
Delaware	130,432,654	94,106,763	1,977,906,010	234,708	3,068,016	47.58	Pike	8,633,280	6,464,139	150,912,770	1,753	1,319,846	42.83
Erie	90,356,156	54,487,693	1,153,223,830	1,425,956	3,166,239	47.25	Portage	150,514,039	86,871,249	1,734,513,630	1,352,238	5,613,611	50.08
Fairfield	111,319,596	63,509,799	1,500,297,580	301,258	2,337,899	42.33	Preble	21,629,803	16,745,245	417,422,840	322,657	1,333,032	40.12
Fayette	15,306,454	11,615,213	300,053,430	98,337	536,112	38.71	Putnam	15,724,681	13,117,686	336,526,780	114,408	291,485	38.98
Franklin	1,260,527,872	873,444,748	14,739,355,460	3,436,239	35,720,246	59.26	Richland	88,051,877	65,785,166	1,201,977,420	1,720,920	6,497,704	54.73
Fulton	32,257,451	22,969,634	481,270,510	650,089	692,355	47.73	Ross	29,828,571	21,855,233	559,041,450	307,801	1,162,977	39.09
Gallia	9,694,412	8,102,467	253,602,800	45,990	723,016	31.95	Sandusky	35,474,068	25,087,323	673,273,810	372,108	1,063,049	37.26
Geauga	146,751,830	85,782,937	1,615,490,650	957,312	4,237,431	53.10	Scioto	25,985,658	20,496,397	451,099,010	284,951	2,106,637	45.44
Greene	150,071,440	99,140,278	2,077,591,490	2,265,567	3,991,693	47.72	Seneca	28,473,945	21,275,135	497,181,930	270,837	832,442	42.79
Guernsey	17,681,372	14,556,667	295,142,620	98,912	2,432,887	49.32	Shelby	28,765,284	21,105,973	543,487,410	806,136	622,827	38.83
Hamilton	997,964,320	696,585,427	12,096,161,630	18,596,802	38,145,578	57.59	Stark	310,805,330	203,886,723	4,277,154,780	900,206	14,383,996	47.67
Hancock	49,076,213	36,812,125	868,359,910	503,704	822,960	42.39	Summit	588,892,134	390,697,273	7,618,313,100	17,763,483	24,766,304	51.28
Hardin	13,269,676	10,230,096	248,799,890	209,951	582,771	41.12	Trumbull	139,001,740	105,450,341	2,121,560,700	1,312,701	11,194,112	49.70
Harrison	7,347,994	5,643,715	127,210,830	24,915	856,645	44.37	Tuscarawas	52,391,639	39,403,105	835,351,320	285,174	2,196,822	47.17
Henry	19,668,837	15,592,226	299,487,320	731,383	573,818	52.06	Union	29,164,966	24,095,921	479,324,660	115,778	871,766	50.27
Highland	14,567,616	11,549,650	328,864,870	67,431	632,696	35.12	Van Wert	18,532,765	14,310,527	291,869,750	863,960	344,690	49.03
Hocking	12,625,806	9,436,910	219,367,440	19,637	817,505	43.02	Vinton	3,913,752	3,560,918	83,943,290	0	469,258	42.42
Holmes	20,051,088	16,836,850	356,206,860	2,864	853,230	47.27	Warren	151,266,868	91,311,118	2,159,880,840	3,153,212	3,248,826	42.28
Huron	34,322,814	22,442,461	589,216,420	150,503	1,009,670	38.09	Washington	28,048,619	22,360,766	530,520,580	59,568	1,080,054	42.15
Jackson	9,800,362	8,824,317	217,738,510	0	2,188,709	40.53	Wayne	83,997,187	58,526,286	1,200,710,000	835,919	2,172,635	48.74
Jefferson	32,216,726	25,060,271	564,163,770	169,358	4,720,777	44.42	Williams	26,550,292	16,561,717	405,530,150	535,792	607,376	40.84
Knox	33,330,058	25,457,088	534,123,750	613,828	1,645,487	47.66	Wood	100,259,643	69,571,645	1,401,751,710	2,846,053	2,748,318	49.63
Lake	313,043,455	186,324,528	3,750,656,390	6,583,484	16,720,048	49.68	Wyandot	10,807,394	7,694,494	208,623,680	47,001	254,907	36.88
Lawrence	13,926,241	12,747,900	362,977,790	140,549	3,186,955	35.12							
Licking	110,473,117	77,952,295	1,745,341,060	1,722,086	3,787,424	44.66							
							Total	\$10,652,962,331	\$7,172,466,810	\$137,544,846,170	\$170,485,145	\$494,711,661	52.15

^(a) Represents taxes charged after tax reduction factors are applied. The 10% rollback for all real property, 2.5% rollback for residential real property, and homestead exemption reduction have not been subtracted from this figure because they are fully reimbursed to the local governments and school districts from the State General Revenue Fund.

^(b) Rates shown in mills equal taxes charged divided by taxable value

Source: Abstracts filed by the county auditors with the Ohio Department of Taxation.

Table 66
Taxes Levied on Real Property and Property Tax Relief ^(e),
By County, Calendar Year 1997^(a)

County	Taxes Charged ^(b)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(c)	Homestead Exemption Reduction	Net Taxes Collectible ^(d)	County	Taxes Charged ^(b)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(c)	Homestead Exemption Reduction	Net Taxes Collectible ^(d)
Adams	\$8,354,744	\$836,735	\$36,078	\$188,183	\$7,293,748	Logan	\$21,514,093	\$2,150,755	\$147,831	\$177,994	\$19,037,513
Allen	44,682,250	4,466,930	647,359	302,699	39,265,262	Lorain	165,107,183	16,476,017	2,653,861	1,504,986	144,472,319
Ashland	21,575,225	2,143,283	266,074	243,555	18,922,313	Lucas	293,574,211	29,247,879	4,299,274	2,883,290	257,143,769
Ashtabula	44,331,944	4,427,636	584,257	782,105	38,537,946	Madison	17,924,772	1,787,708	265,185	160,081	15,711,799
Athens	22,009,668	2,196,919	225,731	460,942	19,126,076	Mahoning	133,935,977	13,395,232	2,049,211	2,353,992	116,137,541
Auglaize	21,076,054	2,106,759	227,376	148,182	18,593,736	Marion	26,693,663	2,670,667	309,210	373,302	23,340,483
Belmont	23,800,108	2,382,689	310,500	624,484	20,482,435	Medina	108,027,282	10,766,147	1,855,793	579,478	94,825,864
Brown	13,000,843	1,302,446	127,742	212,999	11,357,655	Meigs	6,010,668	600,911	46,445	162,787	5,200,525
Butler	183,237,810	18,349,892	2,505,842	1,218,428	161,163,648	Mercer	19,430,781	1,944,444	251,836	146,833	17,087,668
Carrroll	10,050,900	1,005,528	114,112	175,644	8,755,616	Miami	49,636,153	4,972,490	722,265	479,703	43,461,694
Champaign	15,695,944	1,571,565	93,690	171,643	13,859,046	Monroe	4,373,325	436,659	37,945	122,951	3,775,769
Clark	66,308,346	6,626,673	934,049	863,774	57,883,850	Montgomery	388,687,928	38,826,129	5,790,775	3,147,144	340,923,880
Clermont	103,142,929	10,331,185	1,305,860	642,372	90,863,513	Morgan	4,210,571	420,478	36,413	88,216	3,665,464
Clinton	18,107,637	1,810,071	154,384	125,426	16,011,756	Morrow	11,555,969	1,144,793	138,932	151,048	10,121,197
Columbiana	38,765,871	3,860,652	496,018	879,679	33,529,522	Muskingum	32,045,743	3,183,601	449,583	611,939	27,800,621
Coshocton	13,349,312	1,330,135	138,167	171,393	11,709,617	Noble	4,280,612	428,591	42,309	107,685	3,702,027
Crawford	19,176,758	1,914,689	209,093	393,290	16,659,686	Ottawa	31,601,042	3,158,148	149,055	232,506	28,061,333
Cuyahoga	1,277,680,197	127,007,424	21,137,240	13,146,391	1,116,389,141	Paulding	7,215,137	721,392	89,269	92,851	6,311,625
Darke	20,821,594	2,081,153	242,403	250,539	18,247,499	Perry	9,185,562	920,976	117,231	299,979	7,847,377
Defiance	16,620,864	1,662,557	254,543	163,895	14,539,869	Pickaway	20,220,704	2,024,662	270,829	160,034	17,765,179
Delaware	94,106,763	9,390,302	1,587,392	163,550	82,965,519	Pike	6,464,139	643,357	74,566	211,586	5,534,630
Erie	54,487,693	5,444,638	844,166	540,039	47,658,850	Portage	86,871,249	8,670,580	822,281	662,609	76,715,779
Fairfield	63,509,799	6,350,672	941,846	572,305	55,644,975	Preble	16,745,245	1,671,303	232,126	213,978	14,627,837
Fayette	11,615,213	1,185,327	139,287	147,156	10,143,442	Putnam	13,117,686	1,312,942	209,618	109,894	11,485,232
Franklin	873,444,748	87,475,388	11,005,066	3,760,038	771,204,256	Richland	65,785,166	6,573,857	880,724	957,513	57,373,073
Fulton	22,969,634	2,291,014	329,486	185,016	20,164,118	Ross	21,855,233	2,183,672	251,128	417,542	19,002,890
Gallia	8,102,467	808,023	71,940	187,805	7,034,699	Sandusky	25,087,323	2,504,931	373,291	291,653	21,917,447
Geauga	85,782,937	8,578,147	1,455,458	393,612	75,355,720	Scioto	20,496,397	2,049,454	277,032	789,490	17,380,420
Greene	99,140,278	9,890,552	1,503,029	408,865	87,337,832	Seneca	21,275,135	2,126,998	265,878	260,793	18,621,465
Guernsey	14,556,667	1,449,751	164,763	317,421	12,624,733	Shelby	21,105,973	2,104,246	173,513	178,223	18,649,992
Hamilton	696,585,427	70,204,014	9,876,859	3,999,167	612,505,387	Stark	203,886,723	20,352,908	3,070,125	1,741,072	178,722,618
Hancock	36,812,125	3,786,071	508,288	199,057	32,318,709	Summit	390,697,273	38,680,975	4,675,390	4,179,890	343,161,018
Hardin	10,230,096	1,023,408	124,933	149,962	8,931,793	Trumbull	105,450,341	10,539,548	1,390,943	1,676,696	91,843,153
Harrison	5,643,715	564,606	55,629	154,318	4,869,162	Tuscarawas	39,403,105	3,944,208	469,962	679,817	34,309,118
Henry	15,592,226	1,560,872	198,839	147,548	13,684,967	Union	24,095,921	2,419,358	244,125	149,416	21,283,021
Highland	11,549,650	1,149,611	85,837	221,626	10,092,576	Van Wert	14,310,527	1,431,169	185,983	181,348	12,512,026
Hocking	9,436,910	937,234	124,006	151,240	8,224,430	Vinton	3,560,918	355,577	34,608	124,559	3,046,174
Holmes	16,836,850	1,691,718	126,701	91,121	14,927,310	Warren	91,311,118	9,400,661	1,474,668	435,568	80,000,222
Huron	22,442,461	2,233,905	329,480	285,668	19,593,408	Washington	22,360,766	2,234,282	278,933	318,865	19,528,686
Jackson	8,824,317	882,451	51,582	300,658	7,589,626	Wayne	58,526,286	5,862,753	745,642	453,521	51,464,370
Jefferson	25,060,271	2,505,670	318,106	662,312	21,574,183	Williams	16,561,717	1,651,755	218,718	177,170	14,514,074
Knox	25,457,088	2,561,272	281,742	287,668	22,326,407	Wood	69,571,645	6,944,469	876,821	384,084	61,366,271
Lake	186,324,528	18,593,383	2,741,507	1,319,400	163,670,238	Wyandot	7,694,494	769,775	74,794	92,229	6,757,696
Lawrence	12,747,900	1,275,285	172,378	553,060	10,747,176						
Licking	77,952,295	7,822,601	1,201,292	477,215	68,451,187						
						Total	\$7,172,466,810	\$716,783,292	\$101,274,252	\$65,365,770	\$6,289,043,496

(a) Taxes levied in calendar year 1997 and collected or reimbursed in calendar year 1998.

(b) Net taxes charged after application of percentage reductions required by R.C. 319.301

(c) Reduction is applied to residential and agricultural property not exceeding one acre.

(d) County figures may not add to total due to rounding.

(e) Estimated data; these figures include those taxpayers that filed late for the homestead exemption and 2.5% tax reduction; and exclude the administrative fees associated with these programs, amounting to approximately \$1.1 million.

Source: Abstracts filed by County Auditors and records of the Department of Taxation.

Table 67
Assessed Valuation of Exempt Real Property in Ohio,
by Selected Ownership Classifications,
Calendar Years 1993 - 1997 (in millions of dollars)

Property Under Public Ownership	1993	1994	1995	1996	1997
Boards of Education	\$3,130.7	\$3,314.2	\$3,367.1	\$3,489.7	\$3,618.1
Municipalities	2,769.5	2,951.4	2,935.2	3,031.0	3,301.2
State	2,006.7	2,213.8	2,223.2	2,382.1	2,564.9
Counties	1,220.6	1,264.6	1,365.4	1,351.3	1,441.5
United States	1,193.4	1,260.9	1,241.4	1,287.1	1,288.8
Park Districts	298.5	328.3	343.9	343.4	346.8
Townships	<u>141.3</u>	<u>148.6</u>	<u>156.4</u>	<u>165.1</u>	<u>166.9</u>
Total	\$10,760.7	\$11,481.8	\$11,682.6	\$12,049.7	\$12,728.2
Property Under Private Ownership	1993	1994	1995	1996	1997
Tax Abatements	\$1,848.6	\$2,035.8	\$2,041.2	\$2,402.3	\$2,660.4
Charities	2,162.1	2,380.9	2,251.8	2,531.3	2,650.7
Churches	2,147.6	2,280.5	2,332.9	2,417.5	2,482.8
School and Colleges	1,477.5	1,541.9	1,514.7	1,599.5	1,563.2
Cemeteries	<u>173.3</u>	<u>189.4</u>	<u>189.1</u>	<u>193.9</u>	<u>189.6</u>
Total	<u>\$7,809.1</u>	<u>\$8,428.5</u>	<u>\$8,329.7</u>	<u>\$9,144.5</u>	<u>\$9,546.7</u>
Grand Total *	\$18,870.9	\$20,250.3	\$20,282.9	\$21,617.0	\$22,700.8
* Includes other tax exempt organizations (i.e., Metropolitan Housing, Volunteer Fire Departments, etc.) not included in any of the listed categories					
Source: Exempt Real Property abstracts filed by County Auditors with the Ohio Department of Taxation					

Table 68
Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Calendar Year 1997

County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation	County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
Adams	\$222,659,410	\$23,219,780	10.43%	Logan	\$612,774,420	\$103,617,200	16.91%
Allen	1,245,536,140	175,597,330	14.10	Lorain	3,971,154,270	532,642,510	13.41
Ashland	557,028,170	71,994,660	12.92	Lucas	5,956,969,320	942,277,190	15.82
Ashtabula	1,051,027,240	114,564,860	10.90	Madison	452,623,250	68,354,500	15.10
Athens	632,719,410	210,696,270	33.30	Mahoning	2,787,490,560	346,920,540	12.45
Auglaize	563,244,240	73,257,210	13.01	Marion	635,146,740	87,076,200	13.71
Belmont	643,399,070	88,088,220	13.69	Medina	2,466,579,010	192,724,670	7.81
Brown	367,015,800	34,471,160	9.39	Meigs	162,121,380	15,566,690	9.60
Butler	4,753,372,690	687,267,840	14.46	Mercer	509,477,035	49,385,775	9.69
Carroll	277,901,250	21,873,310	7.87	Miami	1,424,087,590	182,711,590	12.83
Champaign	398,412,340	32,548,880	8.17	Monroe	132,834,260	12,754,280	9.60
Clark	1,563,424,180	221,016,740	14.14	Montgomery	7,845,844,620	1,210,173,860	15.42
Clermont	2,393,589,190	222,928,860	9.31	Morgan	138,808,440	14,044,710	10.12
Clinton	482,982,530	78,526,240	16.26	Morrow	268,884,850	17,277,700	6.43
Columbiana	944,760,810	94,951,880	10.05	Muskingum	884,934,780	126,935,340	14.34
Coshocton	400,872,560	43,861,920	10.94	Noble	126,645,890	26,085,380	20.60
Crawford	432,573,650	28,851,670	6.67	Ottawa	935,898,190	72,712,130	7.77
Cuyahoga	24,240,802,030	3,402,498,300	14.04	Paulding	176,934,320	20,195,490	11.41
Darke	615,667,580	55,614,200	9.03	Perry	235,861,140	27,386,080	11.61
Defiance	422,232,250	47,636,480	11.28	Pickaway	615,978,160	109,697,380	17.81
Delaware	2,227,859,010	249,953,000	11.22	Pike	407,159,930	256,247,160	62.94
Erie	1,290,194,240	136,970,410	10.62	Portage	2,189,871,450	455,357,820	20.79
Fairfield	1,637,546,810	137,249,230	8.38	Preble	454,547,150	37,124,310	8.17
Fayette	336,491,950	36,438,520	10.83	Putnam	388,192,960	51,666,180	13.31
Franklin	17,827,100,130	3,087,744,670	17.32	Richland	1,403,771,950	201,794,530	14.38
Fulton	589,775,060	108,504,550	18.40	Ross	677,216,430	118,174,980	17.45
Gallia	315,568,020	61,965,220	19.64	Sandusky	806,381,030	133,107,220	16.51
Geauga	1,732,279,160	116,788,510	6.74	Scioto	617,547,450	166,448,440	26.95
Greene	2,697,439,440	619,847,950	22.98	Seneca	574,826,900	77,644,970	13.51
Guernsey	380,845,180	85,702,560	22.50	Shelby	648,595,420	105,108,010	16.21
Hamilton	14,300,453,260	2,204,291,630	15.41	Stark	4,817,609,410	540,454,630	11.22
Hancock	993,916,280	125,556,370	12.63	Summit	8,733,847,740	1,115,534,640	12.77
Hardin	292,332,200	43,532,310	14.89	Trumbull	2,382,313,020	260,752,320	10.95
Harrison	147,796,550	20,585,720	13.93	Tuscarawas	924,521,750	89,170,430	9.65
Henry	348,139,950	48,652,630	13.98	Union	540,792,230	61,467,570	11.37
Highland	362,117,960	33,253,090	9.18	Van Wert	327,373,190	35,503,440	10.84
Hocking	254,311,210	34,943,770	13.74	Vinton	97,134,390	13,191,100	13.58
Holmes	378,552,190	22,345,330	5.90	Warren	2,498,899,670	339,018,830	13.57
Huron	663,779,440	74,563,020	11.23	Washington	643,885,520	113,364,940	17.61
Jackson	242,173,430	24,434,920	10.09	Wayne	1,414,352,880	213,642,880	15.11
Jefferson	659,698,620	95,534,850	14.48	Williams	461,920,250	56,390,100	12.21
Knox	620,036,240	85,912,490	13.86	Wood	1,688,922,550	287,170,840	17.00
Lake	4,098,049,230	347,392,840	8.48	Wyandot	<u>230,419,450</u>	<u>21,795,770</u>	<u>9.46</u>
Lawrence	420,871,230	57,893,440	13.76				
Licking	1,947,943,790	202,602,730	10.40	Total	\$160,245,642,065	\$22,700,795,895	14.17%

Source: Abstracts filed by County Auditors with the Ohio Department of Taxation

Table 69
Number of Homestead Exemptions Granted, Average Reduction in Taxable Value, and
Total Amount of Reduction in Taxes, by County, Tax Year 1996

County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*	County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*
Adams	1,036	\$3,787	\$200,230	Logan	878	\$3,549	\$190,229
Allen	1,594	3,846	327,173	Lorain	5,616	3,825	1,678,101
Ashland	1,048	3,774	257,276	Lucas	10,579	3,407	3,141,223
Ashtabula	3,098	3,843	825,815	Madison	775	4,020	180,435
Athens	1,763	3,787	490,908	Mahoning	9,167	3,699	2,524,210
Auglaize	827	3,409	153,218	Marion	1,567	3,679	374,435
Belmont	3,170	3,618	642,674	Medina	2,055	2,121	607,510
Brown	1,111	3,880	215,341	Meigs	1,141	3,218	167,655
Butler	5,059	4,057	1,220,538	Mercer	882	3,759	163,205
Carroll	854	3,831	172,707	Miami	2,079	3,978	505,368
Champaign	831	3,900	191,832	Monroe	708	3,454	122,550
Clark	3,443	3,879	931,249	Montgomery	10,658	3,687	3,408,827
Clermont	2,425	3,827	649,434	Morgan	522	3,829	92,239
Clinton	658	3,804	134,741	Morrow	693	3,881	163,465
Columbiana	4,059	3,842	953,949	Muskingum	2,651	3,939	649,981
Coshocton	853	3,801	176,316	Noble	569	3,722	108,871
Crawford	1,445	3,946	418,433	Ottawa	988	3,877	254,992
Cuyahoga	39,304	3,721	14,202,776	Paulding	461	3,908	93,429
Darke	1,340	3,933	270,058	Perry	1,482	3,772	332,163
Defiance	808	3,794	174,964	Pickaway	767	3,894	172,180
Delaware	663	3,804	176,126	Pike	1,097	3,672	223,736
Erie	1,881	3,921	585,212	Portage	2,200	3,733	706,523
Fairfield	2,314	3,802	572,539	Preble	1,077	3,878	222,587
Fayette	699	4,078	155,099	Putnam	623	3,670	114,840
Franklin	12,273	3,882	4,016,007	Richland	3,405	3,882	966,427
Fulton	743	3,855	195,420	Ross	2,247	3,760	450,737
Gallia	1,348	3,833	192,673	Sandusky	1,465	3,931	314,986
Geauga	1,262	3,716	410,766	Scioto	3,706	3,780	820,968
Greene	1,655	3,834	430,593	Seneca	1,232	3,913	287,288
Guernsey	1,389	3,421	327,896	Shelby	996	3,565	190,925
Hamilton	12,731	3,784	4,336,719	Stark	8,234	3,353	1,929,527
Hancock	931	3,892	214,218	Summit	13,974	3,977	4,300,498
Hardin	744	3,985	158,710	Trumbull	6,646	3,893	1,710,906
Harrison	722	3,757	155,824	Tuscarawas	3,035	3,830	701,337
Henry	663	3,650	160,573	Union	723	3,644	162,870
Highland	1,314	3,756	219,190	Van Wert	749	4,060	194,531
Hocking	751	3,553	153,044	Vinton	697	3,707	112,655
Holmes	413	3,846	93,893	Warren	1,762	3,737	451,673
Huron	1,679	3,060	301,243	Washington	1,918	3,418	336,374
Jackson	1,592	4,178	316,038	Wayne	1,760	3,897	469,397
Jefferson	3,214	3,687	676,362	Williams	753	3,883	194,096
Knox	1,248	3,915	310,257	Wood	1,459	3,782	401,149
Lake	4,446	3,694	1,415,747	Wyandot	<u>499</u>	<u>3,769</u>	<u>102,452</u>
Lawrence	3,743	3,949	573,759				
Licking	2,159	3,923	517,161	Total	249,798	\$3,751	\$69,572,250

* These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program. The total amount of administrative fees for this program was \$1.4 million.

SOURCE: Surveys filed with the Ohio Department of Taxation by County Auditor.