

# TANGIBLE PERSONAL PROPERTY TAX

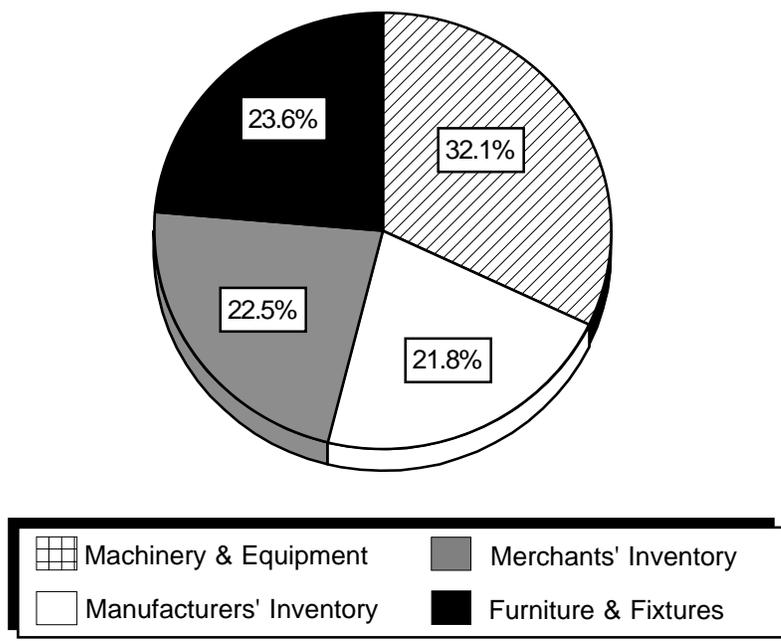
Taxes levied on tangible personal property totaled \$1,519.3 million in calendar year 1997, on a taxable value of \$20,980.2 million. The \$10,000 exemption reduced the statewide taxable value by \$1,162.6 million and reduced statewide taxes levied by \$89.9 million in 1997. However, the state reimbursed local governments for this revenue loss.

**TAX BASE (R.C. 5701.03, 5701.08, 5709.01, 5711.03, 5711.15-5711.18, 5711.22):**

Tangible personal property located and used in business in Ohio - including machinery, equipment, and inventories.

Taxable value is determined by applying various assessment percentages to the true value of different classes of tangible personal property. These assessment percentages are shown below in **Exhibit 5**. The true value of depreciable assets (machinery and equipment, furniture and fixtures, etc.) is statutorily defined as depreciated book value unless the assessor determines otherwise. The true value of manufacturers' and merchants' inventories is determined by the average monthly value (basically cost of acquisition) of the inventories. Inventories of other taxpayers are listed at their value as of the tax listing date (generally December 31).

**Tangible Personal Property Valuation  
By Type of Property  
Calendar Year 1997 Total -- \$20.9 Billion**



**RATES (R.C. 319.31, 5705.02, 5705.03, 5705.05, 5705.19):**

Vary with taxing jurisdiction. Total tax rate includes all levies enacted by legislative authority or approved by voters, for all taxing jurisdictions within which the property is located (e.g. county, township, municipal corporation, school district, etc). The rates applied to tangible personal property are the same as those rates developed and applied to the previous year's listing of real estate and public

**Exhibit 5 -- Tangible Personal Property Tax**

Class of Property	Percentage Applied to True Value to Determine Taxable Value
	CY 1998
Manufacturing Machinery & Equipment	25%
Manufacturers' Inventories	25
Merchants' Inventories	25
Electrical Equipment*	100
Furniture, Fixtures, and all other property	25

\* Property used in generating or distributing electricity to others (except by utilities); the total value of this class is not significant.

utility property. However, gross taxes levied on real property are reduced when real property values increase, while taxes levied against tangible property are not reduced. The statewide average effective tax rate on tangible property in 1997 was 72.42 mills.

#### **EXEMPTIONS AND EXCEPTIONS:**

1. The first \$10,000 of otherwise taxable value for each company. (R.C. 5709.01)
2. Property not used in business; i.e., property owned and not used for gain by any level of government, schools, churches, colleges, etc. (R.C. 5701.08, 5709.07, 5709.08, and 5709.12)
3. Registered motor vehicles and licensed aircraft. (R.C. 5701.03 and 5709.01)
4. Personal property used in agriculture. (R.C. 5701.08)
5. Patterns, jigs, dies, and drawings used in business which are held for use and not for sale. (R.C. 5701.03)
6. Certified air, water, and noise pollution control equipment. (R.C. 5709.25 and 6111.35)
7. Tangible personal property of domestic and foreign insurance companies, financial institutions, and dealers in intangibles (except property held for the purpose of leasing to others). (R.C. 5725.25 and 5725.26)
8. Machinery and equipment while under installation or construction in a plant or facility and not capable of operation. (R.C. 5701.08)
9. Certified energy conversion facilities — property used to convert a commercial or industrial facility from the use of natural gas or fuel oil to any other fuel except propane, butane, or naphtha. (R.C. 5709.50)
10. Certified thermal efficiency improvement facilities — property used for recovery and use of waste heat, or steam produced in generating electricity, heat generation, lighting, refrigeration, or space heating. (R.C. 5709.50)
11. Certified solid waste energy conversion facilities — property used to convert solid waste from industrial operations into energy for some useful purpose. (R.C. 5709.50)
12. Inventories held for use in a foreign trade zone. (R.C. 5709.44)
13. Property in a public recreational facility used for athletic events if certain criteria are met. (R.C. 5709.081)
14. Property shipped from outside Ohio, held in Ohio for storage only, and shipped back out of Ohio. (R.C. 5701.08)
15. Leased property used by the lessee exclusively for agricultural purposes. (R.C. 5701.08)
16. New and used machinery, equipment, and accessories designed and built for agricultural use while in the inventory of a merchant. (R.C. 5701.08)
17. Property owned by a port authority and leased to a railroad is partially exempt for a period of ten years. (R.C. 5709.71)
18. Property used in the production of grape juice or wine and grape juice and wine inventory not held in labeled containers in which it will be sold. (R.C. 5709.55)
19. Public recreational facility used by a major league athletic team if certain conditions are met. (R.C. 5709.081)

#### **SPECIAL PROVISIONS (R.C. 321.24, 5709.61-5709.69):**

1. Companies may receive up to a 75% exemption for up to ten years for tangible personal property used in an enterprise zone located within a municipality. The exemption is limited to 60% for zones in unincorporated areas. Exemptions may exceed these levels if agreed upon by school districts. Companies seeking to receive an exemption must submit an investment proposal to the local authority that created the zone where the operation will be located. Special exemptions are available for property being used at a facility located initially within a contaminated site which is being remedied, and for property at a large manufacturing operation that has ceased or will cease operation.
2. The local revenue loss caused by the \$10,000 Exemption (**See Exemptions and Exceptions**) is reimbursed from state revenues.

**FILING AND PAYMENT DATES (R.C. 319.29, 323.17, 5711.01, 5711.04, 5711.25, 5719.02, 5719.03):**

**February 15th to April 30th** - Returns are filed by all businesses during this period unless a time extension of up to 45 days is allowed by the county auditor or Tax Commissioner. Taxpayers first engaging in business after January 1 file a return within 90 days of the day they start business. Single-county corporations, unincorporated businesses, and individuals pay one-half of tax due when filing tax returns. Businesses whose only taxable property is exempt under the \$10,000 exemption must still file a return and report the value of that property. The value of the \$10,000 exemption is reduced by 50 percent for companies which do not file a return on time.

**Second Monday in August** - Tax Commissioner certifies preliminary tangible personal property valuations of inter-county corporations to county auditors.

**Third Monday in August** - County auditor certifies and delivers tangible personal property list to county treasurer.

**September 20th** - Inter-county corporations pay total tax liability by this date. Second half of tax due from all other taxpayers. This due date may be extended for up to 30 days.

**DISPOSITION OF REVENUE (R.C. 319.50, 319.54, 5705.10, 5719.02, 5719.05):**

After local administrative deductions, revenue is distributed to counties, municipalities, townships, school districts, and special districts according to the taxable values and total voted millage levied by each, or as apportioned by the county budget commission (millage inside the 10-mill limit). In 1997, school districts received 71.6 percent of the total tax revenue, while municipalities received 6.3 percent, townships 3.4 percent, and counties and special districts 18.7 percent.

**ADMINISTRATION (R.C. 5711.11, 5711.13):**

Each county auditor is a deputy of the Tax Commissioner for purposes of this tax. Taxpayers are required to file annual returns with either the Tax Commissioner or the county auditor. The following table indicates where the returns are filed and who is responsible for assessing the property.

Taxpayer	Filed with and assessed by
Inter-county taxpayers (businesses with taxable property in more than one Ohio county)	Tax Commissioner
Single-county taxpayers* (businesses with taxable property in only one Ohio county)	County Auditor
* Returns are filed in duplicate with one copy forwarded to the Tax Commissioner.	

**OHIO REVISED CODE CITATIONS:**

Chapters 319, 323, 5701, 5705, 5709, 5711, and 5719

**RECENT SIGNIFICANT COURT DECISIONS:**

***Cotter & Company v. Tracy (March 16, 1998), B.T.A. No. 96-291.***

A cooperative for 6,000 hardware stores purchased goods and offered them to the stores under a plan whereby it made no profit from its activities. It contended that the inventory it held in its Ohio warehouses was held for storage only and therefore exempt under Ohio Administrative Code 5703-3-21(D)(1). That provision states that property is considered held for storage only if “it is to be shipped, without processing, to the taxpayer or persons other than ‘customers’ at locations outside this State for use, processing, or sale, ...” The Board held that the hardware stores are ‘customers’ as that term is defined in the rule, so the taxpayer did not qualify for the exemption.

***Defiance Precision Products, Inc. v. Tracy (April 3, 1998), B.T.A. No. 95-564.***

A machine tool company was allowed a deviation from the “302” computation because its machines were used on three, eight hour shifts per day, up to

seven days per week; the machines operated at 30% to 200% faster speeds than normal; the machines were used on steel that is harder than usually found in the tool machine industry and the quality of product required by the taxpayer's customers required frequent maintenance of the machines. All of these factors were found by the Board to necessitate an accelerated depreciation of the machines.

***General Dynamics Land Systems Inc. v. Tracy (August 15, 1997), B.T.A. No. 95-444.***

The B.T.A. upheld a personal property tax assessment of property owned by the taxpayer and located within a federal enclave, the U.S. Army's Lima tank plant. The B.T.A. found that the taxpayer was using the property for its own commercial gain, without restriction or control by U.S. government. (The taxpayer appealed this decision to the Ohio Supreme Court on September 12, 1997.)

***Harsco Corporation v. Tracy (June 5, 1998), B.T.A. No. 95-294.***

The Board rejected the contention that the property reflected in one of the taxpayer's divisions which was sold was improperly taxed twice, once to the taxpayer and again to the buyer as a new taxpayer. There were no special and unusual circumstances which would require a deviation from the inventory valuation method set forth in R.C. 5711.15.

***Medical Imaging Partners Ltd. v. Tracy (August 22, 1997), B.T.A. No. 96-330.***

The taxpayer contended that the value placed on the M.R.I. unit was excessive and contrary to valuations provided by independent professionals and that the penalties imposed were unreasonable. B.T.A. upheld the "302" valuation computation, and affirmed penalty.

***Rowe-Reilly Corp. v. Tracy (April 24, 1998), B.T.A. 96-460.***

A supplier of greenhouse construction components, including glazing panels, aluminum trusses and ventilation machinery, contended that its inventory was exempt under R.C. 5701.08, which provides that equipment owned by a merchant and which is designed and built for agricultural use is not used in business. The Board held that the merchandise of the taxpayer was not exempt as there was no evidence that it was designed and built for agricultural purposes. The taxpayer has appealed this decision to the Supreme Court.

***United Telephone Co. v. Tracy (November 14, 1997), B.T.A. No. 91-197, 198, 199.***

On remand from the Supreme Court, the B.T.A. held that "dead" pairs of telephone cable were not used in business and therefore not to be used in apportioning the value of the taxpayer to the taxing districts.

**Table 75**  
**Assessed Value of Tangible Personal Property and Taxes Levied,**  
**Calendar Years 1993-1997**

Calendar Year	Value of Tangible Property	Taxes Levied	Annual Change		Average Tax Rate (in mills)
			Value	Taxes	
1993	\$17,862,372,410	\$1,206,169,769	(2.92%)	0.41%	67.53
1994	18,067,155,514	1,233,324,557	1.15	2.25	68.26
1995	18,813,449,176	1,309,448,002	4.13	6.17	69.60
1996	20,047,309,172	1,422,137,182	6.56	8.61	70.94
1997	20,980,248,076	1,519,348,520	4.65	6.84	72.42

**Table 76**  
**Taxes Levied on Tangible Personal Property, by Subdivision,**  
**Calendar Years 1993-1997**

Calendar Year	Taxes Levied Currently				Delinquent Taxes from Former Years	Total Taxes and Delinquencies
	City and Village	School District <sup>(a)</sup>	Township	County <sup>(b)</sup>		
1993	\$81,050,204	\$848,410,057	\$42,089,829	\$234,619,679	\$220,191,851	\$1,426,361,620
1994	81,808,218	870,493,578	42,773,681	238,249,081	253,477,295	1,486,801,853
1995	85,888,749	927,703,443	45,442,595	250,413,215	230,364,565	1,539,812,568
1996	91,863,081	1,010,961,359	49,125,009	270,187,733	237,190,021	1,659,327,203
1997	95,082,900	1,087,429,496	52,106,292	284,729,832	276,372,605	1,795,721,125

(a) Includes JVS

(b) Includes special districts

**Table 77**  
**Taxes Levied on Tangible Personal Property in Ohio Cities, by Subdivision**  
**Calendar Years 1993-1997**

Calendar Year	Taxes Levied Currently				Delinquent Taxes from Former Years	Total Taxes and Delinquencies
	City and Village	School District <sup>(a)</sup>	Township	County <sup>(b)</sup>		
1993	\$71,896,121	\$575,801,797	\$4,724,273	\$162,302,025	\$142,556,863	\$957,281,079
1994	72,497,872	586,458,130	3,859,494	163,898,316	155,799,571	982,513,383
1995	77,438,442	627,408,615	4,317,218	173,079,046	141,201,519	1,023,444,840
1996	81,609,628	687,906,706	5,008,897	187,072,798	140,711,396	1,102,309,425
1997	84,229,820	740,574,447	5,321,781	195,630,520	163,939,185	1,189,695,753

(a) Includes JVS

(b) Includes special districts

**Table 78**  
**Assessed Value<sup>(a)</sup> of Tangible Personal Property of Inter-County**  
**Corporations,<sup>(b)</sup> by Industry Class and Class of Property,**  
**Calendar Year 1997**

Industry Class	Manufacturing Machinery & Equipment <sup>(c)</sup>	Manufacturers' Inventories	Merchants' Inventories	Furniture, Fixtures & All Other Property	Total
Agriculture & Forestry	\$10,821,112	\$10,321,841	\$9,880,698	\$7,988,289	\$39,011,940
Mining	113,200,731	46,722,125	16,167,048	53,067,465	229,157,370
Construction	41,270,909	9,181,610	13,452,113	52,296,178	116,200,810
Manufacturing	3,559,906,073	2,440,219,090	438,467,304	925,863,534	7,364,456,000
Transportation & Communication	141,898,850	4,350,792	17,278,277	131,741,751	295,269,670
Wholesale Trade	314,356,881	177,669,238	503,419,912	167,674,624	1,163,120,655
Retail Trade	37,119,369	16,147,165	1,306,989,457	603,294,300	1,963,550,290
Finance <sup>(d)</sup>	86,367,212	27,174,899	29,171,417	295,424,812	438,138,340
Service	123,935,768	28,901,226	125,941,958	629,442,103	908,221,055
Unclassified	<u>447,369,783</u>	<u>199,594,037</u>	<u>258,192,755</u>	<u>526,483,793</u>	<u>1,431,640,369</u>
Total	\$4,876,246,689	\$2,960,282,024	\$2,718,960,939	\$3,393,276,848	\$13,948,766,499

(a) After the \$10,000 exemption

(b) Inter-county corporations are corporations with taxable property in more than one Ohio county.

(c) Also includes property used in mining, laundries, drycleaning, towel and linen supply, stone and gravel plants, and radio and television broadcasting.

(d) Primarily property leased from financial institutions.

**Table 79**  
**Assessed Value of Tangible Personal Property, by Class of Property,**  
**Calendar Years 1996-1997 (in millions of dollars)**

Class of Property	Schedule	Assessment Levels		Assessed Taxable Value			
		(% of True Value)		Inter-County Corporations		All Business <sup>(a)</sup>	
		1996	1997	1996	1997	1996 <sup>(b)</sup>	1997 <sup>(b)</sup>
Manufacturing Machinery & Equipment	2	25 %	25 %	\$4,667.0	\$4,876.2	\$6,668.6	\$6,736.6
Manufacturers' Inventories	3	25	25	2,894.4	2,960.3	4,365.1	4,564.9
Merchants' Inventories	3A	25	25	2,601.5	2,719.0	4,437.1	4,721.8
Furniture, Fixtures, & All Other Property	4	25	25	<u>3,143.4</u>	<u>3,393.3</u>	<u>4,576.5</u>	<u>4,956.9</u>
Total				\$13,306.3	\$13,948.8	\$20,047.3	\$20,980.2

(a) Includes single-county corporations and unincorporated businesses as well as inter-county corporations  
(b) Partially estimated

**Table 80**  
**Percentages Applied to True Value of Tangible Personal Property**  
**to Determine Taxable Value, Tax Years 1990-1998**

Tax Year	Manufacturing Machinery & Equipment	Manufacturers' Inventories	Merchants' Inventories	Electrical Equipment*	All Other Property**
1990	28	28	28	100	28
1991	27	27	27	100	27
1992	26	26	26	100	26
1993	25	25	25	100	25
1994	25	25	25	100	25
1995	25	25	25	100	25
1996	25	25	25	100	25
1997	25	25	25	100	25
1998	25	25	25	100	25

\* Property used in generating or distributing electricity to others (except utilities).  
\*\* Includes furniture and fixtures

**Table 81**  
**Assessed Value of Tangible Personal Property, Taxes Levied, and**  
**Average County Rates on Tangible Property, by County, Calendar Year 1997**

County	Value of Taxable Property	Current Taxes Levied*	Average County Rate (in mills)	County	Value of Taxable Property	Current Taxes Levied*	Average County Rate (in mills)
Adams	\$20,684,370	\$1,004,815	48.58	Licking	\$217,292,781	\$12,661,778	58.27
Allen	363,933,557	18,079,596	49.68	Logan	133,523,770	7,561,214	56.63
Ashland	82,922,148	5,562,884	67.09	Lorain	512,623,740	39,360,549	76.78
Ashtabula	167,991,571	11,825,189	70.39	Lucas	796,207,083	67,154,763	84.34
Athens	31,008,406	2,436,758	78.58	Madison	49,255,230	2,772,949	56.30
Auglaize	121,413,215	6,739,015	55.50	Mahoning	307,186,020	23,112,515	75.24
Belmont	67,733,730	3,747,853	55.33	Marion	166,490,990	10,377,000	62.33
Brown	19,430,421	883,125	45.45	Medina	207,200,605	17,474,225	84.33
Butler	606,694,140	36,891,604	60.81	Meigs	26,145,040	1,179,160	45.10
Carroll	30,037,567	1,652,434	55.01	Mercer	57,993,880	2,879,207	49.65
Champaign	63,701,432	3,826,579	60.07	Miami	255,842,050	15,759,043	61.60
Clark	190,504,500	12,629,143	66.29	Monroe	69,153,972	3,267,564	47.25
Clermont	194,651,268	14,368,981	73.82	Montgomery	992,702,405	81,452,004	82.05
Clinton	93,574,140	4,958,373	52.99	Morgan	30,822,022	1,407,821	45.68
Columbiana	127,919,960	7,775,300	60.78	Morrow	20,119,092	1,246,866	61.97
Coshocton	83,944,996	4,268,068	50.84	Muskingum	118,446,190	7,483,942	63.18
Crawford	90,956,608	6,461,144	71.04	Noble	11,411,665	565,434	49.55
Cuyahoga	2,638,450,810	228,447,105	86.58	Ottawa	129,288,860	7,387,191	57.14
Darke	96,671,060	4,968,223	51.39	Paulding	23,674,635	1,263,412	53.37
Defiance	80,060,324	4,470,291	55.84	Perry	18,482,787	1,058,601	57.27
Delaware	133,109,974	8,764,293	65.84	Pickaway	109,118,630	6,113,052	56.02
Erie	170,255,720	13,255,140	77.85	Pike	26,221,586	1,704,920	65.02
Fairfield	124,476,387	8,403,631	67.51	Portage	200,547,521	17,477,316	87.15
Fayette	46,015,179	2,391,910	51.98	Preble	69,172,310	3,654,356	52.83
Franklin	2,151,766,880	177,818,307	82.64	Putnam	48,897,070	2,147,598	43.92
Fulton	97,878,160	6,550,482	66.92	Richland	278,843,842	19,576,064	70.20
Gallia	28,299,094	1,121,931	39.65	Ross	166,395,420	8,993,447	54.05
Geauga	111,913,530	9,492,457	84.82	Sandusky	154,771,331	8,053,175	52.03
Greene	155,463,081	11,004,463	70.79	Scioto	59,423,840	3,304,162	55.60
Guernsey	76,580,880	4,819,291	62.93	Seneca	102,677,774	6,102,597	59.43
Hamilton	1,963,437,830	152,952,448	77.90	Shelby	239,792,023	12,150,869	50.67
Hancock	245,789,055	13,685,644	55.68	Stark	723,013,382	50,861,988	70.35
Hardin	47,084,782	2,418,323	51.36	Summit	994,512,360	74,407,844	74.82
Harrison	14,176,060	832,800	58.75	Trumbull	436,262,402	28,411,575	65.12
Henry	80,675,319	5,329,665	66.06	Tuscarawas	181,325,830	10,963,856	60.46
Highland	47,407,651	2,104,494	44.39	Union	150,149,206	9,051,359	60.28
Hocking	26,614,317	1,487,593	55.89	Van Wert	44,313,560	2,852,225	64.36
Holmes	64,634,600	3,608,475	55.83	Vinton	15,041,460	619,051	41.16
Huron	132,951,260	8,052,346	60.57	Warren	247,800,282	17,431,518	70.35
Jackson	39,440,801	1,798,636	45.60	Washington	193,641,640	9,599,895	49.58
Jefferson	154,929,224	9,058,877	58.47	Wayne	227,856,474	16,482,434	72.34
Knox	87,224,137	5,393,740	61.84	Williams	101,455,420	6,697,493	66.01
Lake	557,619,776	44,990,293	80.68	Wood	242,711,026	16,796,674	69.20
Lawrence	48,503,850	1,825,076	37.63	Wyandot	<u>43,909,100</u>	<u>2,313,019</u>	<u>52.68</u>
				Total	\$20,980,248,076	\$1,519,348,520	72.42

\* All levies for current expenses and debt for all local governments

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

**Table 82**  
**Tangible Personal Property Tax -- Reduction in Value and Amount Reimbursed**  
**for \$10,000 Exemption, by County, Calendar Year 1997**

County	Amount Reduction of Taxable Value	Reimbursed by State	County	Amount Reduction of Taxable Value	Reimbursed by State
Adams	\$1,689,027	\$85,559	Licking	\$13,647,600	\$839,656
Allen	11,931,431	628,246	Logan	5,159,966	322,870
Ashland	5,500,719	366,777	Lorain	24,366,289	1,919,566
Ashtabula	9,795,050	717,126	Lucas	45,352,038	3,999,881
Athens	4,668,954	370,746	Madison	2,986,360	175,047
Auglaize	5,839,620	319,807	Mahoning	26,672,370	2,026,918
Belmont	7,329,710	414,747	Marion	5,733,470	380,015
Brown	2,714,648	134,609	Medina	17,439,035	1,497,575
Butler	29,451,324	1,949,840	Meigs	1,969,700	90,336
Carroll	2,566,280	137,742	Mercer	6,044,322	302,387
Champaign	3,456,646	210,896	Miami	12,044,710	758,713
Clark	11,263,977	788,537	Monroe	1,438,411	69,547
Clermont	14,020,567	1,107,811	Montgomery	55,961,015	4,878,219
Clinton	3,541,040	193,577	Morgan	1,219,554	56,393
Columbiana	12,009,620	734,830	Morrow	1,881,320	112,186
Coshocton	3,960,618	223,709	Muskingum	9,485,345	627,016
Crawford	5,556,445	413,021	Noble	1,122,570	58,504
Cuyahoga	152,883,838	14,666,592	Ottawa	6,212,601	425,802
Darke	7,054,890	356,282	Paulding	1,901,220	107,637
Defiance	4,413,009	255,710	Perry	2,335,714	143,042
Delaware	8,397,210	565,107	Pickaway	3,358,017	187,937
Erie	10,273,306	816,093	Pike	1,940,270	113,059
Fairfield	10,221,916	720,311	Portage	14,430,825	1,282,776
Fayette	2,723,670	148,017	Preble	3,437,330	181,191
Franklin	100,350,460	8,961,506	Putnam	4,242,728	202,026
Fulton	5,797,900	386,064	Richland	13,525,260	1,020,276
Gallia	2,832,904	118,233	Ross	5,936,700	323,782
Geauga	12,757,310	1,109,829	Sandusky	7,223,179	389,608
Greene	11,284,589	822,645	Scioto	6,554,850	390,500
Guernsey	4,628,100	297,397	Seneca	6,287,310	373,695
Hamilton	99,723,380	8,898,418	Shelby	5,724,934	312,075
Hancock	8,781,632	526,067	Stark	33,964,883	2,494,850
Hardin	2,737,567	153,495	Summit	59,060,640	4,635,643
Harrison	1,309,860	76,107	Trumbull	22,462,927	1,525,070
Henry	3,725,104	251,124	Tuscarawas	11,835,900	733,404
Highland	3,661,335	156,466	Union	3,551,595	224,491
Hocking	2,576,432	149,004	Van Wert	3,569,497	231,304
Holmes	8,354,130	458,812	Vinton	1,060,571	46,634
Huron	7,036,700	424,608	Warren	13,330,895	926,330
Jackson	3,108,532	144,669	Washington	8,264,750	448,099
Jefferson	6,407,531	369,349	Wayne	14,964,030	1,041,842
Knox	\$5,103,636	327,388	Williams	5,322,580	351,104
Lake	29,487,158	2,523,064	Wood	12,411,511	903,344
Lawrence	3,108,860	126,575	Wyandot	<u>3,126,640</u>	<u>166,592</u>
			Total	\$1,162,598,067	\$89,903,458

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