

TANGIBLE PERSONAL PROPERTY TAX

Taxes levied on tangible personal property totaled approximately \$1.6 billion in calendar year 1998, on a taxable value of approximately \$21.7 billion. The \$10,000 exemption reduced the statewide taxable value by approximately \$1.2 billion and reduced statewide taxes levied by \$91.7 million in 1998. However, the state reimbursed local governments for this revenue loss.

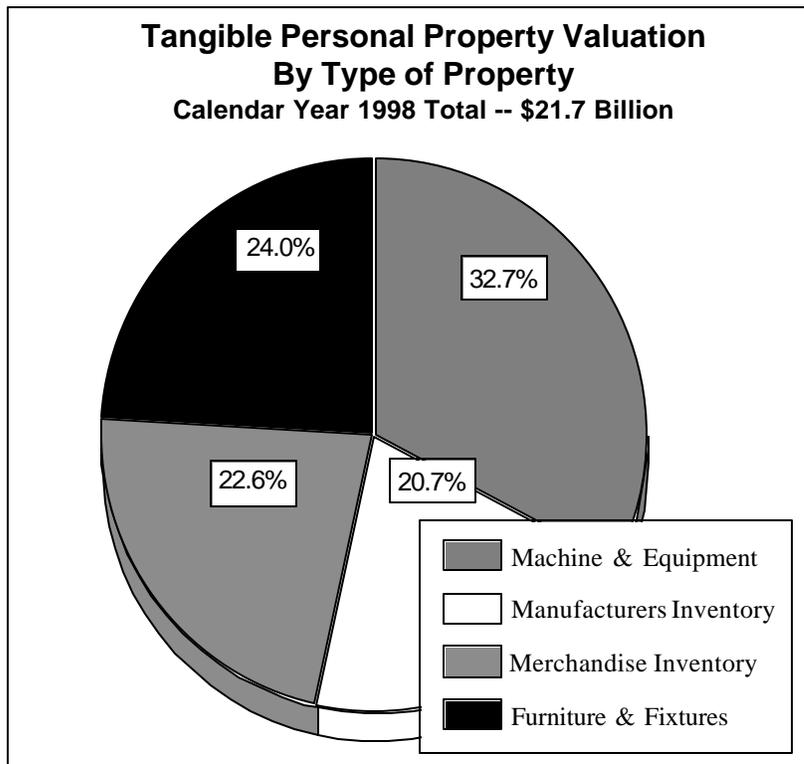
TAX BASE (R.C. 5701.03, 5701.08, 5709.01, 5711.03, 5711.15-5711.18, 5711.22):

Tangible personal property located and used in business in Ohio - including machinery, equipment, and inventories. The assessment percentage for tax year 1999 is 25%.

Taxable value is determined by applying various assessment percentages to the true value of different classes of tangible personal property. 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).

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 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 1998 was 72.66 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 LEGISLATION:

House Bill 283; effective June 30, 1999 (Biennial Budget Bill).

RC 5709.62-Extends the Enterprise Zone program for a five-year period from June 30, 1999 to June 30, 2004.

RC 5711.22-Beginning Tax Year 2002 to 2006, the assessment rate on inventories is reduced by one-percent per year dependent upon certain conditions. After 2007, the rate is reduced by one-percent per year until it is eliminated, no later than 2031.

Substitute Senate Bill 3; effective October 3, 1999 (Electric Deregulation Bill).

RC 5711.22-Beginning Tax Year 2002, the assessment rate on electrical generating equipment is reduced from the current 100 percent to 25 percent.

Substitute House Bill 27; effective September 24, 1999, Section 3 (Temporary Law).

Temporarily provides for a limited abatement of property taxes and penalties and interest owed that would have been exempt except for failure to comply with certain procedures.

RC 5723.06-Prohibits sales of forfeited land to delinquent taxpayers.

RC 5709.61-Extends the Enterprise Zone program to certain qualified electric generating peaking units.

RECENT SIGNIFICANT COURT DECISIONS:

General Dynamics Land Systems v. Tracy (1998), 83 Ohio St. 3d 500.

The personal property of a private manufacturer of military tanks at the Lima Army Tank Plant was held not subject to tax because it was located in a federal enclave over which the United States had accepted exclusive jurisdiction.

Rowe-Reilly Corp. v. Tracy (1999), 85 Ohio St. 3d. 625.

The Supreme Court held that a merchant's inventory which included items such as plumbing and heating equipment, planting benches, and exhaust fans used in the construction/operation of greenhouses was not "used in business". Under R.C. 5701.08(C), property of a merchant which is designed and built for agricultural use is not used in business.

Gemini Productions Inc. v. Tracy (Feb. 18, 1999), BTA No. 97-1676.

The taxpayer, a producer of videos, filed its annual returns using Class I true value rates, rather than Class III as prescribed. It contended that its industry is affected by rapidly changing technology, and that its video production equipment should therefore be valued using a shorter class life. The BTA affirmed the use by the Tax Commissioner of Class III true value rates for video production equipment, as the taxpayer failed to present competent and probative evidence demonstrating that the application of the “302” computation results in an erroneous valuation.

KOI Warehouse Inc. v. Tracy (June 30, 1999), BTA No. 97-1485.

BTA affirmed an assessment of inventory which was held in storage prior to the date of the taxpayer’s enterprise zone agreement. Pursuant to R.C. 5709.62(C)(1), when there is an expansion in which an enterprise was in business at the facility prior to the establishment of the enterprise zone, the inventory which is exempt is that amount in excess of the amount required to be listed in the personal property tax return of the enterprise.

Road Package System Inc. v. Tracy (Oct. 30, 1998), BTA No. 96-1209.

The BTA allowed the taxpayer, a package delivery service, a shorter class life on its package sorting computers, but held that its other package handling equipment was correctly assessed under class life III.

Table 75
Assessed Value of Tangible Personal Property and Taxes Levied,
Calendar Years 1994-1998

| Calendar Year | Value of Tangible Property | Taxes Levied | Annual Change | | Average Tax Rate (in mills) |
|---------------|-------------------------------|-----------------|---------------|-------|--------------------------------|
| | | | Value | Taxes | |
| 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 |
| 1998 | 21,692,067,360 | 1,576,061,071 | 3.39 | 3.73 | 72.66 |

Table 76
Taxes Levied on Tangible Personal Property, by Subdivision,
Calendar Years 1994-1998

| Calendar Year | Taxes Levied Currently | | | | Delinquent Taxes from Former Years | Total Taxes and Delinquencies |
|------------------|------------------------|-----------------------------------|--------------|-----------------------|--|-------------------------------------|
| | City and Village | School District ^(a) | Township | County ^(b) | | |
| 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 |
| 1998 | 97,541,525 | 1,128,804,694 | 55,008,737 | 294,706,114 | 283,341,307 | 1,859,402,377 |

(a) Includes JVS
(b) Includes special districts

Table 77
Taxes Levied on Tangible Personal Property in Ohio Cities, by Subdivision
Calendar Years 1994-1998

| Calendar Year | Taxes Levied Currently | | | | Delinquent Taxes from Former Years | Total Taxes and Delinquencies |
|---------------|------------------------|--------------------------------|-------------|-----------------------|------------------------------------|-------------------------------|
| | City and Village | School District ^(a) | Township | County ^(b) | | |
| 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 |
| 1998 | 86,031,622 | 764,216,355 | 5,665,629 | 200,970,136 | 169,666,803 | 1,226,550,547 |

(a) Includes JVS
(b) Includes special districts

Table 78
Assessed Value^(a) of Tangible Personal Property of Inter-County
Corporations,^(b) by Industry Class and Class of Property,
Calendar Year 1998

| Industry Class | Manufacturing Machinery & Equipment ^(c) | Manufacturers' Inventories | Merchants' Inventories | Furniture, Fixtures & All Other Property | Total |
|--------------------------------|--|----------------------------|------------------------|--|----------------------|
| Agriculture & Forestry | \$15,396,117 | \$8,332,053 | \$9,941,580 | \$7,375,231 | \$41,044,980 |
| Mining | 97,767,133 | 33,362,246 | 14,936,806 | 66,463,704 | 212,529,890 |
| Construction | 44,166,940 | 13,062,265 | 14,592,609 | 51,378,926 | 123,200,740 |
| Manufacturing | 3,705,844,407 | 2,376,974,563 | 475,268,544 | 939,045,745 | 7,497,133,260 |
| Transportation & Communication | 138,238,343 | 6,923,390 | 11,963,027 | 155,750,490 | 312,875,250 |
| Wholesale Trade | 310,576,987 | 158,153,025 | 488,604,803 | 177,170,305 | 1,134,505,120 |
| Retail Trade | 38,704,058 | 17,257,097 | 1,216,175,315 | 615,342,401 | 1,887,478,870 |
| Finance (d) | 95,136,570 | 25,496,330 | 30,566,400 | 324,242,628 | 475,441,928 |
| Service | 136,452,063 | 24,702,989 | 109,869,897 | 639,822,921 | 910,847,870 |
| Unclassified | <u>545,943,224</u> | <u>205,379,654</u> | <u>395,182,998</u> | <u>636,550,825</u> | <u>1,783,056,700</u> |
| Total | \$5,128,225,842 | \$2,869,643,612 | \$2,767,101,979 | \$3,613,143,175 | \$14,378,114,608 |

(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 1997-1998 (in millions of dollars)

| Class of Property | Schedule | Assessment Levels | | Assessed Taxable Value | | | |
|---|----------|-------------------|------|---------------------------|----------------|-----------------------------|---------------------|
| | | (% of True Value) | | Inter-County Corporations | | All Business ^(a) | |
| | | 1997 | 1998 | 1997 | 1998 | 1997 ^(b) | 1998 ^(b) |
| Manufacturing Machinery & Equipment | 2 | 25 % | 25 % | \$4,876.2 | \$5,128.2 | \$6,736.6 | \$7,063.3 |
| Manufacturers' Inventories | 3 | 25 | 25 | 2,960.3 | 2,869.6 | 4,564.9 | 4,538.8 |
| Merchants' Inventories | 3A | 25 | 25 | 2,719.0 | 2,767.1 | 4,721.8 | 4,850.4 |
| Furniture, Fixtures, & All Other Property | 4 | 25 | 25 | <u>3,393.3</u> | <u>3,613.1</u> | <u>4,956.9</u> | <u>5,239.6</u> |
| Total | | | | \$13,948.8 | \$14,378.1 | \$20,980.2 | \$21,692.1 |

(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 1991-1999

| Tax Year | Manufacturing Machinery & Equipment | Manufacturers' Inventories | Merchants' Inventories | Electrical Equipment* | All Other Property** |
|----------|-------------------------------------|----------------------------|------------------------|-----------------------|----------------------|
| 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 |
| 1999 | 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 1998

| 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 | \$25,085,550 | \$1,185,915 | 47.27 | Licking | \$230,750,466 | \$13,579,971 | 58.85 |
| Allen | 367,827,666 | 18,580,363 | 50.51 | Logan | 139,203,620 | 7,889,755 | 56.68 |
| Ashland | 87,846,159 | 5,789,635 | 65.91 | Lorain | 525,465,921 | 38,900,864 | 74.03 |
| Ashtabula | 169,542,570 | 11,908,931 | 70.24 | Lucas | 797,609,600 | 67,019,381 | 84.03 |
| Athens | 36,912,903 | 2,810,107 | 76.13 | Madison | 49,355,730 | 2,741,125 | 55.54 |
| Auglaize | 123,515,949 | 6,795,036 | 55.01 | Mahoning | 307,528,950 | 23,191,633 | 75.41 |
| Belmont | 79,585,720 | 4,500,896 | 56.55 | Marion | 142,983,884 | 9,154,527 | 64.02 |
| Brown | 18,283,817 | 878,970 | 48.07 | Medina | 232,318,074 | 19,566,080 | 84.22 |
| Butler | 630,514,523 | 38,332,217 | 60.80 | Meigs | 33,167,120 | 1,513,386 | 45.63 |
| Carroll | 30,815,179 | 1,747,703 | 56.72 | Mercer | 60,980,580 | 3,012,310 | 49.40 |
| Champaign | 71,783,398 | 4,441,572 | 61.87 | Miami | 291,299,490 | 18,507,346 | 63.53 |
| Clark | 201,792,176 | 13,498,231 | 66.89 | Monroe | 69,974,943 | 3,306,306 | 47.25 |
| Clermont | 193,898,107 | 14,552,251 | 75.05 | Montgomery | 1,045,373,282 | 85,139,591 | 81.44 |
| Clinton | 93,176,270 | 5,092,677 | 54.66 | Morgan | 26,065,034 | 1,193,419 | 45.79 |
| Columbiana | 130,482,060 | 7,956,653 | 60.98 | Morrow | 22,891,935 | 1,452,829 | 63.46 |
| Coshocton | 79,010,425 | 4,084,992 | 51.70 | Muskingum | 120,293,775 | 7,618,272 | 63.33 |
| Crawford | 93,019,995 | 6,555,740 | 70.48 | Noble | 12,248,983 | 609,098 | 49.73 |
| Cuyahoga | 2,702,246,328 | 235,212,321 | 87.04 | Ottawa | 114,007,183 | 6,852,326 | 60.10 |
| Darke | 102,816,410 | 5,356,302 | 52.10 | Paulding | 24,069,108 | 1,291,741 | 53.67 |
| Defiance | 83,991,831 | 4,724,683 | 56.25 | Perry | 19,056,588 | 1,109,170 | 58.20 |
| Delaware | 167,417,791 | 10,805,838 | 64.54 | Pickaway | 115,993,743 | 6,471,464 | 55.79 |
| Erie | 184,632,909 | 14,428,332 | 78.15 | Pike | 28,098,451 | 1,816,521 | 64.65 |
| Fairfield | 123,891,660 | 9,137,776 | 73.76 | Portage | 205,497,401 | 17,930,317 | 87.25 |
| Fayette | 49,092,484 | 2,565,010 | 52.25 | Preble | 65,644,110 | 3,552,008 | 54.11 |
| Franklin | 2,216,997,070 | 184,642,343 | 83.28 | Putnam | 55,489,867 | 2,489,026 | 44.86 |
| Fulton | 108,534,250 | 7,286,910 | 67.14 | Richland | 279,354,000 | 20,256,601 | 72.51 |
| Gallia | 31,122,883 | 1,229,668 | 39.51 | Ross | 159,874,540 | 8,631,824 | 53.99 |
| Geauga | 121,940,840 | 10,565,737 | 86.65 | Sandusky | 152,649,339 | 7,888,783 | 51.68 |
| Greene | 160,555,930 | 11,319,610 | 70.50 | Scioto | 68,941,050 | 3,830,467 | 55.56 |
| Guernsey | 84,629,770 | 4,983,081 | 58.88 | Seneca | 104,772,571 | 6,260,483 | 59.75 |
| Hamilton | 1,974,483,490 | 153,685,150 | 77.84 | Shelby | 234,602,432 | 12,036,301 | 51.31 |
| Hancock | 259,606,175 | 14,307,177 | 55.11 | Stark | 756,804,556 | 53,256,512 | 70.37 |
| Hardin | 46,830,356 | 2,411,280 | 51.49 | Summit | 1,039,703,709 | 78,523,643 | 75.53 |
| Harrison | 15,776,830 | 913,593 | 57.91 | Trumbull | 470,957,874 | 30,824,912 | 65.45 |
| Henry | 87,517,465 | 5,771,245 | 65.94 | Tuscarawas | 182,183,661 | 11,411,016 | 62.63 |
| Highland | 45,821,900 | 2,019,359 | 44.07 | Union | 160,721,435 | 9,751,038 | 60.67 |
| Hocking | 26,322,959 | 1,476,736 | 56.10 | Van Wert | 47,222,690 | 3,036,998 | 64.31 |
| Holmes | 71,900,320 | 4,051,356 | 56.35 | Vinton | 13,342,965 | 601,527 | 45.08 |
| Huron | 133,899,890 | 7,944,060 | 59.33 | Warren | 282,349,219 | 19,906,059 | 70.50 |
| Jackson | 39,058,326 | 1,773,783 | 45.41 | Washington | 204,744,760 | 10,249,277 | 50.06 |
| Jefferson | 135,417,606 | 7,993,089 | 59.03 | Wayne | 234,441,120 | 17,248,908 | 73.57 |
| Knox | 96,157,620 | 5,872,949 | 61.08 | Williams | 102,247,530 | 6,793,018 | 66.44 |
| Lake | 604,251,225 | 48,110,398 | 79.62 | Wood | 258,081,296 | 18,032,190 | 69.87 |
| Lawrence | 48,039,700 | 1,809,385 | 37.66 | Wyandot | <u>47,658,290</u> | <u>2,503,989</u> | <u>52.54</u> |
| | | | | Total | \$21,692,067,360 | \$1,576,061,071 | 72.66 |

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

Table 82
Tangible Personal Property Tax -- Reduction in Value and Amount Reim-
bursed for \$10,000 Exemption, by County, Calendar Year 1998

| County | Reduction of Taxable Value | Amount Reimbursed by State | County | Reduction of Taxable Value | Amount Reimbursed by State |
|------------|-------------------------------|----------------------------------|------------|-------------------------------|----------------------------------|
| Adams | \$1,742,450 | \$90,091 | Licking | \$13,754,980 | \$881,478 |
| Allen | 12,106,276 | 633,888 | Logan | 5,229,038 | 327,806 |
| Ashland | 1,767,791 | 382,076 | Lorain | 25,244,381 | 1,900,135 |
| Ashtabula | 10,577,510 | 742,375 | Lucas | 44,828,544 | 3,995,718 |
| Athens | 4,722,450 | 371,818 | Madison | 3,100,710 | 182,305 |
| Auglaize | 5,914,267 | 329,308 | Mahoning | 24,740,990 | 1,899,270 |
| Belmont | 7,167,360 | 416,454 | Marion | 5,961,155 | 399,212 |
| Brown | 2,667,252 | 135,872 | Medina | 17,693,541 | 1,531,469 |
| Butler | 29,260,140 | 1,937,330 | Meigs | 2,011,550 | 91,767 |
| Carroll | 2,708,596 | 153,239 | Mercer | 6,198,273 | 308,503 |
| Champaign | 3,441,500 | 216,598 | Miami | 12,132,880 | 793,375 |
| Clark | 11,091,055 | 777,229 | Monroe | 1,376,116 | 66,491 |
| Clermont | 14,318,583 | 1,139,938 | Montgomery | 55,814,971 | 4,835,866 |
| Clinton | 3,626,750 | 203,892 | Morgan | 1,285,045 | 58,441 |
| Columbiana | 12,141,520 | 729,313 | Morrow | 1,874,285 | 117,382 |
| Coshocton | 3,999,825 | 227,512 | Muskingum | 9,664,139 | 654,719 |
| Crawford | 5,664,534 | 417,034 | Noble | 1,139,220 | 59,329 |
| Cuyahoga | 153,221,017 | 14,841,283 | Ottawa | 6,293,241 | 429,643 |
| Darke | 7,328,820 | 370,719 | Paulding | 1,910,098 | 109,971 |
| Defiance | 4,619,255 | 267,111 | Perry | 2,424,425 | 151,457 |
| Delaware | 9,098,300 | 610,221 | Pickaway | 3,415,303 | 188,691 |
| Erie | 10,378,166 | 839,383 | Pike | 1,995,214 | 116,372 |
| Fairfield | 10,457,029 | 806,148 | Portage | 14,782,254 | 1,311,212 |
| Fayette | 2,822,140 | 156,575 | Preble | 3,663,760 | 196,154 |
| Franklin | 100,691,652 | 9,135,603 | Putnam | 4,273,974 | 202,795 |
| Fulton | 5,939,130 | 400,910 | Richland | 13,701,580 | 1,051,995 |
| Gallia | 2,889,010 | 118,781 | Ross | 5,978,760 | 329,257 |
| Geauga | 13,128,640 | 1,176,789 | Sandusky | 7,274,567 | 383,805 |
| Greene | 11,544,417 | 844,539 | Scioto | 6,594,060 | 393,284 |
| Guernsey | 4,879,610 | 301,984 | Seneca | 6,338,345 | 376,183 |
| Hamilton | 100,272,080 | 8,700,218 | Shelby | 5,958,811 | 325,721 |
| Hancock | 9,017,994 | 534,785 | Stark | 38,788,913 | 3,301,245 |
| Hardin | 2,856,125 | 161,252 | Summit | 59,309,271 | 4,700,346 |
| Harrison | 1,310,530 | 78,319 | Trumbull | 22,656,737 | 1,545,323 |
| Henry | 3,784,742 | 255,416 | Tuscarawas | 11,857,585 | 760,396 |
| Highland | 3,758,610 | 64,924 | Union | 3,788,255 | 240,886 |
| Hocking | 2,717,788 | 156,820 | Van Wert | 3,609,482 | 233,399 |
| Holmes | 8,718,320 | 489,829 | Vinton | 1,099,340 | 52,429 |
| Huron | 7,484,730 | 478,515 | Warren | 13,938,674 | 968,765 |
| Jackson | 3,033,448 | 140,400 | Washington | 7,503,340 | 412,700 |
| Jefferson | 5,945,217 | 346,717 | Wayne | 15,355,815 | 1,079,945 |
| Knox | 5,118,787 | 317,568 | Williams | 5,467,680 | 361,324 |
| Lake | 30,354,113 | 2,556,508 | Wood | 12,819,863 | 938,155 |
| Lawrence | 3,068,500 | 123,140 | Wyandot | <u>2,910,510</u> | <u>154,804</u> |
| | | | Total | \$1,177,115,704 | \$91,697,945 |

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