

In tax year 1999, the assessed valuation of real estate was approximately \$156.6 billion, an increase of 9.6 percent over the 1998 amount. Taxes on these values are distributed by the county auditor to the local taxing authorities during calendar year 2000. Net taxes charged after the application of the reductions required by section 319.301 of the Ohio Revised Code were nearly \$8.1 billion for tax year 1999, an increase of 6.6 percent over 1998. 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.

The state reimburses local governments for the full amount of the 2.5 and 10 percent tax rollbacks, as well as the homestead exemption. The estimated amount of relief for calendar year 1999 (reimbursed in 2000) was \$809.9 million for the 10 percent reduction, \$65.5 million for the homestead exemption and \$112.4 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. The department compares the assessed taxable value to the sales price of properties, then uses these sales ratios to check 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. The base 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). In 1999 the statewide aver-

age “gross” millage rate was 78.25 on all real property; the statewide average “effective” millage rate was 51.91 mills. The difference between the gross and effective rate is due to the tax reduction factors which generally prevents increases in voted taxes when the valuation of existing real property is increased (section 319.301 of the Ohio Revised Code, Credits section).

The Ohio Constitution prohibits governmental units from levying property taxes that in the aggregate exceed one percent of true value unless the voters approve them. This is known in state law as the 10-mill limitation or inside millage. The inside mills are levied on “taxable value” or 35 percent of market value creating a statutory limit of 0.35 percent, or nearly three times as strict as the one percent constitutional limitation.

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

Manufactured Home Tax: The manufactured homeowner is subject to an annual property tax. The assessed value of a manufactured home, if situated in Ohio prior to January 1, 2000, is 40 percent of the amount derived by multiplying the greater of either the home’s cost or market value at the time of purchase by a depreciation percentage (from one of two alternative schedules). The tax is determined by applying the gross tax rate of the taxing district in which the home is situated, to the home’s assessed value.

If a home is situated or has ownership transferred on or after January 1, 2000 and is not taxed as tangible property, it is assessed at 35 percent of true value. This also applies to homes situated before January 1, 2000 if the owner made an election to have the home taxed like real property. The tax is determined by applying the effective tax rate to the assessed value and reducing the tax by 10 percent. Taxes may be reduced by an additional 2 1/2 percent if the home is owner-occupied. One-half of the annual tax is due by January 31 with the balance due by July 31. If the structure is taxable as

personal property under section 5709.01 of the Revised Code, it is not subject to the manufactured home tax. Travel trailers and park trailers that are unused or unoccupied and are stored at a qualified location are also not subject to the manufactured home tax. A homestead exemption is also available for qualifying homeowners (see **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:** For purposes of the tax reduction factor, property is divided in two classes: Class I - residential/agricultural; and Class II - all other real property. Separate percentage reductions are applied to taxes levied against each of these two classes when the value of existing real property in the class increases. These 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 involves the following:

- (1) 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.
- (2) 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.

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 \$12,100	\$5,000 or 75% of taxable value
\$12,101 - 17,700	3,000 or 60% of taxable value
17,701 - 23,300	1,000 or 25% of taxable value
Over 23,300	- 0-

Beginning in tax year 2000, the income brackets are indexed annually by the GDP deflator and the new brackets are shown above. In 2002, indexing begins for the maximum benefit. The flat dollar amount is adjusted for inflation.

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 included in federal adjusted gross income are excluded from total income up to \$5,200. All other disability benefits are excluded from total income until the taxpayer reaches retirement age.

Table 69 on page 125 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 1998. Totals for the state show that 234,566 exemptions were approved for tax year 1998. The average reduction in taxable value was \$3,656 and the total reduction in property taxes was \$63,749,317. 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 \$15,000 (consisting of \$5,000 in wages, \$5,000 in Social Security income, and \$5,000 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 the homeowner is in the \$12,101 - \$17,700 income bracket, the reduction in taxable value equals the lesser of either \$3,000 or 60 percent. Sixty percent of \$17,500 is \$10,500, so the reduction in taxable value totals \$3,000. The tax savings equals the \$3,000 reduction in taxable value multiplied by the 50-mill tax rate or \$150.

Like all other real property taxpayers, the senior citizen homeowner in our example is entitled to a tax reduction factor 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 x 15%)	= <u>- 131.25</u>
Net taxes levied after tax reduction factor	
Subtract 12.5% rollback	= \$743.75
(.125 x \$743.75)	= <u>- 92.97</u>
Net taxes before homestead	
Subtract homestead exemption	= \$650.78
(\$3,000 x 50 mills)	= <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:

Amended House Bill 194; effective November 24, 1999.

R.C. Section 5709.12 (E) - Exempts from taxation certain real property held by a nonprofit organization that is organized and operated exclusively for charitable purposes and exempted from federal income taxation under Internal Revenue Code section 501. The purpose of the organization must be to construct or rehabilitate residences for eventual transfer to qualified low-income families through sale, lease, or land installment contract.

Senate Bill 41; effective September 27, 1999.

R.C. 322.07- Permits a Board of County Commissioners to charge a lower real estate transfer fee for homestead exemption qualifiers than for other taxpayers.

Senate Bill 6; effective August 15, 1999.

R.C. 323.151 and 323.152- Exempts from the calculation of income disability benefits that converted to old age benefits when the applicant reached age 65, if the applicant had previously qualified as permanently and totally disabled.

R.C. 4503.064 and 4503.065- Raises the Homestead Exemption brackets by about 10.6 percent in 1999 and indexes them for inflation beginning in 2000. Indexes the maximum dollar deduction beginning in 2002.

Senate Bill 142; effective March 30, 1999.

Various R.C. Sections- Classifies all new manufactured homes and existing homes that change title or become situated in the state as real property, provided they are not used in business. Subjects the sale of manufactured homes that are classified as real property to the real estate transfer tax. Makes various other minor changes.

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:

Victoria Plaza Ltd. Liability Co. v Cuyahoga County Bd. of Revision, 86 Ohio St. 3d 181 (1999), the Supreme Court, in a 4-3 decision, held that the holder of an equitable interest in real property does not have standing to file a valuation complaint. Under section 5715.19(A)(1), the complaint may be filed by an "owner", which is a person holding legal title to real property in the county. Moreover, if a joint valuation complaint is filed by two persons, one holding legal title and the other holding only an equitable interest, the complaint is still valid, but only the owner with legal title has standing to proceed on that complaint.

Pingue v Franklin County Bd. of Revision, 87 Ohio St. 3d 62 (1999), the Supreme Court, in a 4-3 decision, would not follow the economic unit analysis in **Park Ridge Co. v Franklin County Bd. of Revision, 29 Ohio St. 3d 12 (1987)**, as suggested by the dissent, and held that the bulk sale price of forty-four noncontiguous condominium units represented their true market value. The Court would not accept a bulk sale discount as an "extraneous factor" affecting the sale price, even though the allocated sale price was approximately \$17,000 per unit lower than recent sales on an individual basis of such condominiums in the same development.

Columbus Bd. of Educ. v Franklin County Bd. of Revision, 87 Ohio St. 3d 305 (1999), the Supreme Court held that a real property valuation complaint for 1993 continued as a valid complaint under section 5715.19(D) for 1996, the year in which the Board of Tax Appeals finally determined the 1993 complaint. Even though the property owner could have filed a valid complaint for the tax year 1996 by March 31, 1997, section 5715.19(D) did not require the owner to file a new complaint.

Cincinnati School District. Bd. of Educ. v Hamilton County Bd. of Revision, 87 Ohio St. 3d 363 (2000), the Supreme Court held that because proper notice was not given to the property owner before the board of revision's hearing and because no voluntary appearance was made by the owner at that hearing, the board's decision to increase the property's value was "a nullity and void as regards [the owner]." Moreover, the board of revision has no statutory or nonstatutory authority "to vacate a decision, even a void decision, after the appeal time has run." Only the courts have an inherent power to vacate a void judgement.

Fravel v Stark County Bd. of Revision, 88 Ohio St. 3d 574 (2000), the Supreme Court held that a non attorney operating under a power of attorney engages in the unauthorized practice of law when he prepares and files a complaint with a board of revision on behalf of a taxpayer. Such a complaint must be dismissed.

State ex rel. Mill Creek Metro Park Dist. Bd. of Commissioners v Tablack, 86 Ohio St. 3d 293 (1999), two municipalities passed ordinances, alleging their constitutional home-rule powers, to withdraw themselves from a park district in an attempt to exempt their residents from the park district taxes. The Supreme Court held, in unanimously affirming the court of appeals, that the ordinances were unconstitutional for two reasons. First, they were not enacted pursuant to the municipalities' powers of local self-government because the ordinances had extraterritorial effects: they exempted the municipalities' citizens from taxes intended to benefit the larger park district, which had boundaries coextensive with the county. Second, the ordinances were in conflict with the general laws in R.C. Chapter 1545.

Table 63
Assessed Value of Taxable Real Estate, Taxes Charged,
Average Tax Rates, and Tax Relief, Calendar Years 1995 - 1999

	CY 1995	CY 1996	CY 1997	CY 1998	CY 1999
Value of Taxable Property	\$121,114,034,920	\$129,930,560,756	\$137,544,846,170	\$142,864,247,090	\$156,600,957,291
Residential & Agricultural	89,681,834,480	97,253,767,380	103,596,858,070	107,558,617,730	118,606,369,900
Other ^(a)	31,432,200,440	32,676,793,376	33,947,988,100	35,305,629,360	37,994,587,391
Taxes Charged ^(b)	6,397,336,598	6,838,471,424	7,172,466,810	7,583,342,231	8,129,308,305
Residential & Agricultural	4,610,657,359	4,936,441,151	5,199,177,526	5,495,784,130	5,907,475,036
Other ^(a)	1,786,679,239	1,902,030,273	1,973,289,284	2,087,558,101	2,221,833,268
Average Effective Tax Rate ^(c)	52.82 mills	52.63 mills	52.15 mills	53.08 mills	51.91 mills
Residential & Agricultural	51.41 mills	50.76 mills	50.19 mills	51.10 mills	49.81 mills
Other ^(a)	56.84 mills	58.21 mills	58.13 mills	59.13 mills	58.48 mills
10% Reduction in all Real Property Taxes	636,930,138	679,109,505	714,760,303	757,859,701	809,877,652*
2.5% Reduction in Homeowner's Real Property Taxes ^(d)	91,456,574	97,366,337	101,580,310	106,910,041	112,418,844*
Homestead Exemption Reduction ^(d)	<u>70,360,473</u>	<u>69,572,250</u>	<u>66,028,820</u>	<u>63,117,979</u>	<u>65,515,248</u>
Net Taxes Collectible (After 12.5% Reduction & Homestead Exemption)	\$5,598,589,413	\$5,992,423,332	\$6,290,097,377	\$6,655,454,510	\$8,063,793,057*

(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.

Table 64
Gross and Net Tax (Millage) Rates on the Two Classes of Real Property, by County, Calendar Year 1999

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	47.95	38.88	46.18	42.60	Logan	63.47	43.99	63.37	49.56
Allen	53.27	43.37	52.50	44.86	Lorain	75.63	48.34	76.03	56.74
Ashland	65.87	39.50	65.53	49.31	Lucas	90.06	57.70	86.42	66.41
Ashtabula	68.85	44.15	69.20	53.08	Madison	56.54	42.15	57.22	49.01
Athens	78.95	51.01	84.88	57.51	Mahoning	74.71	48.16	76.34	54.10
Auglaize	55.22	39.25	54.37	43.53	Marion	65.63	44.95	66.38	51.58
Belmont	60.65	45.40	59.18	47.25	Medina	87.14	48.27	89.48	55.41
Brown	49.17	39.48	49.97	42.37	Meigs	45.79	39.34	47.64	43.18
Butler	65.42	43.31	65.32	45.60	Mercer	50.37	41.26	49.95	43.95
Carrroll	52.52	37.69	53.37	40.28	Miami	64.06	38.83	64.92	45.35
Champaign	59.02	40.28	64.02	44.59	Monroe	48.11	32.09	47.66	41.00
Clark	65.93	46.85	66.44	52.88	Montgomery	85.71	55.10	83.62	64.29
Clermont	77.01	45.70	75.06	49.36	Morgan	49.15	35.88	48.97	37.82
Clinton	52.19	41.05	52.98	44.68	Morrow	59.73	41.85	64.95	48.10
Columbiana	58.80	42.67	59.44	44.75	Muskingum	63.01	42.32	63.70	46.01
Coshocton	54.15	37.51	53.89	40.76	Noble	50.09	40.02	49.39	44.77
Crawford	70.99	45.69	72.29	56.16	Ottawa	66.20	37.84	61.86	38.87
Cuyahoga	99.80	62.06	92.39	70.16	Paulding	55.20	42.48	59.05	47.14
Darke	49.42	34.27	52.02	38.17	Perry	60.06	42.40	61.57	48.60
Defiance	57.53	40.27	58.26	47.54	Pickaway	55.99	40.15	56.79	43.92
Delaware	69.70	47.02	70.04	49.03	Pike	57.79	40.89	62.51	42.65
Erie	80.76	48.56	80.93	59.40	Portage	85.88	48.77	87.30	56.59
Fairfield	73.46	40.89	76.37	42.64	Preble	51.46	37.98	52.37	38.90
Fayette	55.80	43.70	58.90	48.09	Putnam	47.33	36.89	44.27	39.53
Franklin	91.13	56.87	86.45	63.44	Richland	73.70	48.16	74.82	57.42
Fulton	69.29	45.24	68.03	51.77	Ross	53.92	37.17	54.10	39.81
Gallia	38.97	31.49	38.46	31.81	Sandusky	55.17	39.00	52.39	40.60
Geauga	92.07	49.80	90.81	54.94	Scioto	57.11	42.97	58.49	44.55
Greene	73.40	49.82	72.45	50.87	Seneca	57.42	35.56	59.15	46.67
Guernsey	62.66	51.57	66.31	59.93	Shelby	53.12	37.39	54.89	41.75
Hamilton	85.94	53.62	83.51	60.54	Stark	72.85	46.86	71.57	51.18
Hancock	55.59	37.48	56.87	45.95	Summit	79.19	49.69	77.13	55.61
Hardin	54.04	37.94	53.43	39.18	Trumbull	68.11	47.02	65.54	50.50
Harrison	59.04	41.08	60.00	47.10	Tuscarawas	62.35	40.89	63.00	45.79
Henry	65.37	45.53	66.04	60.17	Union	64.15	48.44	66.25	61.82
Highland	44.76	35.94	43.37	35.06	Van Wert	62.24	42.74	62.57	54.28
Hocking	57.48	43.41	56.38	44.11	Vinton	42.40	39.70	43.77	41.74
Holmes	55.03	43.86	55.81	47.85	Warren	70.66	42.06	69.78	44.18
Huron	60.29	39.52	62.50	44.99	Washington	52.54	38.10	52.95	41.56
Jackson	47.03	40.38	49.08	44.37	Wayne	69.74	45.89	74.12	57.98
Jefferson	56.93	41.86	55.90	51.02	Williams	65.68	39.52	66.13	48.28
Knox	60.92	42.65	58.95	50.25	Wood	72.88	43.65	72.30	80.93
Lake	86.13	50.88	82.53	56.85	Wyandot	<u>51.90</u>	<u>33.63</u>	<u>51.44</u>	<u>38.95</u>
Lawrence	36.85	33.39	35.92	32.15					
Licking	60.51	41.44	56.37	42.07	State Average	78.07	49.81	78.82	58.48

(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 1999

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	\$11,354,195	\$9,583,147	\$239,494,510	\$13,811	\$821,478	40.01	Logan	\$34,208,739	\$23,528,088	\$572,300,960	\$597,624	\$2,087,000	41.11
Allen	59,123,688	48,729,271	1,114,016,560	2,833,674	2,331,230	43.74	Lorain	263,648,692	172,245,455	3,558,165,530	2,559,476	7,432,276	48.41
Ashland	39,080,833	24,256,691	593,691,970	5,387	1,248,720	40.86	Lucas	453,043,714	305,303,811	5,100,528,760	24,856,254	25,073,404	59.86
Ashtabula	75,963,101	50,526,703	1,102,250,480	1,917,584	3,476,789	45.84	Madison	22,999,465	19,195,742	407,431,710	369,905	878,838	47.11
Athens	39,202,226	25,633,974	487,903,320	273,941	1,814,909	52.54	Mahoning	156,384,098	116,387,188	2,126,634,300	1,360,424	35,597,590	54.73
Auglaize	32,584,531	23,693,112	591,742,820	727,752	777,277	40.04	Marion	42,548,047	29,694,803	664,174,390	418,958	1,897,840	44.71
Belmont	35,135,146	26,759,813	583,110,030	23,912	3,033,416	45.89	Medina	208,646,053	115,435,992	2,447,853,330	2,111,832	5,202,464	47.16
Brown	17,583,568	14,200,126	356,977,580	417,784	1,237,248	39.78	Meigs	7,834,973	6,779,806	169,300,800	3,600	1,578,909	40.05
Butler	311,612,722	208,976,421	4,764,716,940	5,432,678	6,874,789	43.86	Mercer	23,377,122	20,130,419	477,121,500	410,663	661,839	42.19
Carroll	16,553,016	11,951,815	314,600,500	66,030	540,799	37.99	Miami	87,296,493	53,139,329	1,396,617,100	775,006	1,403,590	38.05
Champaign	26,990,973	18,473,166	452,619,760	50,040	1,441,795	40.81	Monroe	6,592,787	4,652,682	137,723,530	7,006	431,393	33.78
Clark	103,102,022	75,036,814	1,561,453,610	502,454	4,875,274	48.06	Montgomery	571,650,915	402,966,584	6,771,709,230	19,969,880	31,224,242	59.51
Clermont	194,419,356	118,210,068	2,539,515,420	839,311	5,132,668	46.55	Morgan	5,836,875	4,217,980	126,038,470	821	366,643	33.47
Clinton	27,976,271	22,340,460	534,330,480	238,104	1,214,324	41.81	Morrow	15,375,263	11,989,688	259,623,430	146,257	1,644,630	46.18
Columbiana	61,745,497	45,110,451	1,048,025,210	480,523	4,298,435	43.04	Muskingum	48,609,939	33,181,095	770,379,080	365,473	3,879,833	43.07
Coshocton	19,863,695	14,054,794	367,228,910	39,055	939,309	38.27	Noble	5,060,218	4,241,878	100,767,120	1,462	770,224	42.10
Crawford	29,535,223	19,720,976	414,712,120	174,043	1,154,583	47.55	Ottawa	56,558,677	32,667,635	876,995,850	1,192,413	1,684,803	37.25
Cuyahoga	2,097,043,389	1,386,465,474	21,493,369,360	30,040,468	118,210,861	64.51	Paulding	10,996,303	8,483,261	204,282,650	471,560	467,298	41.53
Darke	35,007,916	24,485,802	703,097,160	209,090	809,919	34.83	Perry	13,047,800	10,075,071	216,808,460	20,791	2,219,811	46.47
Defiance	26,611,325	19,108,676	461,640,680	519,414	629,287	41.39	Pickaway	27,981,287	21,557,491	523,113,150	294,558	1,891,104	41.21
Delaware	188,958,687	128,221,670	2,709,124,710	0	3,505,415	47.33	Pike	9,207,713	6,937,255	158,279,470	0	1,354,841	43.83
Erie	96,946,584	61,055,568	1,199,926,180	1,476,916	3,433,425	50.88	Portage	155,070,572	89,632,302	1,796,786,700	1,317,861	4,811,057	49.88
Fairfield	130,707,593	72,796,937	1,768,125,080	325,270	3,676,250	41.17	Preble	22,409,334	17,370,733	428,491,480	390,885	1,326,159	40.54
Fayette	17,657,677	13,937,049	313,378,220	359,896	485,745	44.47	Putnam	16,402,156	13,701,946	348,147,810	116,862	328,544	39.36
Franklin	1,584,133,754	1,045,243,208	17,689,512,040	5,628,317	43,938,659	59.09	Richland	90,481,141	67,817,101	1,225,004,710	1,761,887	6,829,435	55.36
Fulton	39,526,172	26,526,606	572,219,640	855,247	874,484	46.36	Ross	34,453,179	23,944,406	647,608,310	313,335	1,038,725	36.97
Gallia	11,661,449	9,487,540	300,401,670	44,139	691,851	31.58	Sandusky	36,733,835	26,220,603	684,701,660	332,127	1,145,566	38.29
Geauga	184,385,575	100,910,111	2,005,441,590	1,065,145	4,314,015	50.32	Scioto	30,560,264	22,879,224	532,124,740	266,120	2,053,338	43.00
Greene	166,241,172	113,549,852	2,270,200,580	2,359,518	4,736,002	50.02	Seneca	29,325,882	21,864,641	511,155,360	403,891	958,147	42.77
Guernsey	19,196,950	16,129,493	302,802,490	127,621	2,434,253	53.27	Shelby	29,944,560	21,997,034	558,948,180	849,879	545,548	39.35
Hamilton	1,209,512,127	790,313,535	14,193,172,850	23,135,913	41,176,133	55.68	Stark	312,293,276	201,867,802	4,394,516,890	1,108,001	15,435,665	45.94
Hancock	58,243,989	41,013,181	1,042,426,700	671,775	1,234,832	39.34	Summit	614,385,627	417,675,786	7,806,118,160	17,650,213	25,109,715	53.51
Hardin	16,834,028	11,898,888	312,033,450	685,726	587,770	38.13	Trumbull	144,396,782	110,758,871	2,162,909,340	1,385,462	11,720,298	51.21
Harrison	8,837,710	6,293,974	149,256,720	30,819	1,081,303	42.17	Tuscarawas	66,104,664	44,124,763	1,058,540,530	102,131	2,124,399	41.68
Henry	24,185,327	17,447,427	369,532,280	810,775	561,803	47.21	Union	36,550,516	29,168,684	574,804,500	111,179	971,869	50.75
Highland	15,851,790	12,738,989	355,634,960	518,875	848,691	35.82	Van Wert	18,599,619	14,359,175	297,144,950	804,145	429,866	48.32
Hocking	15,583,638	11,823,672	271,796,020	32,872	923,418	43.50	Vinton	4,001,250	3,657,582	85,941,280	0	496,300	42.56
Holmes	24,525,478	19,802,899	444,563,480	3,915	859,948	44.54	Warren	162,919,131	98,474,276	2,318,945,940	3,662,389	3,408,497	42.47
Huron	37,530,211	25,076,658	618,127,150	214,402	1,263,049	40.57	Washington	33,075,049	24,111,584	630,534,680	63,687	1,102,141	38.24
Jackson	12,458,694	10,831,097	262,303,730	3,177	2,358,389	41.29	Wayne	85,705,888	60,109,109	1,244,473,760	271,765	2,749,392	48.30
Jefferson	32,706,280	25,431,398	577,014,330	199,993	5,570,250	44.07	Williams	27,203,653	16,992,950	415,117,280	619,213	765,423	40.94
Knox	40,330,711	28,976,581	664,729,361	669,795	1,709,545	43.59	Wood	106,013,993	75,067,167	1,446,335,660	3,085,380	2,579,630	51.90
Lake	334,189,799	205,058,714	3,919,620,590	6,180,273	30,614,460	52.32	Wyandot	12,267,241	8,199,902	238,578,170	48,404	270,726	34.37
Lawrence	17,336,928	15,679,720	472,374,520	124,896	2,929,427	33.19							
Licking	128,712,711	89,481,599	2,153,354,400	2,074,537	4,586,932	41.55							
							Total	\$11,123,583,685	\$7,583,342,231	\$142,864,247,090	\$178,586,559	\$530,020,781	53.08

^(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 Charged on Real Property and Property Tax Relief (a),
By County, Calendar Year 1999(b)

County	Taxes Charged(c)	10% Reduction	2.5% Reduction in Taxes of Homeowners(d)	Homestead Exemption Reduction	Net Taxes Collectible(e)	County	Taxes Charged(c)	10% Reduction	2.5% Reduction in Taxes of Homeowners(d)	Homestead Exemption Reduction	Net Taxes Collectible(e)
Adams	\$9,583,147	\$958,454	\$43,147	\$205,505	\$8,376,041	Logan	\$26,255,460	\$2,622,197	\$169,143	\$181,236	\$23,282,885
Allen	48,729,271	4,876,398	677,364	316,442	42,859,067	Lorain	183,423,460	18,313,285	2,841,902	1,452,946	160,815,327
Ashland	24,256,691	2,418,233	338,755	232,421	21,267,281	Lucas	312,628,831	31,133,789	4,596,533	2,964,967	273,933,542
Ashtabula	50,526,703	5,046,381	656,974	762,315	44,061,032	Madison	21,019,853	2,106,780	310,573	159,835	18,442,664
Athens	25,633,974	2,562,264	266,194	482,014	22,323,501	Mahoning	150,111,613	15,000,572	2,306,906	2,350,504	130,453,630
Auglaize	23,693,112	2,371,002	341,992	147,478	20,832,640	Marion	31,170,430	3,117,882	414,552	433,466	27,204,531
Belmont	26,759,813	2,677,390	352,497	693,700	23,036,227	Medina	127,298,457	12,778,594	2,215,089	650,127	111,654,647
Brown	14,200,126	1,426,957	139,485	212,013	12,421,672	Meigs	6,863,324	686,338	52,235	176,981	5,947,770
Butler	208,976,421	20,925,523	2,743,717	1,244,955	184,062,227	Mercer	23,925,611	2,390,936	304,246	149,741	21,080,688
Carroll	11,951,815	1,198,171	145,622	176,805	10,431,217	Miami	58,194,352	5,844,122	785,706	494,508	51,070,016
Champaign	18,473,166	1,852,125	121,394	180,347	16,319,301	Monroe	4,736,579	472,961	42,034	125,264	4,096,321
Clark	75,036,814	7,503,046	1,039,249	861,803	65,632,716	Montgomery	424,139,551	42,324,180	6,216,859	3,548,684	372,049,828
Clermont	118,210,068	11,824,971	1,518,060	639,249	104,227,788	Morgan	4,651,726	464,997	39,641	100,375	4,046,713
Clinton	22,340,460	2,240,440	192,486	127,926	19,779,607	Morrow	15,783,916	1,575,574	196,711	159,668	13,851,964
Columbiana	45,110,451	4,476,101	557,399	912,728	39,164,223	Muskingum	34,141,583	3,417,749	483,344	645,616	29,594,874
Coshocton	14,054,794	1,405,840	149,336	175,527	12,324,091	Noble	4,557,485	455,720	46,359	109,410	3,945,997
Crawford	19,720,976	1,972,067	215,401	405,233	17,128,275	Ottawa	34,069,965	3,406,118	158,835	225,072	30,279,939
Cuyahoga	1,386,465,474	136,247,597	21,622,210	12,612,795	1,215,982,872	Paulding	8,889,951	888,956	109,801	99,789	7,791,406
Darke	24,485,802	2,448,809	277,655	254,782	21,504,556	Perry	11,587,253	1,152,070	166,381	326,931	9,941,872
Defiance	19,108,676	1,911,017	293,220	158,277	16,746,163	Pickaway	25,874,316	2,585,493	349,239	171,618	22,767,967
Delaware	128,221,670	12,801,089	2,084,568	172,135	113,163,878	Pike	8,171,735	805,525	91,806	216,090	7,058,313
Erie	61,055,568	6,105,152	936,351	537,171	53,476,894	Portage	93,554,608	9,347,196	982,782	671,962	82,552,667
Fairfield	72,796,937	7,226,479	1,024,871	583,109	63,962,478	Preble	20,104,414	2,008,939	295,207	221,780	17,578,488
Fayette	13,937,049	1,418,987	178,150	155,749	12,184,163	Putnam	15,704,541	1,599,616	248,575	112,982	13,743,368
Franklin	1,045,243,208	104,234,450	12,883,816	3,918,474	924,206,469	Richland	75,939,990	7,530,641	1,046,092	1,001,342	66,361,914
Fulton	26,526,606	2,654,816	400,839	187,958	23,282,993	Ross	25,224,793	2,516,725	304,836	434,404	21,968,828
Gallia	9,487,540	941,693	85,291	195,783	8,264,773	Sandusky	27,491,922	2,739,699	402,735	293,145	24,056,343
Geauga	100,910,111	10,085,565	1,680,180	421,482	88,722,884	Scioto	23,167,635	2,314,335	308,788	846,602	19,697,910
Greene	113,549,852	11,367,949	1,634,722	424,734	100,122,447	Seneca	24,975,830	2,492,291	295,745	266,572	21,921,221
Guernsey	16,129,493	1,612,802	181,204	317,186	14,018,301	Shelby	24,271,107	2,420,747	231,534	184,941	21,433,885
Hamilton	790,313,535	80,283,646	10,838,361	3,696,443	695,495,085	Stark	214,681,525	21,461,654	3,163,455	1,880,724	188,175,692
Hancock	41,013,181	4,221,607	586,852	216,788	35,987,934	Summit	440,843,901	43,943,021	5,930,989	4,176,602	386,793,288
Hardin	11,898,888	1,190,008	141,548	147,255	10,420,078	Trumbull	121,221,673	12,088,479	1,626,728	1,747,990	105,758,476
Harrison	6,293,974	628,349	59,741	167,461	5,438,423	Tuscarawas	45,281,875	4,531,369	519,956	701,454	39,529,096
Henry	17,447,427	1,747,557	220,647	154,689	15,324,534	Union	31,508,088	3,164,452	325,471	158,004	27,860,161
Highland	12,738,989	1,269,686	94,974	231,854	11,142,475	Van Wert	15,138,683	1,514,649	187,881	174,508	13,261,646
Hocking	11,823,672	1,183,934	157,357	164,472	10,317,908	Vinton	3,505,187	350,958	35,668	111,061	3,007,500
Holmes	19,802,899	1,987,354	153,597	97,954	17,563,994	Warren	106,296,916	10,915,016	1,754,118	449,835	93,177,946
Huron	25,076,658	2,505,025	367,809	296,234	21,907,590	Washington	24,714,747	2,462,024	306,097	339,215	21,607,412
Jackson	10,831,097	1,081,110	62,532	318,217	9,369,239	Wayne	66,434,573	6,645,190	846,521	466,009	58,476,853
Jefferson	25,431,398	2,543,185	323,798	678,949	21,885,467	Williams	17,573,354	1,753,502	232,871	173,609	15,413,371
Knox	28,976,581	2,903,768	310,088	271,118	25,491,607	Wood	98,616,895	8,323,442	1,074,832	380,928	88,837,693
Lake	205,058,714	20,482,639	2,805,475	1,346,657	180,423,943	Wyandot	8,516,478	852,095	83,647	94,094	7,486,642
Lawrence	15,679,720	1,564,795	206,958	597,450	13,310,517						
Licking	89,481,599	8,973,348	1,368,321	414,358	78,725,572						
						Total	\$8,129,308,305	\$809,877,652	\$112,582,627	\$66,146,586	\$7,140,701,440

(a) 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 \$3.4 million.

(b) Taxes charged in calendar year 1999 and collected or reimbursed in calendar year 2000.

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

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

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

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 1995 - 1999 (in millions of dollars)

Property Under Public Ownership	1995	1996	1997	1998	1999
Boards of Education	\$3,367.1	\$3,489.7	\$3,618.1	\$3,740.5	\$3,943.1
Municipalities	2,935.2	3,031.0	3,301.2	3,311.1	3,443.3
State	2,223.2	2,382.1	2,564.9	2,256.3	2,634.1
Counties	1,365.4	1,351.3	1,441.5	1,519.7	1,604.0
United States	1,241.4	1,287.1	1,288.8	1,298.3	1,376.4
Park Districts	343.9	343.4	346.8	358.5	373.1
Townships	<u>156.4</u>	<u>165.1</u>	<u>166.9</u>	<u>161.6</u>	<u>183.2</u>
Total	\$11,682.6	\$12,049.7	\$12,728.2	\$12,646.0	\$13,557.2
Property Under Private Ownership	1995	1996	1997	1998	1999
Tax Abatements	\$2,041.2	\$2,402.3	\$2,660.4	\$2,864.4	\$3,333.0
Charities	2,251.8	2,531.3	2,650.7	2,588.2	2,765.9
Churches	2,332.9	2,417.5	2,482.8	2,538.1	2,744.6
School and Colleges	1,514.7	1,599.5	1,563.2	1,992.4	1,921.5
Cemeteries	<u>189.1</u>	<u>193.9</u>	<u>189.6</u>	<u>194.1</u>	<u>204.0</u>
Total	<u>\$8,329.7</u>	<u>\$9,144.5</u>	<u>\$9,546.7</u>	<u>\$10,177.2</u>	<u>\$10,969.0</u>
Grand Total*	\$20,282.9	\$21,617.0	\$22,700.8	\$23,296.7	\$24,972.8
* 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 1999

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	\$239,494,510	\$33,847,220	12.38%	Logan	\$584,586,400	\$109,946,540	15.83 %
Allen	1,114,016,560	188,340,880	14.46	Lorain	3,670,324,610	568,654,030	13.41
Ashland	593,691,970	76,934,330	11.47	Lucas	5,199,038,240	977,665,200	15.83
Ashtabula	1,102,250,480	121,029,630	9.89	Madison	487,601,040	74,272,400	13.22
Athens	487,903,320	236,535,930	32.65	Mahoning	3,032,333,240	376,386,760	11.04
Auglaize	591,742,820	78,276,480	11.68	Marion	672,867,270	95,318,360	12.41
Belmont	583,110,030	97,219,310	14.29	Medina	2,579,032,530	209,157,410	7.50
Brown	356,977,580	38,425,870	9.72	Meigs	170,195,610	17,340,390	9.25
Butler	4,764,716,940	814,297,020	14.60	Mercer	575,119,840	52,847,295	8.42
Carroll	314,600,500	22,176,790	6.59	Miami	1,453,737,590	193,828,730	11.76
Champaign	452,619,760	42,646,170	8.61	Monroe	138,446,260	16,947,440	10.91
Clark	1,561,453,610	227,201,510	12.70	Montgomery	7,383,870,500	1,305,198,480	15.02
Clermont	2,539,515,420	249,856,930	8.96	Morgan	128,232,310	14,371,100	10.08
Clinton	534,330,480	92,344,030	14.74	Morrow	372,493,390	29,199,850	7.27
Columbiana	1,048,025,210	150,019,740	12.52	Muskingum	790,660,220	143,087,490	15.32
Coshocton	367,228,910	44,182,970	10.74	Noble	112,106,070	29,649,460	20.92
Crawford	414,712,120	32,312,620	7.23	Ottawa	895,040,330	78,009,380	8.02
Cuyahoga	21,493,369,360	3,524,628,370	14.09	Paulding	206,730,440	23,726,960	10.30
Darke	703,097,160	64,812,190	8.44	Perry	268,208,150	35,231,240	11.61
Defiance	461,640,680	49,896,460	9.75	Pickaway	634,709,700	117,679,500	15.64
Delaware	2,709,124,710	304,677,920	10.11	Pike	198,368,090	267,725,550	57.44
Erie	1,199,926,180	140,759,220	10.50	Portage	1,861,073,480	478,717,390	20.46
Fairfield	1,768,125,080	146,641,440	7.66	Preble	527,731,770	47,504,310	8.26
Fayette	313,378,220	39,097,060	11.09	Putnam	422,755,560	64,594,300	13.25
Franklin	17,689,512,040	3,464,605,040	16.38	Richland	1,510,817,420	234,879,240	13.45
Fulton	572,219,640	121,803,290	17.55	Ross	668,982,200	124,715,400	15.71
Gallia	300,401,670	73,574,250	19.67	Sandusky	698,895,740	136,344,620	16.32
Geauga	2,005,441,590	140,159,350	6.53	Scioto	534,906,810	189,164,220	26.13
Greene	2,270,200,580	639,607,010	21.98	Seneca	666,186,120	95,096,460	12.49
Guernsey	302,802,490	86,510,600	22.22	Shelby	634,827,510	93,217,140	12.80
Hamilton	14,193,172,850	2,570,818,880	15.34	Stark	4,486,270,150	544,610,510	10.83
Hancock	1,042,426,700	141,185,550	11.93	Summit	8,643,304,530	1,165,216,440	11.88
Hardin	312,033,450	42,988,660	12.11	Trumbull	2,538,110,120	313,164,980	10.98
Harrison	149,256,720	22,072,550	12.88	Tuscarawas	1,078,170,010	126,013,510	10.46
Henry	369,532,280	45,864,420	11.04	Union	612,659,100	66,987,890	9.86
Highland	355,634,960	35,684,610	9.12	Van Wert	341,458,790	39,493,140	10.37
Hocking	271,796,020	40,332,290	12.92	Vinton	87,718,730	13,756,990	13.56
Holmes	444,563,480	24,385,830	5.20	Warren	2,504,504,340	417,213,450	14.28
Huron	618,127,150	79,913,190	11.45	Washington	635,337,490	105,624,820	14.26
Jackson	262,303,730	31,737,800	10.79	Wayne	1,377,818,100	231,567,779	14.39
Jefferson	577,014,330	99,553,410	14.71	Williams	427,650,450	58,143,910	11.97
Knox	664,729,361	89,269,500	11.84	Wood	1,879,059,320	404,888,730	17.73
Lake	3,919,620,590	374,056,000	8.71	Wyandot	<u>247,447,560</u>	<u>20,663,860</u>	<u>7.11</u>
Lawrence	472,374,520	83,743,670	15.06				
Licking	2,153,354,400	240,963,180	10.06	Statewide Total	\$156,600,957,291	\$24,972,811,864	13.75%

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 1998

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	995	\$3,775	\$192,623	Logan	796	\$3,431	\$166,105
Allen	1,602	3,529	293,851	Lorain	4,914	3,819	1,414,306
Ashland	956	3,715	227,829	Lucas	9,867	3,240	2,834,525
Ashtabula	2,929	3,689	740,034	Madison	688	3,981	159,006
Athens	1,765	3,657	459,090	Mahoning	8,721	3,486	2,315,372
Auglaize	761	3,262	137,953	Marion	1,598	3,636	375,850
Belmont	3,007	3,590	615,772	Medina	1,926	3,852	628,826
Brown	1,096	3,690	208,391	Meigs	1,117	3,219	169,284
Butler	5,176	3,837	1,141,891	Mercer	796	3,545	138,695
Carroll	850	3,766	173,170	Miami	1,944	3,726	457,255
Champaign	740	3,748	168,087	Monroe	681	3,608	122,887
Clark	3,186	3,790	835,558	Montgomery	10,208	3,504	3,127,242
Clermont	2,378	3,756	638,583	Morgan	521	3,735	88,897
Clinton	587	3,979	127,861	Morrow	630	3,671	138,658
Columbiana	3,802	3,829	917,438	Muskingum	2,429	3,882	590,302
Coshocton	830	3,663	166,723	Noble	572	3,493	100,026
Crawford	1,350	3,770	389,981	Ottawa	902	3,706	222,202
Cuyahoga	36,289	3,593	12,517,694	Paulding	448	3,713	96,408
Darke	1,226	3,774	238,854	Perry	1,388	3,699	309,309
Defiance	758	3,617	157,737	Pickaway	719	3,776	152,070
Delaware	641	3,463	158,407	Pike	1,000	3,586	205,802
Erie	1,718	3,799	526,577	Portage	2,067	3,526	629,405
Fairfield	2,118	3,639	537,537	Preble	1,081	3,804	211,990
Fayette	648	4,093	152,009	Putnam	600	3,593	109,629
Franklin	11,732	3,736	3,870,808	Richland	3,187	3,768	910,991
Fulton	704	3,704	178,207	Ross	2,131	3,658	416,950
Gallia	1,317	3,752	183,706	Sandusky	1,356	3,676	272,941
Geauga	1,259	3,492	389,610	Scioto	3,741	3,768	826,402
Greene	1,630	3,660	399,074	Seneca	1,142	3,698	250,060
Guernsey	1,449	3,447	299,583	Shelby	900	3,425	165,874
Hamilton	11,479	3,627	3,816,518	Stark	7,323	3,512	1,739,467
Hancock	888	3,778	199,535	Summit	13,585	3,806	4,002,236
Hardin	683	3,886	142,507	Trumbull	6,457	3,928	1,663,301
Harrison	735	3,607	156,049	Tuscarawas	2,832	3,785	667,514
Henry	609	3,557	141,068	Union	642	3,569	145,551
Highland	1,266	3,687	218,099	Van Wert	682	3,912	170,540
Hocking	712	3,621	152,765	Vinton	689	3,740	122,609
Holmes	383	3,743	88,654	Warren	1,655	3,578	436,639
Huron	1,548	3,082	290,348	Washington	1,845	3,434	325,274
Jackson	1,544	4,074	299,259	Wayne	1,649	3,741	424,427
Jefferson	3,172	3,625	659,351	Williams	686	3,724	168,022
Knox	NA	NA	270,057	Wood	1,429	3,778	370,395
Lake	4,161	3,521	1,273,525	Wyandot	470	<u>3,882</u>	<u>91,003</u>
Lawrence	3,853	4,079	577,147				
Licking	2,020	3,802	485,553	Total	234,566	\$3,656	\$63,749,317

* 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 \$1.3 million.

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