

REAL PROPERTY TAX

In tax year 2000, the assessed valuation of real estate was approximately \$167.8 billion, an increase of 7.1 percent over the 1999 amount. Taxes on these values are distributed by the county auditor to the local taxing authorities during calendar year 2001. Net taxes charged after the application of the reductions required by section 319.301 of the Ohio Revised Code were nearly \$8.7 billion for tax year 2000, an increase of 6.9 percent over 1999. 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 2000 (reimbursed in 2001) was approximately \$868.8 million for the 10 percent reduction, \$64.2 million for the homestead exemption and \$120.7 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 2000 the statewide average “gross” millage rate was 79.68 on all real property; the statewide average “effective” millage rate was 51.82 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 home-

stead 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 \$7.6 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 (Tax Year 2001):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$12,300	\$5,000 or 75% of taxable value
\$12,300 - 18,000	3,000 or 60% of taxable value
18,000 - 23,700	1,000 or 25% of taxable value
Over 23,700	- 0-

Beginning Tax Year 2000, the income brackets were indexed by the GDP deflator. In 2002, the maximum benefit allowable will be indexed by the GDP deflator. 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 66 on page 121 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 1999. Totals for the state show that 232,345 exemptions were approved for tax year 1999. The average reduction in taxable value was \$3,843 and the total reduction in property taxes was \$67,032,599. 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 \$12,300 - \$18,000 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 (.125 x \$743.75)	= <u>- 92.97</u>
Net taxes before homestead	
Subtract homestead exemption (\$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:

House Bill 493; Effective October 26, 2000.

Various sections including R.C. 321, 323, 5709, 5713, 5715, 5719, and 5721 — Provides county treasurers with greater flexibility in entering into agreements with delinquent taxpayers, to authorize county treasurers to accept partial payment of taxes under certain circumstances, and to make other changes related to tax foreclosures and tax certificates.

House Bill 672; Effective April 9, 2001.

Various sections including R.C. 319, 321, 323, 4501, 4503, 4505, 4513, 4517, 5701, and 5739 — Clarifications regarding the taxation of manufactured and mobile homes.

House Bill 368; Effective Date June 27, 2000.

R.C. 1720 - Expands types of provisions for special districts, clarifies definition of church and church property for such districts.

House Bill 544; Effective Date June 14, 2000.

Various ORC Sections - Extends the period of time that property owners may pay special assessments for county road improvements from 10 to 20 years.

House Bill 595; Effective Date 4/5/01.

R.C. 323 and 5715.30 - Permits occupants of housing cooperatives to apply for homestead exemption.

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:

C.R. Truman, L.P. v. Cuyahoga County Bd. of Revision, No. 76713 (8th Dist. Ct. App. July 27, 2000), discretionary appeal denied, 91 Ohio St.3d 1489 (2001), the Eighth District Court of Appeals, in affirming the Board of Tax Appeals, held that R.C. § 5715.19(A).

Permits non-attorneys to file real property valuation complaints on behalf of certain property owners, is

unconstitutional because “it violates the separation of powers between the judiciary and legislative branches.” The Supreme Court has the inherent power to regulate, control, and define the practice of law in Ohio. Since the Supreme Court has already held that the filing of a valuation complaint with the county board of revision constitutes the practice of law in Sharon Village Ltd. v. Licking County Bd. of Revision, 78 Ohio St.3d 479 (1997), the court of appeals concluded that the “General Assembly has no authority to authorize lay persons to engage in the practice of law in a representative capacity for another entity.”

Gahanna-Jefferson Pub. Schools Bd. of Educ. v. Franklin County Bd. of Revision, 89 Ohio St.3d 450 (2000).

The Supreme Court, in affirming the Board of Tax Appeals, held that the sale of a partnership interest cannot be used to determine the value of the real estate owned by the partnership, since the partnership interest is personal property. Thus, R.C. § 5713.03, which says that a recent, arm’s length sale of real estate is to be considered the property’s true value, did not apply to the real property owned by the partnership, when the partnership interest was sold.

Columbus City School Dist. Bd. of Educ. v. Franklin County Bd. of Revision, 90 Ohio St.3d 564 (2001).

The Supreme Court, in reversing the Board of Tax Appeals (BTA) by a 4-3 decision, held that the BTA may not affirm the value determined by a board of revision (BOR), when it is different from that assessed by the county auditor, unless the statutory transcript contains supporting evidence or new evidence is introduced before the BTA that explains the action taken by the BOR. Without such supporting evidence, the BTA may adopt the BOR’s value, only if the BOR had retained the auditor’s original assessed value.

Cincinnati School Dist. Bd. of Educ. v. Hamilton County Bd. of Revision, 91 Ohio St.3d 308 (2001).

The Supreme Court, in reversing the Board of Tax Appeals, held that R.C. § 5715.19, as amended by Section 3 of Sub.H.B. No. 694, may not be constitutionally applied to permit the refiling of valuation complaints that were dismissed for lack of jurisdiction challenging valuations for tax years prior to the effective date of the bill. Such an application violates Section 28, Article II of the Ohio Constitution, which prohibits the enactment of retroactive legislation

Columbus City School Dist. Bd. of Educ. v. Zaino, 90 Ohio St.3d 496 (2001).

The City of Columbus entered into an agreement with a development corporation, whereby the corporation would act as an agent of the City for overall economic development including land use planning and marketing strategy. However, the City's ordinance did not authorize the corporation to act as the City's agent for the purchase of real property. Consequently, the Supreme Court, in reversing the Board of Tax Appeals, held that the real property titled in the name of the corporation could not qualify for tax exemption under R.C. § 5709.08, as public property used for a public purpose, since the property was not owned by the City or by some other person holding the property exclusively for the City's benefit.

Columbus City School Dist. Bd. Of Edn. V. Zaino, (2001), 90 Ohio St. 3d 496.

The court found that title to the property in question was not vested directly in state or one of its subdivisions or by some person holding exclusively for the benefit of the state. Therefore, the parcel(s) were not qualified to be exempt from taxation.

Miami Valley Regional Transit Authority v. Zaino, (Feb. 8, 2001), BTA No. 99-1595.

The Miami Valley Regional Transit Authority sold and leased back property under a seventy-five year lease with the right to renewal for two fifteen year periods. At issues was whether the transit authority could be considered the owner for purposes of applying for an exemption from real property taxation. Once it was deemed an owner for purposes of applying for exemption, the Board found that the

transit authority used the property for a public purpose and held the property to be exempt from taxation.

World Harvest Church of God v. Zaino, (Jan. 26, 2001), BTA No. 99-1914.

Real property owned and used by a church that is a permanent residence is not entitled to exemption from taxation.

Madisonville Comm. Urban Redevelopment Corp. v. Tracy, (March 2, 2001) BTA No. 98-858.

An urban redevelopment corporation, organized to improve private economic development and to spur job growth in the community, sought exemption from real property taxes under R.C. 5709.121. The BTA held that the corporation was not a charitable or educational institution and therefore failed to meet the statutory requirements for exemption.

Thomaston Woods Limited Partnership v. Lawrence, (June 15, 2001) BTA No. 99-551.

A limited partnership which provides low-income housing claimed exemption under Ohio Revised Code 5709.12 for the portion of its real property which was leased to a Head Start program. Ohio Revised Code 5709.12 grants exemption to property belonging to a charitable or educational institution or to the state or a political subdivision and used exclusively for charitable or public purposes by the institution, the state or political subdivision. The BTA held that the limited partnership may be an "institution" within the meaning of the statute, but its primary use of the property is leasing, not using it for charitable work. Accordingly, the claim for exemption was denied.

Youngstown Foursquare Church v. Zaino, (June 29, 2001), BTA No. 99-1367.

The portion of the real property of a church which was leased to a ballet company and to a council on aging was found not to be exempt because it was not used exclusively as a place of public worship, as required for exemption under Ohio Revised Code 5709.07.

Table 60
Assessed Value of Taxable Real Estate, Taxes Charged,
Average Tax Rates, and Tax Relief, Calendar Years 1996 - 2000

	CY 1996	CY 1997	CY 1998	CY 1999	CY 2000
Value of Taxable Property	\$129,930,560,756	\$137,544,846,170	\$142,864,247,090	\$156,600,957,291	\$167,857,657,350
Residential & Agricultural	97,253,767,380	103,596,858,070	107,558,617,730	118,606,369,900	127,327,060,770
Other ^(a)	32,676,793,376	33,947,988,100	35,305,629,360	37,994,587,391	40,530,596,580
Taxes Charged ^(b)	6,838,471,424	7,172,466,810	7,583,342,231	8,129,308,305	8,697,809,112
Residential & Agricultural	4,936,441,151	5,199,177,526	5,495,784,130	5,907,475,036	6,358,837,177
Other ^(a)	1,902,030,273	1,973,289,284	2,087,558,101	2,221,833,268	2,338,971,935
Average Effective Tax Rate ^(c)	52.63 mills	52.15 mills	53.08 mills	51.91 mills	51.82 mills
Residential & Agricultural	50.76 mills	50.19 mills	51.10 mills	49.81 mills	49.94 mills
Other ^(a)	58.21 mills	58.13 mills	59.13 mills	58.48 mills	57.71 mills
10% Reduction in all Real Property Taxes	679,109,505	714,760,303	757,859,701	809,877,652	868,805,567*
2.5% Reduction in Homeowner's Real Property Taxes ^(d)	97,366,337	101,580,310	106,910,041	112,418,844	120,698,946*
Homestead Exemption Reduction ^(d)	<u>68,505,459</u>	<u>66,028,820</u>	<u>63,117,979</u>	<u>66,307,762</u>	<u>64,227,798*</u>
Net Taxes Collectible (After 12.5% Reduction & Homestead Exemption)	\$5,993,490,123	\$6,290,097,377	\$6,655,454,510	\$7,140,394,323	\$7,644,076,801*

(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 61
Gross and Net Tax (Millage) Rates on the Two Classes of Real Property, by County,
Calendar Year 2000

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	48.04	39.07	46.30	42.72	Logan	64.50	45.34	64.37	50.75
Allen	53.88	42.90	53.77	46.04	Lorain	75.82	45.34	75.93	54.24
Ashland	66.39	39.96	65.35	49.39	Lucas	91.99	51.25	89.55	64.23
Ashtabula	72.19	48.71	73.35	56.29	Madison	56.30	42.16	56.89	48.22
Athens	79.82	53.12	84.90	58.65	Mahoning	75.63	49.18	77.37	55.24
Auglaize	56.20	40.30	56.08	45.24	Marion	67.11	46.57	68.37	53.22
Belmont	60.11	41.38	58.66	42.45	Medina	87.82	50.60	90.07	57.03
Brown	48.81	37.61	50.03	41.02	Meigs	46.11	39.72	48.05	43.67
Butler	68.55	44.44	68.46	49.71	Mercer	49.60	40.64	49.36	43.28
Carrroll	52.25	37.48	53.10	40.09	Miami	65.04	41.17	65.35	46.74
Champaign	60.40	42.07	67.90	49.08	Monroe	49.42	32.88	48.81	42.07
Clark	68.69	50.30	69.87	56.52	Montgomery	87.93	57.71	85.57	66.52
Clermont	78.00	46.69	75.34	49.66	Morgan	49.49	34.25	50.92	39.92
Clinton	52.90	41.99	53.56	45.87	Morrow	59.43	41.83	63.94	47.82
Columbiana	59.08	43.45	60.68	46.39	Muskingum	62.83	39.36	63.27	42.39
Coshocton	55.86	39.20	56.83	44.08	Noble	48.04	38.07	47.78	42.95
Crawford	70.22	41.29	71.35	54.02	Ottawa	66.23	35.01	62.69	39.76
Cuyahoga	102.95	60.87	94.19	65.66	Paulding	58.34	45.66	62.79	50.89
Darke	49.79	35.42	52.11	39.33	Perry	61.61	43.97	62.59	49.43
Defiance	58.25	41.36	59.63	48.43	Pickaway	56.01	40.22	56.64	43.91
Delaware	70.01	47.51	69.42	47.85	Pike	60.23	43.80	65.36	47.72
Erie	80.74	45.12	81.19	57.49	Portage	87.14	45.83	88.38	51.47
Fairfield	75.02	42.73	77.73	44.28	Preble	51.12	37.65	52.05	38.59
Fayette	55.54	41.48	58.09	41.63	Putnam	47.76	37.45	44.35	39.70
Franklin	92.30	58.00	86.97	63.32	Richland	73.40	48.02	74.52	57.63
Fulton	69.87	46.20	67.93	51.73	Ross	54.29	37.63	54.04	39.83
Gallia	38.92	31.50	38.43	31.95	Sandusky	55.56	37.81	52.44	40.49
Geauga	93.32	51.01	92.63	56.47	Scioto	56.66	43.04	58.35	44.54
Greene	74.37	50.77	73.66	51.92	Seneca	58.40	36.55	60.30	48.42
Guernsey	62.34	49.84	65.82	57.91	Shelby	55.38	40.11	57.90	45.02
Hamilton	87.87	55.91	85.50	63.08	Stark	72.62	43.85	71.54	48.56
Hancock	56.02	38.13	57.45	46.71	Summit	80.24	51.75	78.04	56.99
Hardin	54.67	38.92	53.49	39.41	Trumbull	68.15	47.39	65.57	50.74
Harrison	58.47	38.06	59.45	46.55	Tuscarawas	62.17	40.73	62.88	45.71
Henry	65.10	46.24	65.99	60.18	Union	63.94	48.26	66.35	61.53
Highland	46.79	37.28	46.22	37.28	Van Wert	63.10	43.40	64.15	55.87
Hocking	57.30	43.49	56.28	44.18	Vinton	42.34	39.15	43.71	42.18
Holmes	55.37	44.71	56.07	48.69	Warren	70.59	39.25	71.08	41.83
Huron	59.70	37.90	61.64	42.65	Washington	53.80	39.67	54.13	42.88
Jackson	46.98	40.74	48.91	44.34	Wayne	70.01	46.18	74.47	58.23
Jefferson	56.75	38.00	55.71	48.48	Williams	65.67	36.96	65.58	43.09
Knox	63.42	45.56	60.55	51.67	Wood	75.43	46.31	74.72	49.63
Lake	85.75	47.99	82.49	54.83	Wyandot	<u>52.37</u>	<u>34.22</u>	<u>51.33</u>	<u>38.93</u>
Lawrence	36.85	33.38	36.00	32.35					
Licking	62.05	43.69	58.38	44.76	State Average	79.53	49.94	80.18	57.71

(a) Rate on property prior to application of "Tax Reduction Factors". Gross rate equals Taxes Levied divided by Taxable Value.

(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. Net Rate equals Taxes Charged divided by Taxable Value.

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

Table 62
Total Real Property Taxes, Values, and Effective Tax Rates,
By County, Calendar Year 2000

County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(a)	Special Assessments	Effective Tax Rate ^(b)	County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(a)	Special Assessments	Effective Tax Rate ^(b)
Adams	\$244,631,430	\$11,622,951	\$9,828,515	\$15,342	40.18	Logan	\$600,341,890	\$38,706,774	\$27,757,750	626,086	46.24
Allen	1,191,051,290	64,143,308	52,009,067	3,122,534	43.67	Lorain	4,334,621,860	328,730,495	203,593,264	2,523,511	46.97
Ashland	608,732,230	40,326,563	25,115,492	33,546	41.26	Lucas	6,389,730,790	583,732,983	349,122,888	28,083,059	54.64
Ashtabula	1,130,431,130	81,857,241	56,717,059	2,312,403	50.17	Madison	502,043,270	28,308,629	21,601,589	465,649	43.03
Athens	502,226,890	40,686,006	27,329,997	305,440	54.42	Mahoning	3,100,193,980	235,701,447	156,769,926	1,623,984	50.57
Auglaize	603,125,480	33,884,309	24,856,364	707,510	41.21	Marion	691,223,560	46,571,083	33,160,329	650,604	47.97
Belmont	704,404,910	42,063,424	29,353,392	24,060	41.67	Medina	2,680,498,780	236,321,526	138,269,318	2,053,071	51.58
Brown	428,474,000	20,967,008	16,267,281	419,787	37.97	Meigs	172,787,160	8,052,516	7,036,359	18,032	40.72
Butler	4,990,028,970	341,946,464	228,126,272	6,016,776	45.72	Mercer	586,785,910	29,087,648	24,049,644	382,548	40.99
Carroll	323,769,020	16,948,453	12,230,467	25,564	37.78	Miami	1,476,046,970	96,081,050	62,260,809	888,202	42.18
Champaign	463,512,180	28,430,547	19,906,757	74,700	42.95	Monroe	139,746,770	6,885,914	4,898,388	8,893	35.05
Clark	1,588,844,060	109,511,601	81,886,796	483,297	51.54	Montgomery	7,471,890,920	652,503,245	447,960,010	20,350,541	59.95
Clermont	2,636,425,820	204,043,592	124,884,918	1,419,925	47.37	Morgan	146,449,330	7,284,547	5,164,468	751	35.26
Clinton	551,500,810	29,250,912	23,608,223	250,096	42.81	Morrow	387,132,190	23,158,907	16,395,004	149,071	42.35
Columbiana	1,065,220,410	63,237,634	46,840,501	227,058	43.97	Muskingum	1,008,288,560	63,442,210	40,342,655	375,344	40.01
Coshocton	401,114,540	22,489,533	16,143,082	38,785	40.25	Noble	114,857,170	5,513,729	4,448,962	4,883	38.73
Crawford	495,248,840	34,864,139	21,447,608	103,337	43.31	Ottawa	1,041,903,550	68,275,379	37,455,868	2,537,629	35.95
Cuyahoga	24,341,910,770	2,441,356,036	1,517,000,896	31,580,680	62.32	Paulding	210,344,780	12,374,230	9,724,370	443,236	46.23
Darke	715,758,840	35,873,906	25,753,315	229,709	35.98	Perry	273,474,710	16,883,086	12,212,598	173,731	44.66
Defiance	472,657,080	27,636,115	20,087,135	563,236	42.50	Pickaway	647,158,140	36,312,810	26,417,528	316,938	40.82
Delaware	3,018,120,670	210,990,432	143,561,903	792,997	47.57	Pike	198,737,720	12,141,153	8,835,186	0	44.46
Erie	1,361,699,750	110,072,355	64,913,949	1,522,000	47.67	Portage	2,230,047,000	194,869,201	104,671,939	1,369,986	46.94
Fairfield	1,829,849,530	138,061,498	78,635,620	449,138	42.97	Preble	539,290,760	27,634,781	20,370,997	423,743	37.77
Fayette	385,903,810	21,626,302	16,017,367	371,033	41.51	Putnam	433,812,350	20,574,078	16,341,668	351,357	37.67
Franklin	18,205,010,090	1,647,552,375	1,088,666,599	17,664,165	59.80	Richland	1,519,985,170	111,942,289	76,253,455	1,770,019	50.17
Fulton	581,594,910	40,441,819	27,413,724	1,220,340	47.14	Ross	693,945,740	37,640,945	26,421,008	217,810	38.07
Gallia	304,174,700	11,794,927	9,619,747	6,703	31.63	Sandusky	788,934,270	43,369,116	30,223,908	291,614	38.31
Geauga	2,069,829,620	193,005,207	106,729,436	1,491,045	51.56	Scioto	541,634,010	30,884,456	23,485,749	302,018	43.36
Greene	2,335,866,880	173,403,049	119,111,952	1,960,250	50.99	Seneca	675,773,780	39,689,016	26,083,946	358,458	38.60
Guernsey	349,379,720	22,012,919	17,953,930	134,086	51.39	Shelby	650,432,190	36,337,341	26,701,992	829,145	41.05
Hamilton	14,308,353,980	1,247,229,798	830,410,498	28,455,395	58.04	Stark	5,236,703,730	379,011,049	235,171,245	1,186,049	44.91
Hancock	1,068,450,860	60,187,910	42,756,143	780,122	40.02	Summit	8,842,249,650	705,206,960	467,904,514	18,479,230	52.92
Hardin	318,229,110	17,339,443	12,408,748	683,447	38.99	Trumbull	2,577,091,650	174,225,312	123,956,055	1,421,702	48.10
Harrison	150,067,000	8,801,123	5,943,566	30,688	39.61	Tuscarawas	1,096,243,890	68,334,046	45,885,552	113,108	41.86
Henry	376,277,550	24,536,164	18,014,335	801,726	47.88	Union	651,448,630	41,998,151	33,340,422	177,523	51.18
Highland	440,904,680	20,595,627	16,438,393	565,803	37.28	Van Wert	347,759,260	21,995,525	15,712,889	803,969	45.18
Hocking	280,860,440	16,054,036	12,240,481	26,163	43.58	Vinton	98,720,910	4,195,347	3,899,269	0	39.50
Holmes	459,598,350	25,502,716	20,858,064	389	45.38	Warren	3,173,110,140	224,286,231	126,155,287	3,750,408	39.76
Huron	747,859,870	44,895,296	28,956,863	259,946	38.72	Washington	642,827,370	34,632,137	25,985,760	68,643	40.42
Jackson	272,925,500	12,947,791	11,353,861	5,402	41.60	Wayne	1,404,922,270	99,555,221	68,109,943	326,487	48.48
Jefferson	707,317,410	39,985,510	28,443,817	291,479	40.21	Williams	513,015,460	33,682,834	19,537,731	559,521	38.08
Knox	693,234,060	43,699,698	32,148,121	861,197	46.37	Wood	1,927,919,430	145,095,248	90,788,601	4,167,586	47.09
Lake	4,405,251,240	374,362,669	218,501,087	6,261,599	49.60	Wyandot	256,286,610	13,380,697	8,955,457	65,193	34.94
Lawrence	477,539,060	17,532,834	15,861,676	227,004	33.22						
Licking	2,233,877,580	137,160,998	98,021,794	1,644,644	43.88	Total	\$167,857,657,350	\$13,375,541,582	\$8,697,809,112	\$213,169,881	51.82

^(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 63
Taxes Charged on Real Property and Property Tax Relief (a),
By County, Calendar Year 2000^(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	\$9,828,515	\$985,574	\$41,576	\$193,694	\$8,607,671	Logan	\$27,757,750	\$2,772,556	\$183,002	\$176,032	\$24,626,159
Allen	52,009,067	5,192,150	729,696	306,112	45,781,109	Lorain	203,593,264	20,332,778	3,175,693	1,410,937	178,673,857
Ashland	25,115,492	2,505,372	365,533	224,899	22,019,689	Lucas	349,122,888	34,789,398	5,134,455	2,953,359	306,245,676
Ashtabula	56,717,059	5,703,510	737,613	785,348	49,490,589	Madison	21,601,589	2,157,809	320,733	150,789	18,972,258
Athens	27,329,997	2,726,571	282,602	471,435	23,849,389	Mahoning	156,769,926	15,570,575	2,369,005	2,303,205	136,527,142
Auglaize	24,856,364	2,482,663	356,395	132,991	21,884,315	Marion	33,160,329	3,330,836	440,864	420,217	28,968,412
Belmont	29,353,392	2,924,549	384,831	657,078	25,386,934	Medina	138,269,318	13,875,476	2,405,192	706,246	121,282,403
Brown	16,267,281	1,630,133	157,531	212,666	14,266,951	Meigs	7,036,359	704,972	57,857	171,437	6,102,092
Butler	228,126,272	23,743,674	3,092,952	1,136,394	200,153,252	Mercer	24,049,644	2,397,669	304,537	138,874	21,208,564
Carroll	12,230,467	1,224,876	150,406	174,064	10,681,122	Miami	62,260,809	6,233,965	849,246	478,728	54,698,871
Champaign	19,906,757	2,000,180	130,081	180,205	17,596,291	Monroe	4,898,388	491,480	43,516	123,318	4,240,074
Clark	81,886,796	8,190,604	1,129,799	858,472	71,707,920	Montgomery	447,960,010	44,701,659	6,530,446	3,340,872	393,387,033
Clermont	124,884,918	12,572,348	1,635,659	617,298	110,059,613	Morgan	5,164,468	515,121	43,493	103,113	4,502,741
Clinton	23,608,223	2,366,280	214,110	121,199	20,906,634	Morrow	16,395,004	1,635,586	206,731	154,347	14,398,340
Columbiana	46,840,501	4,676,850	578,820	845,641	40,739,190	Muskingum	40,342,655	4,039,199	561,477	623,355	35,118,623
Coshocton	16,143,082	1,582,089	180,993	183,459	14,196,542	Noble	4,448,962	445,495	44,994	103,819	3,854,654
Crawford	21,447,608	2,143,575	229,469	391,159	18,683,405	Ottawa	37,455,868	3,847,666	196,231	230,953	33,181,017
Cuyahoga	1,517,000,896	148,011,606	23,699,107	12,616,227	1,332,673,957	Paulding	9,724,370	973,372	120,630	102,435	8,527,933
Darke	25,753,315	2,565,609	286,265	241,508	22,659,933	Perry	12,212,598	1,224,167	182,959	315,591	10,489,882
Defiance	20,087,135	2,009,671	307,414	152,527	17,617,524	Pickaway	26,417,528	2,640,092	355,304	166,202	23,255,929
Delaware	143,561,903	14,337,437	2,339,861	172,458	126,712,147	Pike	8,835,186	881,571	103,691	220,496	7,629,428
Erie	64,913,949	6,477,669	974,086	512,527	56,949,668	Portage	104,671,939	10,444,129	1,117,176	644,382	92,466,252
Fairfield	78,635,620	7,921,873	1,091,297	560,573	69,061,877	Preble	20,370,997	2,036,489	299,928	213,128	17,821,453
Fayette	16,017,367	1,628,708	201,805	156,096	14,030,756	Putnam	16,341,668	1,664,123	261,866	109,004	14,306,675
Franklin	1,088,666,599	109,878,904	13,446,616	3,822,712	961,518,367	Richland	76,253,455	7,615,246	1,071,871	959,464	66,606,874
Fulton	27,413,724	2,744,344	419,513	185,176	24,064,691	Ross	26,421,008	2,645,306	308,683	411,911	23,055,107
Gallia	9,619,747	959,735	86,268	192,535	8,381,209	Sandusky	30,223,908	3,002,099	457,893	284,667	26,479,249
Geauga	106,729,436	10,669,269	1,773,032	415,808	93,871,327	Scioto	23,485,749	2,347,774	318,954	795,773	20,023,247
Greene	119,111,952	11,915,379	1,665,587	411,963	105,119,024	Seneca	26,083,946	2,597,809	308,491	259,411	22,918,236
Guernsey	17,953,930	1,794,191	201,815	312,600	15,645,323	Shelby	26,701,992	2,668,660	259,272	181,396	23,592,663
Hamilton	830,410,498	84,382,529	11,230,594	3,455,754	731,341,621	Stark	235,171,245	23,472,866	3,483,304	1,812,796	206,402,279
Hancock	42,756,143	4,423,138	617,746	206,648	37,508,611	Summit	467,904,514	46,194,727	6,289,679	4,076,525	411,343,583
Hardin	12,408,748	1,242,606	147,883	137,325	10,880,934	Trumbull	123,956,055	12,389,903	1,665,643	1,760,463	108,140,046
Harrison	5,943,566	624,205	59,899	165,775	5,093,686	Tuscarawas	45,885,552	4,597,786	522,463	660,811	40,104,493
Henry	18,014,335	1,803,964	225,069	139,391	15,845,911	Union	33,340,422	3,339,993	366,796	158,186	29,475,448
Highland	16,438,393	1,639,981	118,475	231,183	14,448,754	Van Wert	15,712,889	1,572,551	197,313	173,283	13,769,742
Hocking	12,240,481	1,223,990	163,399	157,289	10,695,803	Vinton	3,899,269	389,734	40,253	111,466	3,357,816
Holmes	20,858,064	2,092,182	169,028	96,039	18,500,815	Warren	126,155,287	12,699,129	2,052,968	458,574	110,944,617
Huron	28,956,863	2,870,149	425,896	284,722	25,376,096	Washington	25,985,760	2,594,127	320,460	33,904	23,037,270
Jackson	11,353,861	1,133,846	64,146	311,815	9,844,054	Wayne	68,109,943	6,818,344	878,062	434,947	59,978,590
Jefferson	28,443,817	2,834,985	375,982	663,542	24,569,308	Williams	19,537,731	1,949,415	272,285	185,840	17,130,191
Knox	32,148,121	3,229,105	334,144	272,403	28,312,468	Wood	90,788,601	9,070,197	1,194,064	392,078	80,132,263
Lake	218,501,087	21,760,376	2,967,600	1,257,391	192,515,719	Wyandot	8,955,457	898,230	88,208	88,565	7,880,454
Lawrence	15,861,676	1,585,016	208,144	597,047	13,471,469						
Licking	98,021,794	9,824,018	1,515,190	405,751	86,276,834						
						Total	\$8,697,809,112	\$868,805,567	\$120,919,615	\$64,227,798	\$7,643,856,133

(a) Estimated data from first half settlements on February 2001; 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 2000 and collected or reimbursed in calendar year 2001.

(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 64
Assessed Valuation of Exempt Real Property in Ohio,
by Selected Ownership Classifications,
Calendar Years 1996 - 2000
(in millions of dollars)

Property Under Public Ownership	1996	1997	1998	1999	2000
Boards of Education	\$3,489.7	\$3,618.1	\$3,740.5	\$3,943.1	\$4,229.0
Municipalities	3,031.0	3,301.2	3,311.1	3,443.3	3,838.1
State	2,382.1	2,564.9	2,256.3	2,634.1	2,736.3
Counties	1,351.3	1,441.5	1,519.7	1,604.0	1,672.2
United States	1,287.1	1,288.8	1,298.3	1,376.4	1,409.9
Park Districts	343.4	346.8	358.5	373.1	384.8
Townships	<u>165.1</u>	<u>166.9</u>	<u>161.6</u>	<u>183.2</u>	<u>192.2</u>
Total	\$12,049.7	\$12,728.2	\$12,646.0	\$13,557.2	\$14,462.5
Property Under Private Ownership	1996	1997	1998	1999	2000
Tax Abatements	\$2,402.3	\$2,660.4	\$2,864.4	\$3,333.0	\$3,905.4
Charities	2,531.3	2,650.7	2,588.2	2,765.9	2,974.5
Churches	2,417.5	2,482.8	2,538.1	2,744.6	2,925.2
School and Colleges	1,599.5	1,563.2	1,992.4	1,921.5	2,052.4
Cemeteries	<u>193.9</u>	<u>189.6</u>	<u>194.1</u>	<u>204.0</u>	<u>219.3</u>
Total	<u>\$9,144.5</u>	<u>\$9,546.7</u>	<u>\$10,177.2</u>	<u>\$10,969.0</u>	<u>\$12,076.8</u>
Grand Total*	\$21,617.0	\$22,700.8	\$23,296.7	\$24,972.8	\$27,145.2

* 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 65
Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Calendar Year 2000

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	\$244,631,430	\$33,986,910	12.20%	Logan	\$600,341,890	\$110,879,620	15.59%
Allen	1,191,051,290	194,211,250	14.02	Lorain	4,334,621,860	618,514,810	12.49
Ashland	608,732,230	78,094,610	11.37	Lucas	6,389,730,790	1,001,418,700	13.55
Ashtabula	1,130,431,130	128,680,300	10.22	Madison	502,043,270	80,535,480	13.82
Athens	502,226,890	240,761,000	32.40	Mahoning	3,100,193,980	379,954,370	10.92
Auglaize	603,125,480	82,876,800	12.08	Marion	691,223,560	97,107,610	12.32
Belmont	704,404,910	121,745,790	14.74	Medina	2,680,498,780	223,368,320	7.69
Brown	428,474,000	38,987,440	8.34	Meigs	172,787,160	17,160,200	9.03
Butler	4,990,028,970	829,429,110	14.25	Mercer	586,785,910	72,052,125	10.94
Carroll	323,769,020	22,746,130	6.56	Miami	1,476,046,970	210,688,180	12.49
Champaign	463,512,180	42,410,320	8.38	Monroe	139,746,770	17,092,970	10.90
Clark	1,588,844,060	228,323,420	12.56	Montgomery	7,471,890,920	1,325,882,780	15.07
Clermont	2,636,425,820	267,642,270	9.22	Morgan	146,449,330	15,153,980	9.38
Clinton	551,500,810	91,249,420	14.20	Morrow	387,132,190	30,964,350	7.41
Columbiana	1,065,220,410	150,614,690	12.39	Muskingum	1,008,288,560	169,684,020	14.40
Coshocton	401,114,540	41,772,920	9.43	Noble	114,857,170	30,692,910	21.09
Crawford	495,248,840	34,289,310	6.48	Ottawa	1,041,903,550	83,847,050	7.45
Cuyahoga	24,341,910,770	4,308,325,540	15.04	Paulding	210,344,780	24,561,580	10.46
Darke	715,758,840	66,682,170	8.52	Perry	273,474,710	35,704,490	11.55
Defiance	472,657,080	55,782,410	10.56	Pickaway	647,158,140	117,572,740	15.37
Delaware	3,018,120,670	321,240,320	9.62	Pike	198,737,720	270,658,580	57.66
Erie	1,361,699,750	143,001,920	9.50	Portage	2,230,047,000	551,913,360	19.84
Fairfield	1,829,849,530	162,768,190	8.17	Preble	539,290,760	48,503,800	8.25
Fayette	385,903,810	45,425,180	10.53	Putnam	433,812,350	71,765,840	14.19
Franklin	18,205,010,090	3,795,371,450	17.25	Richland	1,519,985,170	240,584,860	13.67
Fulton	581,594,910	130,675,120	18.35	Ross	693,945,740	127,440,000	15.52
Gallia	304,174,700	75,916,910	19.97	Sandusky	788,934,270	138,514,860	14.94
Geauga	2,069,829,620	155,596,620	6.99	Scioto	541,634,010	190,103,620	25.98
Greene	2,335,866,880	657,383,500	21.96	Seneca	675,773,780	96,635,970	12.51
Guernsey	349,379,720	87,683,600	20.06	Shelby	650,432,190	97,676,750	13.06
Hamilton	14,308,353,980	2,698,543,900	15.87	Stark	5,236,703,730	759,256,150	12.66
Hancock	1,068,450,860	147,297,500	12.12	Summit	8,842,249,650	1,186,875,440	11.83
Hardin	318,229,110	47,007,030	12.87	Trumbull	2,577,091,650	322,864,930	11.13
Harrison	150,067,000	22,080,970	12.83	Tuscarawas	1,096,243,890	128,528,070	10.49
Henry	376,277,550	48,070,060	11.33	Union	651,448,630	71,142,910	9.85
Highland	440,904,680	47,540,510	9.73	Van Wert	347,759,260	42,429,390	10.87
Hocking	280,860,440	42,723,380	13.20	Vinton	98,720,910	13,928,980	12.36
Holmes	459,598,350	29,950,190	6.12	Warren	3,173,110,140	490,830,960	13.40
Huron	747,859,870	82,642,380	9.95	Washington	642,827,370	106,217,160	14.18
Jackson	272,925,500	34,718,960	11.29	Wayne	1,404,922,270	239,534,980	14.57
Jefferson	707,317,410	113,597,590	13.84	Williams	513,015,460	78,675,780	13.30
Knox	693,234,060	91,639,600	11.68	Wood	1,927,919,430	419,907,030	17.88
Lake	4,405,251,240	392,140,790	8.17	Wyandot	<u>256,286,610</u>	<u>20,353,150</u>	7.36
Lawrence	477,539,060	84,147,990	14.98				
Licking	2,233,877,580	252,294,140	10.15	Total	\$167,857,657,350	\$27,145,248,465	13.92%

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

Table 66
Number of Homestead Exemptions Granted, Average Reduction in Taxable Value, and Total Amount of Reduction in Taxes, by County, Tax Year 1999

County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*	County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*
Adams	1,034	\$3,819	\$203,025	Logan	781	\$3,567	\$181,162
Allen	1,573	3,736	327,270	Lorain	5,147	3,779	1,466,720
Ashland	949	3,813	233,977	Lucas	9,769	3,614	2,953,507
Ashtabula	2,929	3,772	774,212	Madison	610	4,162	161,630
Athens	1,720	3,822	484,511	Mahoning	8,388	3,814	2,386,554
Auglaize	784	3,459	148,380	Marion	1,704	3,816	432,663
Belmont	3,075	3,736	689,498	Medina	2,037	3,681	665,852
Brown	1,133	3,714	212,918	Meigs	1,127	3,340	175,686
Butler	5,159	3,998	1,231,105	Mercer	791	3,767	150,211
Carroll	861	3,862	175,927	Miami	2,047	3,805	501,723
Champaign	774	3,881	181,627	Monroe	717	3,724	125,969
Clark	3,129	3,987	864,456	Montgomery	10,114	3,914	3,648,495
Clermont	2,319	3,895	652,005	Morgan	NA	NA	101,480
Clinton	599	3,832	129,518	Morrow	681	3,818	162,329
Columbiana	3,763	3,921	894,594	Muskingum	2,498	4,100	643,124
Coshocton	842	3,562	250,540	Noble	599	3,702	110,655
Crawford	1,428	3,927	402,106	Ottawa	874	3,884	228,262
Cuyahoga	35,276	3,785	13,014,147	Paulding	437	3,870	100,844
Darke	1,243	3,922	254,629	Perry	1,367	3,938	327,445
Defiance	751	3,738	161,530	Pickaway	758	3,913	173,892
Delaware	632	3,817	177,347	Pike	998	3,805	217,836
Erie	1,734	3,889	545,883	Portage	2,119	3,634	667,585
Fairfield	2,108	3,950	589,748	Preble	1,071	3,874	223,673
Fayette	671	3,934	159,730	Putnam	625	3,652	115,404
Franklin	11,457	3,932	3,983,568	Richland	3,272	4,013	1,006,916
Fulton	686	3,903	190,676	Ross	2,141	3,749	433,954
Gallia	1,373	3,751	196,760	Sandusky	1,370	3,805	290,272
Geauga	1,300	3,606	415,189	Scioto	3,658	3,998	837,669
Greene	1,649	3,789	429,618	Seneca	1,143	3,911	269,381
Guernsey	1,405	3,540	318,302	Shelby	958	3,596	186,592
Hamilton	9,601	3,911	3,767,269	Stark	7,348	3,694	1,918,245
Hancock	978	3,754	216,232	Summit	13,727	3,994	4,242,429
Hardin	675	4,013	147,739	Trumbull	6,438	3,968	1,756,134
Harrison	718	3,823	170,145	Tuscarawas	2,839	3,953	696,999
Henry	651	3,651	154,756	Union	NA	NA	159,866
Highland	1,326	3,749	230,045	Van Wert	696	4,010	178,462
Hocking	752	3,750	164,836	Vinton	672	3,822	111,182
Holmes	440	3,780	101,068	Warren	1,748	3,695	446,172
Huron	1,535	3,197	297,069	Washington	1,825	3,623	340,477
Jackson	1,521	4,228	252,710	Wayne	1,806	4,732	471,176
Jefferson	3,198	3,740	676,524	Williams	694	3,745	174,914
Knox	1,139	4,380	272,695	Wood	1,447	3,764	391,062
Lake	4,123	3,719	1,337,008	Wyandot	483	4,052	95,097
Lawrence	3,870	4,188	601,540				
Licking	1,938	3,878	420,467	Total	232,345	\$3,843	\$67,032,599

* 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.