

Real Property

In tax year 2002, the assessed valuation of real property was nearly \$186.8 billion, an increase of approximately 7.4 percent over the 2001 amount. Taxes on these values are distributed by county auditors to the local taxing authorities during calendar year 2003. Net taxes charged after the application of the reductions required by R.C. 319.301 were more than \$9.8 billion for tax year 2002, an increase of 6.5 percent over 2001. This figure is before deductions of the tax rollback of 10 percent on all real property, as well as the homestead exemption and the 2.5 percent rollback for owner-occupied dwellings.

The state reimburses local governments for the full amount of the 2.5 and 10 percent rollbacks, as well as for the homestead exemption. The estimated amount of relief for calendar year 2002 (reimbursed in 2003) was approximately \$985.6 million for the 10 percent reduction, almost \$63.7 million for the homestead exemption, and roughly \$137.8 million for the 2.5 percent reduction. These figures do not include those taxpayers that filed late for the homestead and 2.5 percent reductions.

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 (assessed) value of land and improvements. The taxable value is 35 percent of true (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 the taxing jurisdiction. The total tax rate includes all levies enacted by a legislative authority or approved by the voters for all taxing jurisdictions in which the property is located (e.g., county, township, municipality, and school district). In 2002, the statewide average "gross" millage rate was 81.09 mills on all real property; and the statewide average "effective" millage rate was 52.52 mills. The difference between the gross and effective rate is due to the tax reduction factors, which generally prevent increases in voted taxes when the valuation of existing real property is increased (see **Credits**).

The Ohio Constitution prohibits governmental units from levying property taxes that in the aggregate exceed 1 percent of true value, unless the voters approve them. This is known in state law as the 10-mill limitation on nonvoted or "inside" millage. The inside mills are levied on taxable value or 35 percent of true value, creating a statutory limit of 35

percent, or nearly three times as strict as the 1 percent constitutional limitation.

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

The Ohio 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 the current use treatment is made –
 - a) 10 acres or more must be devoted to commercial agricultural use; or
 - b) Under 10 acres must be devoted to commercial 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 under the rules of the 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 Rollbacks:** 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 that is occupied by the homeowner. The state reimburses local governments for the cost of these tax credits.
- 2. Tax Reduction Factors:** For purposes of the tax reduction factors, real property is divided into two classes: Class I for residential and agricultural property, and Class II for 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 the 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:

- a) 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;
- b) 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 school districts are adjusted to yield a minimum of two effective mills on each class of real property.

These factors are applied to the taxes levied on real estate and public utility real property. The result of these calculations yielded net taxes of approximately \$8.6 billion in tax year 2002, as shown in the tax tables in this section.

3. Homestead Exemption: Property tax reductions are granted to qualified low-income homeowners who are at least 65 years of age or are permanently and totally disabled, or to surviving spouses at least 59 years of age if the deceased spouse 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 (for tax year 2003):

| Total Income of Owner and Spouse | Reduce Taxable Value by the Lesser of: |
|---|---|
| \$12,800 or less | \$5,200 or 75% |
| More than \$12,800 but not more than \$18,700 | \$3,200 or 60% |
| More than \$18,700 but not more than \$24,700 | \$1,000 or 25% |
| More than \$24,700 | -0- |

Since tax year 2000, the income brackets have been indexed for inflation. Beginning with tax year 2002, the dollar amount reductions in taxable value have also been indexed annually for inflation.

Total income for homestead exemption purposes 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 U.S. Department of Veterans Affairs 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. Disability benefits that are not included in federal adjusted gross income are excluded from total income. When the applicant who was receiving the homestead exemption because of disability reaches age 65, special rules apply that will exclude most of the retirement income.

Table 7 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 2001. Totals for the state show that 225,893 exemptions were approved for tax year 2001. The average reduction in taxable value was \$3,768 and the total reduction in property taxes was \$65,053,432. Local governments are reimbursed in full for these reductions from the state's General Revenue Fund.

Homestead Exemption Example

The example below illustrates the computation of homestead exemption property tax relief for tax year 2003. For this example, assume that a senior citizen homeowner has the following characteristics:

- a) Total income of \$15,000, consisting of \$5,000 in wages, \$5,000 in Social Security old age and survivors benefits, and \$5,000 in dividends.
- b) A home with a market value of \$50,000 and a taxable value of \$17,500 (taxable value = 35 percent of market value).
- c) A local property tax rate of 50 mills (gross rate before tax reduction factors).

Since the homeowner is in the \$12,800 - \$18,700 income bracket, the reduction in taxable value equals the lesser of \$3,200 or 60 percent of taxable value. Since 60 percent of \$17,500 is \$10,500, the reduction in taxable value used to calculate this exemption is \$3,200. The tax savings equals the \$3,200 reduction in taxable value multiplied by the 50-mill tax rate, or \$160.

Like all other real property taxpayers, the senior citizen homeowner in the example is entitled to a tax reduction factor which is applied against the property tax (assume a 15 percent reduction). Also, the homeowner is granted a 12.5 percent tax reduction (10 percent and 2.5 percent property tax rollbacks), which is reimbursed to the local governments from the state's 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%) | | -131.25 |
| Net taxes levied after tax reduction factor | | |
| Subtract 12.5% rollback (.125 x \$743.75) | = | \$743.75 |
| | | - 92.97 |
| Net taxes before homestead | | |
| Subtract homestead exemption (\$3,200 x 50 mills) | = | \$650.78 |
| | | <u>160.00</u> |
| Net property tax due | | |
| | = | \$490.78 |

SPECIAL PROVISIONS (R.C. 4505.01, 4503.06, 4503.065):

Manufactured Home Tax:

1. 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 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.

2. If a home was situated or had ownership transferred on or after January 1, 2000, and it is not taxed as personal 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 2.5 percent if the home is owner-occupied. A homestead exemption is available for qualifying homeowners (see **Credits**). One-half of the amount of the annual tax is due by March 1 with the balance due by July 31. If the structure is taxable as personal property under R.C. 5709.01, 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.

TAXPAYER:

All real property owners, not specifically exempted, are subject to the real property tax.

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

December 31: At least one-half is due.

June 20: Balance due.

When the 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, in order 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 fee deductions, revenue is distributed to the counties, municipalities, townships, school districts, and various special districts according to the taxable values and total millage levied by each.

OHIO REVISED CODE CITATIONS:

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

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 the county. The auditor 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 on the assessment or valuation of real property. It may increase or decrease an assessment or order a reassessment.

RECENT LEGISLATION:

Am. Sub. H.B. 95, 125th General Assembly (effective June 26, 2003, FY 2004 - 2005 Biennial Budget Bill; note: certain provisions of this bill were not effective until September 26, 2003).

R.C. 325.31 –

This section expands the uses of the real estate assessment fund, which was formerly used only for the determination of real property valuations, to include, at the county auditor's discretion, the costs and expenses incurred by the auditor in administering the real property, personal property, and estate tax laws, in general, and for geographic information systems, mapping programs, and technological advances in those or similar systems or programs. This provision was effective September 26, 2003.

R.C. 3735.66, 3735.67, 3735.671, 5713.07, 5713.08, 5713.081, 5713.082, 5715.27, and Section 168 –

These sections accomplish four major things: (1) They exclude from the Tax Commissioner's jurisdiction the granting of exemptions for, or the hearing of complaints against, a Community Reinvestment Area; (2) The uncodified provision allows the Commissioner to forward to the local housing officer for hearing and determination any such complaint that was filed with the Commissioner before the effective date of this section; (3) These sections provide some local discretion to determine the classification of property in the area; and (4) They also make general technical changes to the exemption laws.

R.C. 5709.61, .62, .63, .632, and .64 –

These sections extend the application of enterprise zones to a city designated as an urban cluster in a rural statistical area. They also extend the time by which a city or county may enter into an enterprise zone agreement until October 15, 2009.

R.C. 5711.33 and 5715.39 –

These sections harmonize the procedures for the remission of late payment penalties on real property and manufactured home taxes with those for personal property taxes. Thus, the initial application for remission will be determined by the county auditor or county board of revision with the Tax Commissioner handling only appeals from the denials by the auditor or board. Moreover, a fifth reason to remit those penalties was created for payments that were late "due to reasonable cause and not willful neglect." The taxpayer has 60 days from the auditor's or board's denial to appeal to the Commissioner.

R.C. 5713.30 –

"Land devoted exclusively to agricultural use" includes land used for conservation practices to abate soil erosion, provided that such conservation practices comprise not more than 25 percent of the land that otherwise qualifies as land devoted exclusively to agricultural use under division (A)(1), (2), or (4) of this section. This provision was

effective September 26, 2003, and will first be effective for tax year 2004.

Section 155 –

This uncodified section allows owners of property that could qualify for tax exemption under R.C. 3314.44, 5709.07, 5709.08, 5709.10, 5709.12, 5709.121, or 5709.14 to file an application for exemption for all years prior to the statutory three-year remission period under permanent law, provided that the taxes for those years are unpaid. Those applications may be filed at any time within 12 months after the effective date of this section.

Sub. S.B. 47, 125th General Assembly (effective June 12, 2003).

R.C. 323.122 –

This section allows members of the National Guard and reserve components of the U.S. Armed Forces to defer payment of property taxes on real property and manufactured and mobile homes that they own until the seventh month after their tour of duty has terminated, when they are called to active duty for any reason.

Am. H.B. 65, 124th General Assembly (effective April 3, 2003).

R.C. 5709.17(B) –

Under this act, the real and tangible personal property of any veterans' organization that qualifies for a federal income tax exemption under section 501(c)(19) or 501(c)(23) of the Internal Revenue Code shall be exempt from taxation, except for real estate held for the production of rental or other income in excess of the designated amount, which is phased-in over an 11-year period from \$7,500 to \$10,000. The exemption begins with tax year 2003.

Am. Sub. H.B. 198, 124th General Assembly, (effective March 31, 2003).

R.C. 319.45, 319.50, 321.31, 323.31, 5719.05, 5721.19, 5721.25, 5721.32, 5721.33, 5722.03, and 5722.04 –

These sections provide that delinquent real and personal property taxes will be distributed among the various taxing districts in proportion to the current tax rates, meaning the tax rates that were levied by the taxing districts in the preceding tax year. However, special assessments and other charges are credited in the order in which they became due, guaranteeing satisfaction of the whole assessment amount when the full delinquency is paid.

R.C. 5705.03 –

This section adds two new requirements to the tax levy certification process: (1) The county auditor must issue the certification to the taxing authority within 10 days after receiving the taxing authority's resolution or ordinance requesting it; and (2) The taxing authority must submit the county auditor's certification along with the resolution or ordinance that the taxing authority certifies to the county board of elections. The board cannot place the levy on the ballot without having a copy of the auditor's certification.

Sub. H.B. 520, 124th General Assembly (effective April 3, 2003).

R.C. 1923.14 and 4503.061 –

These sections allow a sheriff, police officer, constable, bailiff, or manufactured home park operator, or any agent of these persons, to receive a relocation notice from the county auditor without paying the

outstanding section 4503.06 taxes on a manufactured or mobile home, when removing an abandoned home from a manufactured home park for the purpose of sale or destruction.

R.C. 4513.01 –

This section is amended to exclude manufactured and mobile homes from the definition of motor vehicles for purposes of Chapter 4513. Consequently, an owner of private property that is not a manufactured home park can no longer ask the sheriff to remove an abandoned manufactured or mobile home from the owner's property under sections 4513.60 to 4513.65 and store it for future disposition.

R.C. 4503.062 –

This section is amended to require additional information on the manufactured home register.

H.B. 675, 124th General Assembly (effective March 14, 2003).

R.C. 5715.20 –

After the effective date of this act, the board of revision will not be required to automatically send decision notices to the Tax Commissioner. The decision must only be certified to the property owner and to the complainant, if the complainant was not the owner. Moreover, a person's appeal period will commence with the board's mailing of its decision to that person. The Commissioner's appeal period will commence with the last mailing to a person required to be mailed notice of the board's decision.

The Tax Commissioner may order the county auditor to send the board's decisions to the Commissioner "in the manner and for the time period that the commissioner prescribes." However, asking for these decisions will not extend the Commissioner's appeal period, as noted above.

Am. Sub. S.B. 180, 124th General Assembly (effective April 9, 2003).

Section 4 –

This uncodified section of the act allows a "qualifying taxpayer" to file a valuation complaint under certain circumstances for prior years beyond the one-year limitation in R.C. 5715.19. A "qualifying taxpayer" is a person who owns one or more parcels of commercial real property, who filed an original complaint that was dismissed for lack of jurisdiction because of an unauthorized practice of law ruling, and who has not paid in full the taxes, assessments, or other charges due on the valuation of such property for the tax years to which the complaint relates. The complaint authorized by this section must be filed not later than six months after the effective date of this section. A qualifying taxpayer's attorney must file such complaint directly with the Board of Tax Appeals for any tax years to which the original complaint relates and which occur within one sexennial period within the 10 years preceding the effective date of this section.

RECENT SIGNIFICANT COURT DECISIONS:

Cleveland Electric Illuminating Co. v. Lake County Bd. of Revision (2002), 96 Ohio St.3d165.

The Ohio Supreme Court held that before the appeal period in R.C. 5717.01 can begin to run the board of revision must certify its actions to all persons listed in R.C. 5715.20: the property owner, the complainant if other than the property owner, and the Tax Commissioner. Moreover, the 30-day appeal time shall be calculated from the date of

the latest certified mailing required by R.C. 5715.20. Finally, the decision was given prospective effect only. It applies to future cases and to all cases pending at the time of the decision. However, any appeal that has been completed before the date of the decision shall remain final. See also **Recent Legislation** in this chapter for a description of H.B. 675, which amended R.C. 5715.20 after this decision was issued.

Specialty Restaurants Corp. v. Cuyahoga County Bd. of Revision (2002), 96 Ohio St.3d170.

The Ohio Supreme Court expanded its earlier holding in *Elkem Metals Co. v. Washington County Bd. of Revision* (1998), 81 Ohio St.3d 683 (1998), and held that even if a real property valuation complaint is voluntarily withdrawn before the board of revision considers it, that

complaint counts as a complaint filed in a triennium and will, in turn, prevent a second complaint from being filed within that same triennium, unless one of the four statutory exceptions is alleged.

RECENT INFORMATION RELEASES:

Bulletin 11 – “Property Taxation of Manufactured and Mobile Homes,” was revised in December 2002 to reflect the change in the law made by Sub H. B. 390, effective March 4, 2002, that altered the filing deadline on a valuation complaint for a manufactured or mobile home taxed like real property.

**Table 1
Assessed Value of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief,
Tax Years 1998 - 2002**

| | 1998 | 1999 | 2000 | 2001 | 2002 |
|---|-------------------|-------------------|-------------------|-------------------|--------------------|
| Value of Taxable Property | \$142,864,247,090 | \$156,600,957,291 | \$167,857,657,350 | \$173,975,282,762 | \$186,756,854,520 |
| Residential & Agricultural | 107,558,617,730 | 118,606,369,900 | 127,327,060,770 | 132,036,957,842 | 142,544,497,300 |
| Other ^(a) | 35,305,629,360 | 37,994,587,391 | 40,530,596,580 | 41,938,324,920 | 44,212,357,220 |
| Taxes Charged ^(b) | 7,583,342,231 | 8,129,308,305 | 8,697,809,112 | 9,183,387,507 | 9,807,854,075 |
| Residential & Agricultural | 5,495,784,130 | 5,907,475,036 | 6,358,837,177 | 6,719,265,594 | 7,217,105,610 |
| Other ^(a) | 2,087,558,101 | 2,221,833,268 | 2,338,971,935 | 2,464,121,913 | 2,590,748,465 |
| Average Effective Tax Rate ^(c) | 53.08 mills | 51.91 mills | 51.82 mills | 52.79 mills | 52.52 mills |
| Residential & Agricultural | 51.10 mills | 49.81 mills | 49.94 mills | 50.89 mills | 50.63 mills |
| Other ^(a) | 59.13 mills | 58.48 mills | 57.71 mills | 58.76 mills | 58.60 mills |
| 10% Reduction in all Real Property Taxes | \$757,859,701 | \$809,738,048 | \$869,714,189 | \$906,944,834 | \$985,639,639* |
| 2.5% Reduction in Homeowner's Real Property Taxes | 106,746,259 | 112,647,503 | 121,318,800 | 128,186,729 | 137,847,440* |
| Homestead Exemption Reduction ^(d) | <u>63,117,979</u> | <u>66,307,762</u> | <u>65,155,602</u> | <u>63,980,939</u> | <u>63,694,006*</u> |
| Net Taxes Collectible (after 12.5% Reduction & Homestead Exemption) | \$6,655,618,292 | \$7,140,614,992 | \$7,641,620,520 | \$8,084,275,006 | \$8,620,672,990* |

(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 2
Gross and Net Tax Millage Rates on the Two Classes of
Real Property, by County, Tax Year 2002

| 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 | 47.94 | 38.31 | 45.27 | 41.59 | LOGAN | 62.60 | 42.16 | 63.10 | 46.01 |
| ALLEN | 54.18 | 43.93 | 54.09 | 46.75 | LORAIN | 77.93 | 48.79 | 78.11 | 57.23 |
| ASHLAND | 66.90 | 37.89 | 66.47 | 43.19 | LUCAS | 95.25 | 57.80 | 92.63 | 69.03 |
| ASHTABULA | 75.42 | 48.82 | 76.29 | 55.24 | MADISON | 61.87 | 44.80 | 63.53 | 51.24 |
| ATHENS | 80.40 | 51.16 | 85.52 | 57.68 | MAHONING | 77.15 | 52.34 | 78.19 | 58.28 |
| AUGLAIZE | 55.71 | 38.76 | 55.62 | 45.18 | MARION | 66.03 | 44.54 | 67.53 | 50.46 |
| BELMONT | 61.06 | 42.37 | 60.19 | 44.15 | MEDINA | 87.86 | 47.01 | 88.70 | 48.41 |
| BROWN | 48.14 | 37.41 | 49.18 | 41.00 | MEIGS | 46.07 | 38.95 | 48.11 | 43.84 |
| BUTLER | 70.02 | 45.54 | 69.57 | 48.98 | MERCER | 52.32 | 43.45 | 51.34 | 45.49 |
| CARROLL | 53.48 | 38.55 | 54.52 | 29.01 | MIAMI | 65.49 | 40.65 | 65.62 | 44.96 |
| CHAMPAIGN | 61.35 | 41.06 | 67.94 | 47.22 | MONROE | 50.14 | 32.62 | 49.50 | 42.40 |
| CLARK | 69.11 | 47.73 | 69.74 | 54.03 | MONTGOMERY | 91.45 | 57.28 | 89.44 | 66.17 |
| CLERMONT | 79.76 | 46.72 | 77.80 | 49.39 | MORGAN | 50.00 | 35.12 | 51.46 | 40.54 |
| CLINTON | 54.21 | 43.55 | 53.35 | 46.22 | MORROW | 54.41 | 41.22 | 59.18 | 45.98 |
| COLUMBIANA | 58.39 | 42.42 | 59.57 | 46.19 | MUSKINGUM | 65.87 | 42.73 | 67.06 | 46.37 |
| COSHOCTON | 56.83 | 39.13 | 57.63 | 44.87 | NOBLE | 48.31 | 35.47 | 48.00 | 40.50 |
| CRAWFORD | 72.23 | 43.10 | 73.33 | 56.13 | OTTAWA | 65.80 | 35.90 | 62.89 | 39.76 |
| CUYAHOGA | 105.87 | 64.80 | 97.82 | 70.94 | PAULDING | 59.75 | 46.71 | 64.06 | 51.71 |
| DARKE | 49.91 | 36.97 | 52.07 | 40.71 | PERRY | 61.59 | 44.38 | 62.59 | 50.80 |
| DEFIANCE | 58.99 | 43.21 | 60.40 | 46.63 | PICKAWAY | 54.68 | 40.17 | 56.30 | 43.57 |
| DELAWARE | 70.63 | 46.04 | 71.45 | 46.63 | PIKE | 59.96 | 42.39 | 64.13 | 47.50 |
| ERIE | 80.21 | 45.21 | 81.13 | 57.43 | PORTAGE | 88.12 | 48.18 | 88.60 | 53.68 |
| FAIRFIELD | 76.36 | 41.66 | 78.84 | 41.15 | PREBLE | 53.13 | 40.60 | 54.92 | 42.60 |
| FAYETTE | 55.42 | 43.38 | 57.23 | 44.78 | PUTNAM | 50.20 | 40.08 | 48.36 | 43.64 |
| FRANKLIN | 93.81 | 55.31 | 88.17 | 61.61 | RICHLAND | 73.23 | 46.11 | 74.18 | 58.32 |
| FULTON | 72.05 | 47.44 | 70.07 | 50.10 | ROSS | 53.69 | 37.19 | 53.67 | 38.35 |
| GALLIA | 38.73 | 31.10 | 38.35 | 31.80 | SANDUSKY | 56.57 | 40.56 | 53.21 | 42.51 |
| GEAUGA | 94.95 | 50.44 | 94.80 | 56.89 | SCIOTO | 58.51 | 43.58 | 60.55 | 45.18 |
| GREENE | 74.61 | 49.09 | 74.70 | 50.53 | SENECA | 59.68 | 38.06 | 62.48 | 51.08 |
| GUERNSEY | 59.53 | 48.81 | 62.89 | 56.29 | SHELBY | 58.33 | 42.62 | 59.86 | 47.71 |
| HAMILTON | 90.67 | 55.16 | 87.31 | 62.60 | STARK | 74.67 | 46.89 | 73.00 | 51.91 |
| HANCOCK | 56.32 | 37.61 | 57.76 | 47.22 | SUMMIT | 83.37 | 51.72 | 82.19 | 57.47 |
| HARDIN | 53.64 | 38.28 | 52.78 | 39.68 | TRUMBULL | 69.22 | 47.02 | 67.16 | 52.52 |
| HARRISON | 59.08 | 39.48 | 60.22 | 46.00 | TUSCARAWAS | 62.18 | 39.68 | 62.94 | 45.02 |
| HENRY | 67.70 | 48.69 | 67.88 | 61.74 | UNION | 67.66 | 48.95 | 68.44 | 58.97 |
| HIGHLAND | 46.77 | 38.09 | 46.11 | 38.69 | VAN WERT | 65.89 | 45.44 | 68.55 | 60.76 |
| HOCKING | 61.38 | 46.38 | 60.82 | 49.09 | VINTON | 42.44 | 39.60 | 44.16 | 42.74 |
| HOLMES | 54.10 | 44.02 | 54.57 | 46.97 | WARREN | 76.39 | 47.10 | 77.47 | 50.56 |
| HURON | 59.25 | 38.68 | 61.50 | 43.22 | WASHINGTON | 54.52 | 39.42 | 54.71 | 43.41 |
| JACKSON | 46.32 | 41.45 | 48.13 | 44.92 | WAYNE | 70.24 | 44.62 | 75.06 | 53.90 |
| JEFFERSON | 57.32 | 38.81 | 56.48 | 49.42 | WILLIAMS | 69.20 | 41.93 | 70.35 | 48.51 |
| KNOX | 64.08 | 45.69 | 60.19 | 48.86 | WOOD | 78.92 | 49.05 | 79.28 | 53.63 |
| LAKE | 85.91 | 48.97 | 83.21 | 55.20 | WYANDOT | 51.01 | 32.12 | 49.74 | 35.10 |
| LAWRENCE | 36.31 | 32.33 | 35.68 | 32.02 | | | | | |
| LICKING | 61.96 | 42.85 | 58.89 | 45.70 | Statewide Average | 81.09 | 50.63 | 82.07 | 58.60 |

(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 3 - Total Real Property Taxes, Values, and Effective Tax Rates, By County, Tax Year 2002

| 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 | \$306,231,280 | \$14,393,890 | \$12,084,323 | \$17,398 | 39.46 | LOGAN | \$724,863,940 | \$45,436,794 | \$31,039,302 | \$708,265 | 42.82 |
| ALLEN | 1,237,059,570 | 66,992,928 | 55,204,205 | 3,069,153 | 44.63 | LORAIN | 4,615,396,130 | 359,810,644 | 232,312,845 | 2,691,323 | 50.33 |
| ASHLAND | 731,015,940 | 48,858,003 | 28,281,027 | 37,212 | 38.69 | LUCAS | 6,581,218,150 | 622,357,878 | 399,650,306 | 24,846,159 | 60.73 |
| ASHTABULA | 1,381,234,760 | 104,404,374 | 69,143,148 | 2,092,686 | 50.06 | MADISON | 581,464,520 | 36,111,200 | 26,571,601 | 607,916 | 45.70 |
| ATHENS | 619,132,840 | 50,470,052 | 30,452,415 | 3,045,554 | 52.58 | MAHONING | 3,207,540,010 | 248,225,737 | 172,250,064 | 1,632,244 | 53.70 |
| AUGLAIZE | 657,181,820 | 36,598,999 | 26,207,012 | 732,932 | 39.88 | MARION | 805,460,980 | 53,425,407 | 36,825,152 | 962,775 | 45.72 |
| BELMONT | 716,977,650 | 43,600,704 | 30,712,088 | 23,792 | 42.85 | MEDINA | 3,367,373,070 | 296,322,703 | 199,066,037 | 2,189,993 | 47.24 |
| BROWN | 456,303,420 | 22,013,176 | 17,238,948 | 451,490 | 37.78 | MEIGS | 198,680,150 | 9,243,896 | 7,955,204 | 1,087 | 40.04 |
| BUTLER | 6,043,237,390 | 422,531,788 | 280,038,148 | 12,229,503 | 46.34 | MERCER | 608,922,120 | 31,780,321 | 26,621,134 | 397,972 | 43.72 |
| CARROLL | 385,596,110 | 20,668,433 | 14,438,004 | 24,066 | 37.44 | MIAMI | 1,635,372,060 | 107,136,564 | 67,753,909 | 940,624 | 41.43 |
| CHAMPAIGN | 548,033,690 | 34,073,164 | 22,922,592 | 73,425 | 41.83 | MONROE | 152,660,190 | 7,633,927 | 5,295,939 | 19,437 | 34.69 |
| CLARK | 1,820,258,150 | 126,024,023 | 89,100,228 | 321,635 | 48.95 | MONTGOMERY | 8,550,482,230 | 777,655,114 | 508,741,460 | 19,853,100 | 59.50 |
| CLERMONT | 3,136,913,680 | 248,810,555 | 148,439,371 | 2,051,373 | 47.32 | MORGAN | 151,151,810 | 7,997,505 | 5,458,233 | 2,733 | 36.11 |
| CLINTON | 611,614,370 | 33,043,942 | 26,978,718 | 306,721 | 44.11 | MORROW | 443,206,020 | 24,299,930 | 18,453,896 | 154,790 | 41.64 |
| COLUMBIANA | 1,201,380,270 | 70,376,119 | 51,682,984 | 226,047 | 43.02 | MUSKINGUM | 1,048,960,670 | 69,360,346 | 45,647,810 | 581,581 | 43.52 |
| COSHOCOTON | 416,890,610 | 23,571,479 | 16,880,240 | 43,752 | 40.34 | NOBLE | 136,199,010 | 6,574,027 | 4,918,546 | 5,308 | 36.11 |
| CRAWFORD | 507,831,100 | 36,771,162 | 22,959,085 | 125,152 | 45.21 | OTTAWA | 1,081,822,450 | 70,571,338 | 39,649,574 | 2,593,285 | 36.65 |
| CUYAHOGA | 24,739,779,970 | 2,559,530,216 | 1,648,717,487 | 35,963,482 | 66.64 | PAULDING | 232,721,940 | 14,019,253 | 11,001,895 | 446,350 | 47.27 |
| DARKE | 758,594,220 | 38,088,624 | 28,444,732 | 319,804 | 37.50 | PICKAWAY | 715,420,480 | 39,302,010 | 29,123,844 | 159,507 | 40.71 |
| DEFANCE | 521,068,310 | 30,873,950 | 22,845,706 | 805,004 | 43.84 | PIKE ^(c) | 19,177,702 | 1,407,048 | 1,407,048 | 0 | 43.12 |
| DELAWARE | 3,854,030,080 | 272,660,096 | 177,774,418 | 8,839,661 | 46.13 | PORTAGE | 2,400,291,670 | 211,738,198 | 118,301,738 | 1,547,949 | 49.29 |
| ERIE | 1,415,153,080 | 113,786,072 | 67,595,008 | 1,656,641 | 47.77 | PREBLE | 603,905,830 | 32,217,381 | 24,666,374 | 1,363,648 | 40.84 |
| FAIRFIELD | 2,255,291,320 | 173,147,287 | 93,577,071 | 1,051,450 | 41.57 | PUTNAM | 462,140,860 | 23,120,674 | 18,679,890 | 387,049 | 40.42 |
| FAYETTE | 401,513,230 | 22,397,508 | 17,317,427 | 825,765 | 43.66 | RICHLAND | 1,671,184,010 | 122,711,409 | 81,295,845 | 1,707,132 | 48.65 |
| FRANKLIN | 21,248,902,150 | 1,954,294,434 | 1,218,927,150 | 26,672,332 | 57.36 | ROSS | 800,125,230 | 42,958,357 | 29,934,483 | 233,494 | 40.93 |
| FULTON | 680,252,560 | 48,774,859 | 32,595,025 | 1,012,914 | 47.92 | SANDUSKY | 817,771,170 | 45,740,714 | 33,469,489 | 358,046 | 40.93 |
| GALLIA | 2,379,966,380 | 225,934,000 | 121,583,136 | 1,629,275 | 51.09 | SCOTTO | 628,734,650 | 37,049,225 | 27,607,288 | 380,807 | 43.91 |
| GEAUGA | 362,724,000 | 21,840,850 | 18,259,949 | 149,547 | 50.34 | SENECA | 730,020,340 | 43,516,499 | 31,905,043 | 853,734 | 43.70 |
| GREENE | 2,783,678,820 | 207,748,167 | 131,411,072 | 1,861,234 | 49.36 | SHELBY | 5,407,218,740 | 401,771,966 | 259,499,430 | 1,783,311 | 47.98 |
| GUERNSEY | 342,369,170 | 18,320,539 | 13,179,458 | 939,159 | 39.69 | SUMMIT | 10,396,813,550 | 864,004,148 | 551,161,332 | 17,095,925 | 53.01 |
| HAMILTON | 16,088,697,780 | 1,442,987,113 | 922,379,227 | 35,479,304 | 57.33 | TRUMBULL | 2,822,531,650 | 194,229,410 | 135,767,493 | 1,383,434 | 48.10 |
| HANCOCK | 1,168,162,460 | 66,155,997 | 46,364,865 | 631,187 | 40.56 | TUSCARAWAS | 1,232,428,540 | 76,841,428 | 50,354,462 | 145,199 | 40.86 |
| HARDIN | 406,229,380 | 18,320,539 | 13,179,458 | 913,178 | 38.49 | UNION | 812,771,170 | 55,127,545 | 41,520,987 | 212,077 | 51.09 |
| HARRISON | 169,132,380 | 10,024,725 | 6,859,768 | 31,424 | 46.70 | VAN WERT | 367,799,220 | 24,365,424 | 17,473,024 | 904,095 | 47.51 |
| HENRY | 461,777,170 | 21,555,022 | 17,626,280 | 543,157 | 38.17 | VINTON ^(c) | 103,345,500 | 4,406,309 | 4,129,358 | 0 | 39.96 |
| HOCKING | 347,564,260 | 21,309,384 | 16,230,612 | 32,351 | 46.70 | WARREN | 278,328,961 | 173,532,246 | 4,056,857 | 4,056,857 | 47.75 |
| HOLMES | 527,158,140 | 28,560,465 | 20,410,183 | 8,178 | 44.52 | WASHINGTON | 29,413,278 | 40,063,703 | 29,613,278 | 105,344 | 40.33 |
| HURON | 770,423,050 | 45,951,915 | 30,413,778 | 279,977 | 39.48 | WAYNE | 1,641,974,260 | 116,853,859 | 76,194,304 | 632,732 | 46.40 |
| JACKSON | 307,010,790 | 14,348,088 | 10,247,608 | 5,402 | 42.25 | WILLIAMS | 533,223,000 | 37,012,321 | 23,012,384 | 1,071,364 | 43.16 |
| JEFFERSON | 716,134,750 | 40,921,031 | 29,436,956 | 217,411 | 41.11 | WOOD | 2,102,498,400 | 166,106,377 | 105,409,106 | 4,298,396 | 50.14 |
| KNOX | 810,135,870 | 51,498,306 | 37,352,856 | 528,310 | 46.11 | WYANDOT | 306,592,400 | 15,581,464 | 9,982,730 | 71,053 | 32.56 |
| LAKE | 4,588,282,920 | 391,175,941 | 231,645,590 | 6,103,117 | 50.49 | Total | \$186,756,854,520 | \$15,187,278,262 | \$9,807,854,075 | \$248,413,517 | 52.52 |
| LAWRENCE | 532,182,250 | 19,275,903 | 17,181,396 | 60,046 | 32.28 | | | | | | |
| LICKING | 2,695,988,240 | 165,731,604 | 116,748,416 | 1,743,832 | 43.30 | | | | | | |

(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.

(c) Counties which levied no special assessments.

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

Table 4 — Taxes Charged on Real Property, and Property Tax Relief, by County, Tax Year 2002^(a)

| County | Taxes Charged ^(b) | 10% Reduction ^(c) | Homestead Exemption Reduction ^{(c)(d)} | 2.5% Reduction in Taxes of Homeowners ^(e) | Net Taxes Collectible ^(e) | County | Taxes Charged ^(b) | 10% Reduction ^(c) | Homestead Exemption Reduction ^{(c)(d)} | 2.5% Reduction in Taxes of Homeowners ^(e) | Net Taxes Collectible ^(e) |
|--------------|------------------------------|------------------------------|---|--|--------------------------------------|--------------|------------------------------|------------------------------|---|--|--------------------------------------|
| ADAMS | \$12,084,323 | \$1,207,636 | \$192,656 | \$46,326 | \$10,637,705 | LICKING | \$116,748,416 | \$11,717,445 | \$394,619 | \$1,834,577 | \$102,801,775 |
| ALLEN | 55,204,205 | 5,520,449 | 273,095 | 781,513 | 48,629,149 | LOGAN | 31,039,302 | 3,101,845 | 163,732 | 229,962 | 27,543,763 |
| ASHLAND | 28,281,027 | 2,816,403 | 209,925 | 426,323 | 24,828,376 | LORAIN | 232,312,845 | 23,176,879 | 1,383,344 | 3,578,262 | 204,174,360 |
| ASHTABULA | 69,143,148 | 6,899,220 | 826,140 | 861,688 | 60,566,100 | LUCAS | 399,650,306 | 39,687,926 | 3,026,058 | 5,980,259 | 350,956,062 |
| ATHENS | 32,552,415 | 3,249,180 | 458,395 | 348,316 | 28,496,524 | MADISON | 26,571,601 | 2,652,823 | 157,290 | 419,115 | 23,342,373 |
| AUGLAIZE | 26,207,012 | 2,618,543 | 116,453 | 387,063 | 23,084,953 | MAHONING | 172,250,064 | 17,164,015 | 2,259,469 | 2,642,837 | 150,183,743 |
| BELMONT | 30,712,088 | 3,073,511 | 641,544 | 399,338 | 26,597,695 | MARION | 36,825,152 | 3,684,380 | 406,675 | 508,655 | 32,225,442 |
| BROWN | 17,238,948 | 1,728,003 | 199,627 | 172,023 | 15,139,294 | MEDINA | 159,066,037 | 15,923,336 | 710,177 | 2,807,417 | 139,625,107 |
| BUTLER | 280,038,148 | 27,880,514 | 1,121,846 | 3,686,019 | 247,349,752 | MEIGS | 7,955,204 | 795,737 | 178,168 | 67,552 | 6,913,748 |
| CARROLL | 14,438,004 | 1,499,751 | 181,216 | 183,050 | 12,573,987 | MERCER | 26,621,134 | 2,664,096 | 134,468 | 351,486 | 23,471,084 |
| CHAMPAIGN | 22,922,592 | 2,302,531 | 186,074 | 197,176 | 20,236,810 | MIAMI | 67,753,909 | 6,755,288 | 456,623 | 942,075 | 59,599,923 |
| CLARK | 89,100,228 | 8,962,035 | 850,605 | 1,242,287 | 78,045,301 | MONROE | 5,295,939 | 531,657 | 108,699 | 47,633 | 4,607,950 |
| CLERMONT | 148,439,371 | 14,987,337 | 624,985 | 2,119,489 | 130,707,560 | MONTGOMERY | 508,741,460 | 50,785,356 | 3,635,641 | 7,422,571 | 446,897,892 |
| CLINTON | 26,978,718 | 2,705,172 | 113,709 | 285,995 | 23,873,842 | MORGAN | 5,458,233 | 545,576 | 104,769 | 45,055 | 4,762,833 |
| COLUMBIANA | 51,682,984 | 5,177,843 | 831,591 | 655,894 | 45,017,656 | MORROW | 18,453,896 | 1,840,517 | 137,947 | 237,889 | 16,237,543 |
| COSHOCTON | 16,808,240 | 1,678,746 | 180,149 | 179,475 | 14,769,870 | MUSKINGUM | 45,647,810 | 4,565,913 | 645,112 | 610,739 | 39,826,046 |
| CRAWFORD | 22,959,085 | 2,299,848 | 384,304 | 490,161 | 20,025,772 | NOBLE | 4,918,546 | 490,897 | 103,482 | 4,271,218 | 4,607,950 |
| CUYAHOGA | 1,648,717,487 | 165,379,088 | 12,179,558 | 24,515,697 | 1,446,643,144 | OTTAWA | 39,649,574 | 3,956,315 | 212,869 | 210,675 | 35,269,715 |
| DARKE | 28,444,732 | 2,845,656 | 231,551 | 323,735 | 25,043,790 | PAULDING | 11,001,895 | 1,102,340 | 96,772 | 139,702 | 9,663,082 |
| DEFANCE | 22,845,706 | 2,289,637 | 149,641 | 358,151 | 20,048,277 | PERRY | 14,407,048 | 1,449,271 | 297,513 | 222,215 | 12,438,049 |
| DELAWARE | 67,595,008 | 6,758,918 | 483,582 | 991,151 | 59,361,357 | PICKAWAY | 29,123,844 | 2,913,742 | 153,754 | 397,320 | 25,659,028 |
| FAIRFIELD | 93,757,071 | 9,427,078 | 539,107 | 1,267,781 | 82,523,105 | PIKE | 9,516,725 | 943,683 | 220,435 | 117,537 | 8,235,071 |
| FAYETTE | 17,531,309 | 1,785,474 | 146,839 | 215,377 | 15,383,618 | PORTAGE | 118,301,738 | 11,813,179 | 644,931 | 1,368,348 | 104,475,280 |
| FRANKLIN | 1,218,927,150 | 123,571,735 | 3,736,132 | 15,779,240 | 1,075,840,043 | PREBLE | 24,666,374 | 2,465,684 | 215,339 | 384,240 | 21,601,111 |
| FULTON | 32,595,025 | 3,263,367 | 188,001 | 509,950 | 28,633,707 | ROSS | 81,295,845 | 8,142,162 | 891,604 | 1,164,583 | 71,097,495 |
| GALLIA | 10,512,553 | 1,050,949 | 188,950 | 95,005 | 9,177,649 | ROSS | 29,934,483 | 3,005,002 | 404,148 | 356,213 | 26,169,119 |
| GEAUGA | 121,583,136 | 12,148,425 | 402,788 | 2,001,111 | 107,030,812 | SANDUSKY | 33,469,489 | 3,329,031 | 267,443 | 510,419 | 29,362,596 |
| GREENE | 137,411,072 | 13,728,448 | 402,505 | 1,982,722 | 121,297,396 | SCIO TO | 27,607,288 | 2,748,564 | 843,689 | 385,638 | 23,629,398 |
| GUERNSEY | 18,259,949 | 1,829,267 | 288,425 | 203,850 | 15,938,407 | SENECA | 29,128,091 | 2,903,056 | 256,048 | 367,683 | 25,601,305 |
| HAMILTON | 94,861,845 | 9,486,185 | 3,177,075 | 13,141,099 | 81,199,208 | SHELBY | 31,905,043 | 3,186,858 | 175,061 | 338,064 | 28,205,059 |
| HANCOCK | 46,364,865 | 4,792,614 | 199,610 | 665,554 | 40,707,083 | STARK | 259,459,430 | 25,907,040 | 1,862,276 | 3,908,350 | 227,781,765 |
| HARDIN | 13,179,458 | 1,320,065 | 124,988 | 166,242 | 11,568,253 | STARK | 551,161,332 | 54,610,563 | 4,221,126 | 7,398,784 | 484,930,859 |
| HARRISON | 6,859,768 | 684,333 | 166,474 | 68,951 | 5,940,010 | SUMMIT | 135,767,493 | 13,571,335 | 1,799,650 | 1,830,489 | 118,566,019 |
| HIGHLAND | 20,390,032 | 2,038,242 | 138,839 | 267,978 | 17,944,972 | TUSCARAWAS | 50,354,462 | 5,033,119 | 630,643 | 589,191 | 44,101,508 |
| HENRY | 17,626,280 | 1,752,955 | 231,243 | 138,421 | 15,503,661 | UNION | 41,520,987 | 4,147,395 | 150,532 | 473,985 | 36,749,075 |
| HOCKING | 16,230,612 | 1,638,194 | 178,557 | 222,079 | 14,191,782 | VAN WERT | 17,473,024 | 1,751,968 | 174,691 | 239,568 | 15,306,796 |
| HOLMES | 23,470,183 | 2,342,611 | 83,045 | 201,035 | 20,843,492 | VINTON | 4,123,358 | 412,527 | 115,669 | 42,268 | 3,558,894 |
| HURON | 30,413,778 | 3,037,961 | 260,727 | 454,736 | 26,660,354 | WARREN | 173,532,246 | 17,430,013 | 436,672 | 2,870,375 | 152,795,185 |
| JACKSON | 12,970,608 | 1,294,326 | 300,758 | 74,886 | 11,300,638 | WASHINGTON | 29,613,278 | 2,948,319 | 324,520 | 360,276 | 25,980,163 |
| JEFFERSON | 29,436,936 | 2,938,741 | 665,762 | 389,146 | 25,443,307 | WAYNE | 76,194,304 | 7,549,336 | 423,331 | 1,008,714 | 67,212,923 |
| KNOX | 37,352,856 | 3,733,901 | 274,506 | 434,882 | 32,859,566 | WILLIAMS | 23,012,384 | 2,299,882 | 191,128 | 329,592 | 20,191,782 |
| LAKE | 231,645,590 | 23,132,165 | 1,193,886 | 3,247,153 | 204,082,386 | WOOD | 105,409,106 | 10,591,750 | 388,534 | 1,419,379 | 93,009,443 |
| LAWRENCE | 17,181,396 | 1,717,379 | 585,430 | 226,548 | 14,652,039 | WYANDOT | 9,982,730 | 1,000,027 | 87,818 | 104,151 | 8,790,733 |
| Total | \$9,807,854,075 | \$985,639,639 | \$63,694,006 | \$137,847,440 | \$8,620,672,990 | Total | \$9,807,854,075 | \$985,639,639 | \$63,694,006 | \$137,847,440 | \$8,620,672,990 |

(a) Taxes charged in tax year 2002 and collected or reimbursed in tax year 2003.
 (b) Net taxes charged after application of percentage reductions required by R.C. 319.301.
 (c) Estimated figures.
 (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 5
Assessed Valuation of Exempt Real Property,
by Ownership Classifications,
Tax Years 1997-2002
(figures in millions)**

| Property Under Public Ownership | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Boards of Education | \$3,618.1 | \$3,740.5 | \$3,943.1 | \$4,229.0 | \$4,361.8 | \$4,701.3 |
| Municipalities | 3,301.2 | 3,311.1 | 3,443.3 | 3,838.1 | 3,981.9 | 4,218.9 |
| State | 2,564.9 | 2,256.3 | 2,634.1 | 2,736.3 | 2,760.3 | 2,781.8 |
| Counties | 1,441.5 | 1,519.7 | 1,604.0 | 1,672.2 | 1,860.8 | 1,977.2 |
| United States | 1,288.8 | 1,298.3 | 1,376.4 | 1,409.9 | 1,425.8 | 1,259.7 |
| Park Districts | 346.8 | 358.5 | 373.1 | 384.8 | 406.8 | 470.3 |
| Townships | <u>166.9</u> | <u>161.6</u> | <u>183.2</u> | <u>192.2</u> | <u>204.3</u> | <u>251.7</u> |
| Total | \$12,728.2 | \$12,646.0 | \$13,557.2 | \$14,462.5 | \$15,001.8 | \$15,661.0 |
| Property Under Private Ownership | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
| Tax Abatements | \$2,660.4 | \$2,864.4 | \$3,333.0 | \$3,905.4 | \$4,364.8 | \$5,169.9 |
| Charities | 2,650.7 | 2,588.2 | 2,765.9 | 2,974.5 | 3,102.5 | 3,435.3 |
| Churches | 2,482.8 | 2,538.1 | 2,744.6 | 2,925.2 | 3,008.3 | 3,215.7 |
| Schools and Colleges | 1,563.2 | 1,992.4 | 1,921.5 | 2,052.4 | 2,136.4 | 2,549.0 |
| Cemeteries | <u>189.6</u> | <u>194.1</u> | <u>204.0</u> | <u>219.3</u> | <u>213.6</u> | <u>208.6</u> |
| Total | \$9,546.7 | \$10,177.2 | \$10,969 | \$12,076.8 | \$12,825.7 | \$14,578.5 |
| Grand Total* | \$22,700.8 | \$23,296.7 | \$24,972.8 | \$27,145.2 | \$28,431.7 | \$30,884.3 |

* Includes other tax-exempt organizations (e.g., 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 Department of Taxation.



Table 6
Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation,
By County, Tax Year 2002

| County | Assessed Value of Taxable Real Property | Assessed Value of Exempt Real Property | Percent of Tax Base Exempt from Taxation | County | Assessed Value of Taxable Real Property | Assessed Value of Exempt Real Property | Percent of Tax Base Exempt from Taxation |
|------------|---|--|--|------------------|---|--|--|
| ADAMS | \$306,231,280 | \$37,834,650 | 11.00% | LOGAN | \$724,863,940 | \$101,293,280 | 12.26% |
| ALLEN | 1,237,059,570 | 203,024,890 | 14.10 | LORAIN | 4,615,396,130 | 638,559,170 | 12.15 |
| ASHLAND | 731,015,940 | 116,797,750 | 13.78 | LUCAS | 6,581,218,150 | 1,092,551,110 | 14.24 |
| ASHTABULA | 1,381,234,760 | 164,841,240 | 10.66 | MADISON | 581,464,520 | 109,593,760 | 15.86 |
| ATHENS | 619,132,840 | 265,864,050 | 30.04 | MAHONING | 3,207,540,010 | 394,848,820 | 10.96 |
| AUGLAIZE | 657,181,820 | 86,104,040 | 11.58 | MARION | 805,460,980 | 113,557,200 | 12.36 |
| BELMONT | 716,797,650 | 132,691,090 | 15.62 | MEDINA | 3,367,373,070 | 303,675,710 | 8.27 |
| BROWN | 456,303,420 | 46,138,570 | 9.18 | MEIGS | 198,680,150 | 18,656,950 | 8.58 |
| BUTLER | 6,043,237,390 | 978,772,510 | 13.94 | MERCER | 608,922,120 | 82,902,000 | 11.98 |
| CARROLL | 385,596,110 | 27,210,410 | 6.59 | MIAMI | 1,635,372,060 | 242,949,500 | 12.93 |
| CHAMPAIGN | 548,033,690 | 53,291,620 | 8.86 | MONROE | 152,660,190 | 18,661,650 | 10.89 |
| CLARK | 1,820,258,150 | 229,650,210 | 11.20 | MONTGOMERY | 8,550,482,230 | 1,522,280,540 | 15.11 |
| CLERMONT | 3,136,913,680 | 330,700,900 | 9.54 | MORGAN | 151,151,810 | 16,148,730 | 9.65 |
| CLINTON | 611,614,370 | 95,341,830 | 13.49 | MORROW | 443,206,020 | 33,224,860 | 6.97 |
| COLUMBIANA | 1,201,380,270 | 164,658,790 | 12.05 | MUSKINGUM | 1,048,960,670 | 200,554,990 | 16.05 |
| COSHOCTON | 416,690,610 | 43,435,180 | 9.44 | NOBLE | 136,199,010 | 33,717,330 | 19.84 |
| CRAWFORD | 507,831,100 | 39,540,830 | 7.22 | OTTAWA | 1,081,822,450 | 89,534,010 | 7.64 |
| CUYAHOGA | 24,739,779,970 | 4,822,683,250 | 16.31 | PAULDING | 232,721,940 | 26,086,000 | 10.08 |
| DARKE | 758,594,220 | 75,160,910 | 9.01 | PERRY | 319,592,480 | 48,312,980 | 13.13 |
| DEFIANCE | 521,068,310 | 66,488,020 | 11.32 | PICKAWAY | 715,420,480 | 131,205,740 | 15.50 |
| DELAWARE | 3,854,030,080 | 627,917,840 | 14.01 | PIKE | 220,701,040 | 55,259,310 | 20.02 |
| ERIE | 1,415,153,080 | 156,784,320 | 9.97 | PORTAGE | 2,400,291,670 | 571,371,980 | 19.23 |
| FAIRFIELD | 2,255,291,320 | 186,616,650 | 7.64 | PREBLE | 603,905,830 | 51,959,840 | 7.92 |
| FAYETTE | 401,513,230 | 50,325,080 | 11.14 | PUTNAM | 462,140,860 | 76,539,500 | 14.21 |
| FRANKLIN | 21,248,902,150 | 4,596,771,500 | 17.79 | RICHLAND | 1,671,184,010 | 246,777,950 | 12.87 |
| FULTON | 680,252,560 | 181,424,250 | 21.05 | ROSS | 800,125,230 | 159,014,310 | 16.58 |
| GALLIA | 335,975,730 | 83,784,120 | 19.96 | SANDUSKY | 817,771,170 | 145,818,330 | 15.13 |
| GEAUGA | 2,379,966,380 | 160,636,430 | 6.32 | SCIOTO | 628,734,650 | 197,905,080 | 23.94 |
| GREENE | 2,783,678,820 | 734,104,600 | 20.87 | SENECA | 723,458,220 | 98,273,630 | 11.96 |
| GUERNSEY | 362,724,000 | 88,883,820 | 19.68 | SHELBY | 730,020,340 | 84,042,930 | 10.32 |
| HAMILTON | 16,088,697,780 | 3,129,439,590 | 16.28 | STARK | 5,407,218,740 | 859,528,420 | 13.72 |
| HANCOCK | 1,168,162,460 | 167,491,150 | 12.54 | SUMMIT | 10,396,813,550 | 1,413,359,160 | 11.97 |
| HARDIN | 342,369,170 | 48,124,560 | 12.32 | TRUMBULL | 2,822,531,650 | 344,155,640 | 10.87 |
| HARRISON | 169,132,380 | 21,911,880 | 11.47 | TUSCARAWAS | 1,232,428,540 | 134,565,700 | 9.84 |
| HENRY | 406,229,380 | 50,250,510 | 11.01 | UNION | 812,771,170 | 61,006,740 | 6.98 |
| HIGHLAND | 461,777,170 | 55,851,390 | 10.79 | VAN WERT | 367,799,220 | 46,438,880 | 11.21 |
| HOCKING | 347,564,260 | 53,658,690 | 13.37 | VINTON | 103,345,500 | 18,953,740 | 15.50 |
| HOLMES | 527,158,140 | 34,415,610 | 6.13 | WARREN | 3,633,906,580 | 530,453,460 | 12.74 |
| HURON | 770,423,050 | 106,437,970 | 12.14 | WASHINGTON | 734,218,970 | 102,801,510 | 12.28 |
| JACKSON | 307,010,790 | 47,391,450 | 13.37 | WAYNE | 1,641,974,260 | 284,222,420 | 14.76 |
| JEFFERSON | 716,134,750 | 115,742,300 | 13.91 | WILLIAMS | 533,223,000 | 82,966,260 | 13.46 |
| KNOX | 810,135,870 | 140,263,990 | 14.76 | WOOD | 2,102,498,400 | 471,491,170 | 18.32 |
| LAKE | 4,588,282,920 | 403,062,480 | 8.08 | WYANDOT | <u>306,592,400</u> | <u>26,273,200</u> | <u>7.89</u> |
| LAWRENCE | 532,182,250 | 85,673,920 | 13.87 | | | | |
| LICKING | 2,695,988,240 | 295,645,530 | 9.88 | | | | |
| | | | | Statewide | | | |
| | | | | Total | \$186,756,854,520 | \$30,884,333,860 | 14.19% |

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

Table 7
Number of Homestead Exemptions Granted, Average Reduction in Taxable Value, and Total Reduction in Taxes, by County, Tax Year 2001

| County | Number of Homestead Exemptions Granted ^(a) | Average Reduction in Taxable Value ^(a) | Total Reduction in Real Property Taxes ^(b) | County | Number of Homestead Exemptions Granted ^(a) | Average Reduction in Taxable Value ^(a) | Total Reduction in Real Property Taxes ^(b) |
|--------------------------|---|---|---|-----------------------|---|---|---|
| ADAMS | 997 | \$3,863 | \$199,780 | LOGAN | 721 | \$3,653 | \$169,851 |
| ALLEN | 1,490 | 3,644 | 301,510 | LORAIN | 4,461 | 3,738 | 1,428,091 |
| ASHLAND | 852 | 3,584 | 215,905 | LUCAS | 9,213 | 3,408 | 3,028,001 |
| ASHTABULA | 2,731 | 3,872 | 807,793 | MADISON | 644 | 3,964 | 162,408 |
| ATHENS | 1,637 | 3,754 | 468,570 | MAHONING | 7,964 | 3,729 | 2,320,196 |
| AUGLAIZE | 709 | 3,220 | 126,231 | MARION | 1,555 | 3,883 | 413,547 |
| BELMONT | 2,881 | 3,738 | 661,462 | MEDINA | 2,195 | 3,728 | 728,298 |
| BROWN | 1,146 | 3,771 | 209,861 | MEIGS | 1,071 | 3,493 | 173,694 |
| BUTLER | 4,855 | 3,909 | 1,165,798 | MERCER | 742 | 3,703 | 137,562 |
| CARROLL | 885 | 3,816 | 181,516 | MIAMI | 2,011 | 3,668 | 468,094 |
| CHAMPAIGN | 776 | 3,733 | 195,423 | MONROE | 626 | 3,749 | 115,634 |
| CLARK | 3,011 | 3,885 | 846,424 | MONTGOMERY | 10,806 | 4,083 | 3,479,308 |
| CLERMONT ^(c) | 2,303 | 3,788 | 638,459 | MORGAN | 543 | 3,828 | 103,686 |
| CLINTON ^(c) | 584 | 3,658 | 119,989 | MORROW | 683 | 3,660 | 149,203 |
| COLUMBIANA | 3,550 | 3,891 | 843,387 | MUSKINGUM | 2,527 | 4,070 | 645,850 |
| COSHOCTON ^(d) | 842 | 3,562 | 180,924 | NOBLE | 572 | 3,639 | 99,762 |
| CRAWFORD | 1,368 | 3,872 | 400,227 | OTTAWA ^(c) | 917 | 3,784 | 222,186 |
| CUYAHOGA | 33,026 | 3,740 | 12,649,516 | PAULDING | 405 | 3,853 | 98,773 |
| DARKE | 1,224 | 3,512 | 236,718 | PERRY ^(c) | 1,460 | 3,698 | 317,477 |
| DEFIANCE | 697 | 3,631 | 142,217 | PICKAWAY | 829 | 3,320 | 170,483 |
| DELAWARE | 708 | 3,604 | 180,186 | PIKE | 1,006 | 3,695 | 219,707 |
| ERIE | 1,615 | 3,792 | 497,050 | PORTAGE | 2,116 | 3,599 | 664,987 |
| FAIRFIELD | 2,025 | 3,871 | 554,103 | PREBLE | 1,065 | 3,818 | 224,389 |
| FAYETTE | 625 | 3,993 | 149,805 | PUTNAM | 581 | 3,676 | 108,632 |
| FRANKLIN | 11,869 | 3,803 | 3,888,297 | RICHLAND | 3,092 | 3,949 | 929,039 |
| FULTON | 697 | 3,748 | 195,571 | ROSS | 2,027 | 3,737 | 411,582 |
| GALLIA | 1,276 | 3,863 | 188,177 | SANDUSKY | 1,263 | 3,666 | 269,496 |
| GEAUGA | 1,260 | 3,581 | 414,932 | SCIOTO | 3,517 | 4,021 | 866,532 |
| GREENE | 1,602 | 3,698 | 409,727 | SENECA | 1,135 | 3,735 | 263,905 |
| GUERNSEY | 1,366 | 3,495 | 290,719 | SHELBY | 876 | 3,573 | 175,428 |
| HAMILTON | 9,588 | 3,665 | 3,429,006 | STARK | 7,415 | 3,711 | 1,923,787 |
| HANCOCK | 949 | 3,664 | 203,295 | SUMMIT | 12,908 | 3,870 | 4,156,829 |
| HARDIN | 616 | 3,973 | 141,900 | TRUMBULL | 6,449 | 3,936 | 1,765,873 |
| HARRISON | 730 | 3,782 | 163,938 | TUSCARAWAS | 2,707 | 3,612 | 652,459 |
| HENRY | 582 | 3,493 | 131,300 | UNION | 632 | 3,548 | 148,351 |
| HIGHLAND | 1,316 | 3,784 | 240,793 | VAN WERT | 671 | 3,854 | 166,216 |
| HOCKING | 771 | 3,715 | 177,241 | VINTON | 679 | 3,881 | 114,040 |
| HOLMES | 413 | 3,646 | 91,655 | WARREN | 1,615 | 3,547 | 444,794 |
| HURON | 1,434 | 3,054 | 275,340 | WASHINGTON | 1,713 | 3,516 | 341,606 |
| JACKSON | 1,509 | 4,183 | 318,850 | WAYNE | 1,553 | 3,863 | 423,159 |
| JEFFERSON | 3,110 | 3,803 | 668,992 | WILLIAMS | 731 | 3,713 | 186,744 |
| KNOX | 1,120 | 3,859 | 267,090 | WOOD | 1,334 | 3,556 | 385,926 |
| LAKE | 3,928 | 3,557 | 1,226,372 | WYANDOT | 464 | 4,031 | 89,694 |
| LAWRENCE | 3,826 | 4,168 | 585,494 | | | | |
| LICKING | 1,900 | 3,836 | 406,609 | Total | 225,893 | \$3,768 | \$65,053,432 |

(a) Compiled from surveys of county auditors conducted by the Department of Taxation.

(b) From distribution records of the Revenue Accounting Division of the Department of Taxation. These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program.

(c) The figures in the first two columns are tax year 2000 data; these counties did not submit data for tax year 2001.

(d) The figures in the first two columns are tax year 1999 data; this county did not submit data for tax years 2000 and 2001.