



REAL PROPERTY

In tax year 2003, the assessed valuation of real property was nearly \$196.6 billion, an increase of approximately 5.3 percent over the 2002 amount. Taxes on these values were distributed by county auditors to the local taxing authorities during calendar year 2004. Net taxes charged after the application of the reductions required by R.C. 319.301 were more than \$10.5 billion for tax year 2003, an increase of 6.8 percent over 2002. 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 2003 (reimbursed in 2004) was approximately \$1,048.6 million for the 10 percent reduction, almost \$66.8 million for the homestead exemption, and roughly \$148.4 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.

Taxpayer:

All real property owners who are not specifically exempt are subject to the real property tax.

Tax Base (Ohio Revised Code 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 2003, the statewide average "gross" millage rate was 82.79 mills on residential and agricultural real property; and the statewide average "effective" millage rate on all real property was 53.28 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 1.0 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 — 35 percent of true value — creating a statutory limit of 0.35 percent, or nearly three times as strict as the 1.0 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.) are generally exempted. 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) ten acres or more must be devoted to commercial agricultural use; or
- (b) under ten 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 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 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, including public utility real property. The result of these calculations yielded net taxes of approximately \$10.5 billion in tax year 2003, 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 2004):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of:
\$12,900 or less	\$5,300 or 75%
More than \$12,900 but not more than \$18,900	\$3,200 or 60%
More than \$18,900 but not more than \$25,000	\$1,000 or 25%
More than \$25,000	-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 are 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 2002. Totals for the state show that 224,332 exemptions were approved for tax year 2002. The average reduction in taxable value was \$3,802 and the total reduction in property taxes was \$65,589,798. 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 2004. 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 \$12,900 - \$18,900 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	-131.25
(\$875 x 15%)	
Net taxes levied after	
tax reduction factor =	\$743.75
Subtract 12.5% rollback	- 92.97
(.125 x \$743.75)	
Net taxes before homestead =	\$650.78
Subtract homestead exemption	- 160.00
(\$3,200 x 50 mills)	
Net property tax due =	\$490.78

Special Provisions (R.C. 4505.01, 4503.06, 4503.065):

Manufactured Home Tax:

- The manufactured home is subject to an annual property tax. The assessed value of a manufactured home, if sited 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 sited to the home's assessed value.
- If a home was sited 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 method of assessment also applies to homes sited 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. These dates are subject to extension in the same manner provided for real property noted below. 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.

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 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.

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.

Ohio Revised Code Citations:

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

Recent Legislation:

Amended Substitute House Bill 168, 125th General Assembly (effective June 15, 2004). R.C. 321.24, 323.121, 323.31, and 4503.06:

These sections make technical changes to the administration of real property and manufactured home taxes.

R.C. 5721.021:

This section allows a board of county commissioners for a county with a population of at least 200,000, with the consent of the county prosecuting attorney, to authorize the county treasurer to employ collectors to collect delinquent real property taxes contained in the delinquent land list.

R.C. 5721.30, 5721.31, 5721.32, 5721.33, 5721.34, 5721.37, 5721.38, 5721.39, 5721.41, and 5721.43 :

These sections make several changes to the administration of the tax certificate law.

Section 3:

This uncodified section permits a county treasurer to amend the certification to the Tax Commissioner of the amount certified under the now-repealed R.C. 319.311 concerning the amount of the tangible personal property \$10,000 exemptions reimbursed in the state's fiscal year 2003 under R.C. 321.24(G)(1). The deadline for filing an amended certification was June 30, 2004.

Sub. H.B. 427, 125th General Assembly (effective June 9, 2004). R.C. 5709.62, 5709.63, 5709.631, and 5709.632:

These sections increase from ten to 15 the number of years enterprise zones or urban jobs and enterprise zone agreements may exempt property from taxation, subject to approval by the board of education.

R.C. 5709.40, 5709.73, 5709.78 and Section 13:

At least 30 days before adopting an ordinance or resolution to create an incentive district, if the municipality, township, or county intends to apply for property tax exemptions under R.C. 5709.911 on behalf of the owners of the real property located within the incentive district, then the legislative authority shall conduct a public hearing on the proposed ordinance or resolution. At least 30 days before the public hearing, the legislative authority shall give notice of the hearing by first class mail to every real property owner in the proposed incentive district. The notification and hearing requirements do not apply to any ordinance or resolution establishing an incentive district that was enacted or adopted before the effective date of the act.

R.C. 5709.91:

This new section explicitly provides for the attachment of a lien for the service payments in lieu of taxes required under R.C. 725.04, 5709.42, 5709.74, and 5709.79 and for the service charges in lieu of taxes required under R.C. 1728.11 and 1728.111.

R.C. 5709.911:

- (a) A municipality, township, or county may file an application for certain economic incentive exemptions for a tax increment financing arrangement under R.C. 5709.40, 5709.41, 5709.73, or 5709.78, for an urban renewal project under R.C. 725.02, and for a community urban redevelopment corporation under R.C. 1728.07 on behalf of the property owner. If the political subdivision files the exemption application without owner consent, that exemption will be subordinate to any other exemption that may apply to the property, and the service payments or service charges in lieu of taxes required by the economic incentive exemption need not be paid during the period the property is exempted under another Ohio Revised Code section.
- (b) If the economic incentive exemption application is filed by the property owner or by the political subdivision with the owner's written consent attached to the application,

then no other exemption can be granted for the portion of the property already exempted under the economic incentive section, unless the political subdivision consents to the other exemption. If the economic incentive exemption application is filed by the political subdivision and approved by the Tax Commissioner, and if the property owner subsequently files a written consent to the economic incentive exemption with the Commissioner, then no other exemption can be granted for the portion of the property already exempted under the economic incentive section, unless the political subdivision consents to the other exemption.

- (c) After the Tax Commissioner has approved an economic incentive exemption application filed by or with the property owner's consent, or after the property owner subsequently provides written consent, the political subdivision or property owner shall file a notice with the county recorder that identifies the property and the property owner and states that the property will remain liable for any service payments or charges, regardless of future use or ownership, unless the political subdivision consents to a subsequent exemption and waives its rights to collect the service payments or charges.
- (d) Upon filing the notice with the county recorder, the provisions in (b) above become binding on all future owners. Failure to file the notice relieves future property owners from the obligation to make service payments or service charges, if the property, or portion thereof, later qualifies for another exemption.

R.C. 5709.912:

This section authorizes the Tax Commissioner to adopt rules to implement R.C. 5709.91 and 5709.911.

R.C. 5709.913 and Section 12:

Section 5709.913 provides for compensation to be paid to the county by a municipality or township creating an incentive district under R.C. 5709.40 or 5709.73 for which the municipality or township applied for an exemption from taxation on behalf of the property owner under R.C. 5709.911. The amount of the payment is determined by a statutory formula based on the increase in the assessed value of the land and buildings that were on the tax list for the year in which the ordinance or resolution was enacted or adopted. The municipality or township may enter into an agreement with the county to make payments

different from the statutory formula or to make no payment at all.

Under Section 12 of the act, R.C. 5709.913 will not apply if three conditions are met: (a) the parcel is located in a municipal incentive district created under R.C. 5709.40 before the effective date of the act; (b) at least 90 percent of the area in the incentive district is or will be devoted exclusively to residential use; and (c) prior to creation of the incentive district but not earlier than 1999, the land in the incentive district was valued under the Current Agricultural Use Valuation program.

R.C. 5709.914:

This section provides for compensation to be paid to a township by a county creating an incentive district under R.C. 5709.78 for which the county applied for an exemption from taxation on behalf of the property owner under R.C. 5709.911. The amount of the payment is determined by a statutory formula based on the increase in the assessed value of the land and buildings that were on the tax list for the year in which the resolution was adopted. The county may enter into an agreement with the township to make payments different from the statutory formula or to make no payment at all. The exceptional provisions of Section 12 do not apply to R.C. 5709.914.

Section 10:

This uncodified section addresses two issues:

- (a) R.C. 5709.91, 5709.911, and 5709.912 apply to applications for exemption that are pending on or filed on or after the effective date of the act; and
- (b) an application for one of the economic incentive exemptions listed in this bill that was approved before the effective date of this section shall be considered subject to the provisions listed in R.C. 5709.911 (A) above. These applications may, but are not required to, be refiled with the Tax Commissioner within 90 days after the effective date of the act. Failure to refile does not affect the continued validity of the exemption. Upon receipt of such application, the Commissioner will expeditiously and as a ministerial act approve the application in accordance with R.C. 5709.91, 5709.911, and 5709.912. The approval will have the same effect and effective date as the original approval, but will be subject to R.C. 5709.911.

This provision gives the political subdivision the opportunity to refile with the Commissioner, so that it can thereafter file a notice with the county recorder and protect its service payments or charges from other future exemptions. Upon filing the notice, the property remains liable for the service payments or charges for the term of the exemption, unless the political subdivision consents to a subsequent other exemption and waives its rights to collect the service payments or charges.

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

R.C. 325.31:

This section expanded 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 accomplished four major things:

- (a) they excluded from the Tax Commissioner's jurisdiction the granting of exemptions for or the hearing of complaints against a Community Reinvestment Area;
- (b) the uncodified provision allowed 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;
- (c) these sections provided some local discretion to determine the classification of property in the area; and
- (d) they also made general technical changes to the exemption laws.

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

These sections extended the application of enterprise zones to a city designated as an urban cluster in a rural statistical area. They also extended 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 harmonized 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” was defined to include 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 is first effective for tax year 2004.

Section 155:

This uncodified section allowed 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 allowed members of the National Guard and reserve components of the U.S. Armed Forces, when they are called to active duty for any reason, 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.

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

R.C. 5709.17(B):

This act provided that 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 began 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 established 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 added two new requirements to the tax levy certification process:

- (a) the county auditor must issue the certification to the taxing authority within ten days after receiving the taxing authority’s resolution or ordinance requesting it; and
- (b) 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 allowed a sheriff, police officer, constable, bailiff, 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 was 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 was 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, county boards of revision are not 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 allowed 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 ten years preceding the effective date of this section.

Recent Significant Court Decisions:

Columbus City School District Board of Education v. Wilkins (2004), 101 Ohio St.3d 112.

The Ohio Supreme Court held that the Tax Commissioner is not required to send a notice under R.C. 5715.27 to the board of education before granting an exemption under R.C. 5709.87 (for environmental remediation) because the property owner did not file an application for exemption. The Commissioner's duty under R.C. 5709.87 is purely ministerial. Once the Commissioner receives the certification from the Director of Environmental Protection, he shall issue an order granting an exemption. A hearing is not required under R.C. 5709.87 because the Commissioner has no discretion in granting the exemption. Moreover, the Court held that the exemption applies to any increase in the assessed value of the land and improvements, building, fixtures, and structures situated on the land on January 1 of the year in which the Tax Commissioner's order is issued, not just the increase in value attributable to the environmental remediation as claimed by the board of education.

Bethesda Healthcare, Inc. v. Wilkins (2004), 101 Ohio St.3d 420.

The Ohio Supreme Court affirmed the decision of the Board of Tax Appeals, which denied a property tax exemption to a fitness center

operated in conjunction with a charitable, nonprofit hospital because it was being used as a private health facility for the exclusive use of paying members and such use bore no functional relationship to any charitable purpose of the hospital. The Court noted that no absolute percentage of charitable giving exists. However, the fact that only eight out of 5,400 members were given scholarships to use the Fitness Center without payment of membership dues does not indicate a charitable use of the property considering the totality of the circumstances in this case.

Recent Rule Changes:

Effective September 18, 2003, the rules of the Division of Tax Equalization were renumbered and merged into the Department of Taxation's rules as Chapter 5703-25.

Recent Forms:

DTE Form 23V, Veterans' Organization Tax Exemption Renewal Application, was prescribed June 24, 2004, to accommodate the new requirements of R.C. 5709.17(B).

Recent Information Releases:

Tax Commissioner's Journal Entry No. 03-08-0357 — Prescribes the form and content of the tax bill for manufactured and mobile homes for tax year 2004; entered August 8, 2003.

Tax Commissioner's Journal Entry No. 03-08-0358 — Prescribes the form and

content of the real property tax bill for tax year 2003; entered August 8, 2003.

Tax Commissioner's Journal Entry No. 03-08-0359 — Prescribes the form and content of the county auditor's tax list and county treasurer's duplicate of real and public utility property for tax year 2003, and thereafter; entered August 8, 2003.

Memorandum — To all county auditors, explaining the renewal and replacement of property tax levies, issued May 19, 2004.

Memorandum — To all county auditors and treasurers, explaining the extension of time within which certain military personnel may pay real property and manufactured home taxes provided by R.C. 323.122, issued July 10, 2003.

Memorandum — To all county auditors and treasurers, explaining the new property tax exemption requirements for veterans' organizations under R.C. 5709.17(B), issued July 25, 2003.

Memorandum — To all county auditors and treasurers, explaining the procedural changes for the remission of late payment penalties for all property taxes and the revised DTE Form 23A, Application for the Remission of Real Property, Personal Property, and Manufactured Home Late-Payment Penalties; issued September 11, 2003.



Table 1
Assessed Value of Taxable Real Estate, Taxes Charged, Average Tax Rates,
and Tax Relief,
Tax Years 1999 - 2003

	1999	2000	2001	2002	2003
Value of Taxable Property	\$156,600,957,291	\$167,857,657,350	\$173,975,282,762	\$186,756,854,520	\$196,583,301,381
Residential & Agricultural	118,606,369,900	127,327,060,770	132,036,957,842	142,544,497,300	151,127,413,080
Other (a)	37,994,587,391	40,530,596,580	41,938,324,920	44,212,357,220	45,455,888,301
Taxes Charged (b)	8,129,308,305	8,697,809,112	9,183,387,507	9,807,854,075	10,473,581,729
Residential & Agricultural	5,907,475,036	6,358,837,177	6,719,265,594	7,217,105,610	7,747,678,792
Other (a)	2,221,833,268	2,338,971,935	2,464,121,913	2,590,748,465	2,725,902,937
Average Effective Tax Rate(c)	51.91 mills	51.82 mills	52.79 mills	52.52 mills	53.28 mills
Residential & Agricultural	49.81 mills	49.94 mills	50.89 mills	50.63 mills	51.27mills
Other (a)	58.48 mills	57.71 mills	58.76 mills	58.60 mills	59.97 mills
10% Reduction in all Real Property Taxes	809,738,048	869,714,189	906,944,834	984,682,415	1,048,628,628 *
2.5% Reduction in Homeowner's Real Property Taxes	112,647,503	121,318,800	128,186,729	138,287,112	148,447,564 *
Homestead Exemption Reduction (d)	<u>66,307,762</u>	<u>65,155,602</u>	<u>63,980,939</u>	<u>64,841,272</u>	<u>66,785,873 *</u>
Net Taxes Collectible (after 12.5% Reduction & Homestead Exemption)	\$7,140,614,992	\$7,641,620,520	\$8,084,275,006	\$8,620,043,276	\$9,209,719,664
<p>(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.</p>					
* Estimated figures.					

Table 2
Gross and Net Tax Millage Rates on the Two Classes of
Real Property, by County, Tax Year 2003

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	47.86	38.28	46.08	42.20	LOGAN	62.57	42.66	63.02	46.44
ALLEN	54.06	41.99	54.15	44.12	LORAIN	77.82	47.43	77.69	55.51
ASHLAND	66.89	38.66	66.32	43.91	LUCAS	96.99	54.66	94.68	70.44
ASHTABULA	76.40	50.29	77.32	56.70	MADISON	64.16	47.38	65.30	53.02
ATHENS	80.32	51.25	85.57	57.67	MAHONING	79.42	54.66	81.02	61.08
AUGLAIZE	58.39	41.44	58.89	48.43	MARION	65.95	44.50	67.31	50.74
BELMONT	60.95	40.96	60.16	43.54	MEDINA	89.69	48.80	90.33	50.49
BROWN	48.72	36.97	50.23	41.29	MEIGS	48.08	40.94	50.10	45.83
BUTLER	70.49	48.34	70.20	51.16	MERCER	51.63	42.84	50.74	44.92
CARROLL	53.41	38.61	54.48	40.99	MIAMI	68.27	43.33	68.08	47.52
CHAMPAIGN	61.63	41.43	68.20	48.00	MONROE	50.12	32.62	49.54	42.25
CLARK	69.62	50.29	69.70	54.97	MONTGOMERY	93.15	61.20	90.94	69.02
CLERMONT	82.14	49.24	79.80	52.08	MORGAN	50.46	34.97	51.82	40.73
CLINTON	53.80	54.76	52.89	46.23	MORROW	53.94	40.94	58.52	45.63
COLUMBIANA	57.76	42.03	58.94	45.59	MUSKINGUM	66.43	42.78	67.53	45.56
COSHOCTON	59.76	40.07	60.79	44.22	NOBLE	48.00	35.26	47.89	40.39
CRAWFORD	76.66	45.31	77.36	58.33	OTTAWA	68.88	37.58	66.22	41.45
CUYAHOGA	109.26	64.33	100.87	73.13	PAULDING	59.72	47.21	64.04	52.14
DARKE	50.06	37.19	52.20	41.05	PERRY	61.63	44.48	62.72	50.89
DEFIANCE	59.07	43.42	60.45	46.68	PICKAWAY	55.22	41.64	56.42	44.68
DELAWARE	70.74	46.14	71.84	49.44	PIKE	59.90	42.38	64.06	47.41
ERIE	80.97	42.65	83.40	55.21	PORTAGE	88.41	45.75	89.99	54.61
FAIRFIELD	79.17	44.40	81.12	43.62	PREBLE	52.31	39.90	54.11	42.00
FAYETTE	53.97	41.54	55.97	43.96	PUTNAM	50.49	40.70	48.53	44.08
FRANKLIN	94.24	55.67	88.47	62.05	RICHLAND	76.49	49.62	77.61	61.34
FULTON	72.05	48.56	69.94	50.56	ROSS	53.98	38.04	54.02	38.98
GALLIA	38.98	32.25	37.73	31.97	SANDUSKY	56.63	39.22	53.37	40.93
GEAUGA	96.66	52.05	96.77	58.21	SCIOTO	59.26	44.53	62.05	46.73
GREENE	77.47	52.26	77.84	54.41	SENECA	60.05	38.35	62.47	51.02
GUERNSEY	59.20	46.88	60.86	51.25	SHELBY	58.88	43.17	60.40	48.22
HAMILTON	91.97	56.55	89.67	65.42	STARK	76.54	46.08	74.88	52.61
HANCOCK	55.97	37.29	57.61	47.29	SUMMIT	83.58	52.31	82.15	57.93
HARDIN	58.75	43.41	57.72	44.62	TRUMBULL	71.29	49.13	69.89	55.43
HARRISON	59.07	39.59	60.23	46.02	TUSCARAWAS	63.63	41.43	64.78	46.90
HENRY	67.76	48.69	67.93	61.76	UNION	70.42	51.52	72.82	63.21
HIGHLAND	46.61	37.92	46.06	39.12	VAN WERT	66.01	45.42	68.56	60.71
HOCKING	61.40	46.60	60.86	49.63	VINTON	44.47	40.53	46.11	43.48
HOLMES	53.92	43.94	54.15	46.87	WARREN	78.23	47.29	79.77	52.46
HURON	58.97	38.36	61.19	42.32	WASHINGTON	54.57	40.92	54.85	44.42
JACKSON	46.59	42.06	48.45	45.43	WAYNE	72.04	46.31	77.63	56.97
JEFFERSON	57.17	37.71	56.58	47.29	WILLIAMS	68.28	41.74	69.30	47.04
KNOX	63.81	46.16	60.30	49.62	WOOD	80.36	50.79	80.98	55.78
LAKE	87.37	46.77	84.83	54.99	WYANDOT	51.95	32.98	49.98	35.36
LAWRENCE	35.82	31.86	35.52	31.77					
LICKING	63.28	44.29	60.20	46.90					
					Statewide Average^(c)	82.57	51.27	83.49	59.97

(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.

(c) For the two combined classes of real property, the statewide average gross rate is 82.79 mills and the statewide average net rate is 53.28 mills.

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 2003

County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(a)	Special Assessments	Effective Tax Rate ^(b)	County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(c)	Special Assessments	Effective Tax Rate ^(b)
ADAMS	\$297,635,220	\$14,088,976	\$11,737,510	\$7,221	39.44	LOGAN	\$742,343,350	\$46,505,920	\$32,159,634	\$685,509	43.32
ALLEN	1,456,864,550	76,785,523	61,917,853	3,027,380	42.50	LORAIN	5,159,341,050	401,393,347	252,178,685	2,914,941	48.88
ASHLAND	742,202,670	49,585,971	29,266,899	37,661	39.43	LUCAS	7,438,875,080	717,331,129	434,997,379	24,492,338	58.48
ASHTABULA	1,398,414,930	107,085,180	72,059,649	21,827,555	51.53	MADISON	601,749,640	38,707,032	28,994,093	624,971	48.18
ATHENS	629,693,550	51,310,842	33,169,929	372,398	52.68	MAHONING	3,267,371,270	260,687,677	183,422,503	1,872,133	56.14
AUGLAIZE	669,052,780	39,123,559	28,537,615	709,491	42.65	MARION	816,882,530	54,089,534	37,364,236	1,000,187	45.74
BELMONT	776,707,790	47,183,466	32,333,883	214,652	41.63	MEDINA	3,505,512,130	314,765,251	172,019,727	2,237,784	49.07
BROWN	516,623,480	25,243,451	19,315,437	437,018	37.39	MEigs	202,901,700	9,845,868	8,527,168	18,894	42.03
BUTLER	6,175,495,560	434,909,679	302,495,187	7,828,121	48.98	MERCER	619,438,650	31,908,868	26,703,711	492,447	43.11
CARROLL	391,742,170	20,973,093	15,232,575	17,445	38.88	MIAMI	1,668,234,710	113,839,994	73,550,867	1,016,942	44.09
CHAMPAIGN	558,177,950	34,849,201	23,575,298	75,321	42.24	MONROE	155,719,770	7,785,182	5,394,903	12,804	34.64
CLARK	1,868,776,120	130,131,718	95,745,111	371,371	51.23	MONTGOMERY	8,646,159,440	800,623,072	545,917,011	22,377,565	63.14
CLERMONT	3,239,816,030	264,436,027	161,581,281	2,729,789	49.87	MORGAN	165,845,460	8,405,251	5,954,830	10,212	35.91
CLINTON	639,945,940	34,298,301	33,805,694	291,939	52.82	MORROW	463,564,530	25,190,549	19,169,193	160,302	41.35
COLUMBIANA	1,240,575,920	71,888,746	52,854,686	208,325	42.60	MUSKINGUM	1,136,991,170	75,800,792	49,325,576	293,960	43.38
COSHOCTON	472,737,070	28,352,735	19,355,701	34,535	40.94	NOBLE	138,502,420	6,646,454	4,975,497	9,671	35.92
CRAWFORD	562,870,390	43,211,910	26,657,484	16,215	47.36	OTTAWA	1,254,711,640	85,813,223	48,032,452	2,582,065	38.28
CUYAHOGA	26,789,443,310	2,863,093,931	1,790,559,353	35,511,221	66.84	PAULDING	235,619,330	14,188,569	11,257,261	470,911	47.78
DARKE	769,831,790	38,765,552	29,045,245	293,133	37.73	PERRY	327,111,870	20,198,877	14,777,144	62,431	45.17
DEFIANCE	527,614,250	31,293,565	23,213,419	762,403	44.00	PICKAWAY	742,792,370	41,150,248	31,272,980	166,602	42.10
DELAWARE	4,180,571,640	296,382,887	194,841,706	7,997,842	46.61	PIKE(C)	223,464,660	13,518,011	9,630,364	0	43.10
ERIE	1,666,090,280	135,720,577	75,910,913	1,581,192	45.20	PORTAGE	2,706,807,500	240,113,419	128,317,655	1,399,800	47.41
FAIRFIELD	2,335,579,490	185,652,346	103,395,217	821,607	44.27	PREBLE(C)	612,730,770	32,187,767	24,604,022	0	40.15
FAYETTE	420,210,940	22,854,033	17,665,994	850,529	42.04	PUTNAM	474,282,060	23,854,467	19,459,795	351,955	41.03
FRANKLIN	21,761,516,020	2,010,173,874	1,256,352,000	29,201,284	57.73	RICHLAND	1,700,226,030	130,445,068	88,509,210	1,543,525	52.06
FULTON	702,152,100	50,320,318	34,353,283	973,915	48.93	ROSS	816,272,680	44,066,459	31,198,307	245,650	38.22
GALLIA(C)	357,184,580	13,789,304	11,488,424	0	32.16	SANDUSKY	913,681,070	51,189,961	36,126,341	340,634	39.54
GEAUGA	2,455,802,150	237,415,513	129,419,447	1,669,919	52.70	SCIOIO	638,856,640	38,221,622	28,734,860	191,079	44.98
GREENE	2,850,542,430	221,034,673	150,125,119	1,933,626	52.67	SENECA	730,347,590	44,148,238	29,546,594	471,010	40.46
GUERNSEY	437,749,440	26,064,246	20,910,149	169,245	47.79	SHELBY	751,378,600	44,489,466	33,268,618	837,689	44.28
HAMILTON	16,186,678,010	1,477,840,380	957,288,689	48,390,605	59.14	STARK	6,051,856,870	461,150,530	286,945,541	1,666,920	47.41
HANCOCK	1,207,690,390	68,032,778	47,684,289	911,465	39.48	SUMMIT	10,494,847,340	873,831,063	562,054,222	18,255,348	53.56
HARDIN	347,894,330	20,383,750	15,166,211	955,714	43.59	TRUMBULL	2,854,501,450	202,711,020	143,741,067	1,238,738	50.36
HARRISON	171,552,840	10,165,767	6,971,811	26,373	40.64	TUSCARAWAS	1,257,376,200	80,317,946	53,584,784	139,084	42.62
HENRY	416,297,860	28,217,711	20,918,602	610,589	50.25	UNION	846,215,460	60,020,856	45,697,313	238,852	54.00
HIGHLAND	509,208,550	23,695,471	19,397,510	545,127	38.08	VAN WERT	370,180,900	24,561,112	17,562,205	839,248	47.44
HOCKING	358,451,220	21,986,432	16,830,268	26,964	46.95	VINTON	118,556,540	5,294,117	4,843,627	299	40.85
HOLMES	550,357,890	29,695,937	24,469,927	16,312	44.46	WARREN	4,138,795,080	324,930,536	199,555,402	4,282,071	48.22
HURON	849,407,400	50,402,573	33,150,112	300,976	39.03	WASHINGTON	756,959,440	41,356,229	31,581,464	271,542	41.72
JACKSON	310,992,900	14,621,178	13,321,825	15,204	42.84	WAYNE	1,679,081,360	122,776,835	81,231,106	443,627	48.38
JEFFERSON	774,472,110	44,175,514	30,820,355	379,006	39.80	WILLIAMS	550,509,630	37,692,594	23,516,144	711,589	42.72
KNOX	832,684,121	52,739,102	38,823,811	1,038,855	46.62	WOOD	2,166,761,700	174,443,283	112,624,331	5,144,766	51.98
LAKE	5,376,869,520	466,762,905	261,263,100	8,129,306	48.59	WOODSTOCK	312,803,750	16,159,232	10,426,227	50,408	33.33
LAWRENCE	547,821,110	19,597,354	17,446,045	60,805	31.85						
LICKING	2,795,221,160	175,516,352	124,952,509	1,781,551	44.70						
TOTAL	\$196,583,301,381	\$16,274,209,069	\$10,473,581,729	\$263,777,908		TOTAL	\$196,583,301,381	\$16,274,209,069	\$10,473,581,729	\$263,777,908	53.28

(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 2003^(a)

County	Taxes Charged(b)	10% Reduction(c)	Homestead Exemption Reduction(c)(d)	2.5% Reduction in Taxes of Homeowners(c)	Net Taxes Collectible(e)	County	Taxes Charged(h)	10% Reduction(c)	Homestead Exemption Reduction(c)(d)	2.5% Reduction in Taxes of Homeowners(c)	Net Taxes Collectible(e)
ADAMS	\$11,737,510	\$1,538,802	\$197,576	\$47,477	\$9,953,656	LOGAN	\$32,159,634	\$3,215,320	\$162,931	\$251,659	\$28,529,724
ALLEN	61,917,853	6,173,590	308,143	873,850	54,562,270	LORAIN	252,178,685	25,215,721	1,410,335	3,845,804	221,706,825
ASHLAND	29,266,899	2,926,000	228,892	451,820	25,660,188	LUCAS	494,997,379	43,283,231	3,125,942	6,609,629	381,978,577
ASHTABULA	72,059,649	7,187,081	857,620	894,865	63,120,083	MADISON	28,994,093	2,895,184	164,761	460,829	25,473,319
ATHENS	33,169,929	3,317,581	457,866	359,449	29,035,033	MAHONING	183,422,503	18,265,898	2,311,841	2,821,139	160,023,626
AUGLAIZE	28,537,615	2,858,167	124,736	420,466	25,134,246	MARION	37,364,236	3,739,089	416,648	519,471	32,689,028
BELMONT	32,333,883	3,236,391	659,652	422,273	28,015,567	MEDINA	172,019,727	17,226,789	786,799	3,038,566	150,967,574
BROWN	19,315,437	1,934,732	210,855	199,684	16,970,165	MEIGS	8,527,168	852,266	189,961	71,583	7,413,359
BUTLER	302,495,187	29,311,335	1,195,807	3,983,760	268,004,284	MERCER	26,703,711	2,656,034	137,629	355,921	23,554,128
CARROLL	15,232,575	1,526,054	181,829	184,158	13,340,533	MIAMI	73,550,867	7,370,271	491,268	1,044,671	64,644,657
CHAMPAIGN	23,575,298	2,371,102	193,351	214,981	20,795,864	MONROE	5,394,903	541,181	109,522	49,725	4,694,476
CLARK	95,743,111	9,563,125	864,751	1,347,571	83,967,664	MONTGOMERY	545,917,011	54,486,834	3,883,541	8,035,147	479,511,489
CLERMONT	161,581,281	16,312,913	657,722	2,377,502	142,233,142	MORGAN	5,954,830	595,359	109,974	49,894	5,199,603
CLINTON	33,805,694	2,819,085	119,155	306,654	30,560,800	MORROW	19,169,193	1,915,373	152,950	239,950	16,860,921
COLUMBIANA	52,854,686	5,287,885	823,417	661,676	46,081,707	MUSKINGUM	49,325,576	4,934,783	651,649	651,510	43,087,634
COSHOCOTON	19,355,701	1,930,307	201,041	204,465	17,019,888	NOBLE	4,975,497	497,624	100,123	53,172	4,324,579
CRAWFORD	26,657,484	2,668,150	400,744	298,079	23,290,512	OTTAWA	48,032,452	4,805,491	222,102	281,634	42,723,225
CUYAHOGA	1,790,559,353	177,652,108	13,240,641	26,393,051	1,573,253,554	PAULDING	11,257,261	1,127,038	95,278	140,052	9,894,892
DARKE	29,045,245	2,907,600	244,454	346,236	25,546,950	PERRY	14,777,144	1,484,335	320,926	229,819	12,742,065
DEFIANCE	23,213,419	2,323,350	153,722	364,702	20,371,640	PICKAWAY	31,272,980	3,135,481	162,636	429,948	27,544,915
DELAWARE	194,841,706	19,998,952	217,174	3,444,722	171,180,858	PIKE	9,630,364	963,978	223,798	121,537	8,321,051
ERIE	75,310,913	7,528,529	494,543	1,097,681	66,190,160	PORTAGE	128,317,655	12,815,170	658,507	1,529,505	113,314,473
FAIRFIELD	103,395,217	10,432,949	560,667	1,413,936	90,987,665	PREBLE	24,604,022	2,458,376	229,978	384,315	21,531,354
FAYETTE	17,665,994	1,816,924	143,253	230,344	15,475,473	PUTNAM	19,459,795	1,975,864	112,146	332,825	17,038,960
FRANKLIN	1,256,332,000	126,822,320	3,922,992	16,596,681	1,109,010,007	RICHLAND	88,509,210	8,849,662	973,195	1,266,516	77,419,838
FULTON	34,353,283	3,437,083	200,228	539,608	30,176,364	ROSS	31,198,307	3,132,962	402,909	370,044	27,292,392
GALLIA	11,488,424	1,151,267	189,688	99,189	10,048,280	SANDUSKY	36,126,341	3,601,584	279,317	556,840	31,688,600
GEAUGA	129,419,447	12,927,246	417,665	2,118,805	113,955,731	SCIO TO	28,734,860	2,880,430	858,086	404,317	24,592,028
GREENE	150,125,119	15,021,283	428,467	2,150,909	132,524,461	SENECA	29,546,594	2,945,371	252,983	379,984	25,968,256
GUERNSEY	20,918,149	2,078,760	299,343	228,337	18,311,710	SHELBY	33,268,618	3,334,583	183,198	352,881	29,397,957
HAMILTON	957,288,689	97,974,619	3,347,900	13,520,462	842,445,708	STARK	286,945,541	28,675,821	1,970,862	4,339,630	251,959,227
HANCOCK	47,684,289	4,900,050	203,256	691,998	41,888,985	SUMMIT	562,054,222	55,785,688	4,197,250	8,045,338	494,025,945
HARDIN	15,166,211	1,517,370	141,521	191,171	13,316,149	TRUMBULL	143,741,067	14,374,887	1,873,683	1,928,800	125,563,698
HARRISON	6,971,811	696,576	152,123	70,160	6,052,952	TUSCARAWAS	53,584,784	5,372,711	649,295	640,732	46,922,047
HENRY	20,918,602	2,091,431	140,494	270,388	18,416,289	UNION	45,697,313	4,573,178	150,419	522,782	40,450,935
HIGHLAND	19,392,510	1,918,728	238,111	157,779	17,077,892	VAN WERT	17,562,205	1,764,107	185,124	241,786	15,371,188
HOCKING	16,830,268	1,700,398	184,580	233,087	14,717,203	VINTON	4,843,627	483,746	120,304	50,228	4,189,349
HOLMES	24,469,482	2,449,058	86,295	209,333	21,724,796	WARREN	199,555,402	20,015,284	493,498	3,346,863	175,699,757
HURON	33,150,112	3,314,441	272,606	514,698	29,046,367	WASHINGTON	31,581,464	3,177,297	320,468	378,395	27,705,305
JACKSON	13,321,825	1,327,313	308,741	77,979	11,607,791	WAYNE	81,231,106	8,138,580	439,275	1,099,757	71,553,494
JEFFERSON	30,820,355	3,110,951	664,562	406,386	26,638,456	WILLIAMS	23,516,144	2,350,298	192,114	342,390	20,631,341
KNOX	38,823,811	3,943,187	272,634	468,042	34,139,948	WOOD	112,624,331	11,313,198	429,568	1,486,436	99,395,129
LAKE	261,263,100	26,022,729	1,258,266	3,713,150	230,268,955	WYANDOT	10,426,227	1,043,693	94,128	109,492	9,178,913
LAWRENCE	17,446,045	1,743,865	229,416	14,877,772	14,877,772						
LICKING	124,952,509	12,587,475	406,876	2,009,064	109,949,094	TOTAL	\$10,473,581,729	\$1,048,628,628	\$66,785,873	\$148,447,564	\$9,209,719,664

(a) Taxes charged in tax year 2003 and collected or reimbursed in tax year 2004.
 (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 1998 - 2003
(figures in millions)

Property Under Public Ownership	1998	1999	2000	2001	2002	2003
Boards of Education	\$3,740.5	\$3,943.1	\$4,229.0	\$4,361.8	\$4,701.3	\$5,019.3
Municipalities	3,311.1	3,443.3	3,838.1	3,981.9	4,218.9	4,413.1
State	2,256.3	2,634.1	2,736.3	2,760.3	2,781.8	2,915.6
Counties	1,519.7	1,604.0	1,672.2	1,860.8	1,977.2	2,070.6
United States	1,298.3	1,376.4	1,409.9	1,425.8	1,259.7	1,568.9
Park Districts	358.5	373.1	384.8	406.8	470.3	489.4
Townships	161.6	183.2	192.2	204.3	251.7	238.9
Total	\$12,646.0	\$13,557.2	\$14,462.5	\$15,001.8	\$15,660.9	\$16,715.9
Property Under Private Ownership	1998	1999	2000	2001	2002	2003
Tax Abatements	\$2,864.4	\$3,333.0	\$3,905.4	\$4,364.8	\$5,169.9	5,501.7
Charities	2,588.2	2,765.9	2,974.5	3,102.5	3,435.3	3,556.9
Churches	2,538.1	2,744.6	2,925.2	3,008.3	3,215.7	3,339.6
Schools and Colleges	1,992.4	1,921.5	2,052.4	2,136.4	2,549.0	2,631.7
Cemeteries	194.1	204.0	219.3	213.6	208.6	213.2
Total	\$10,177.2	\$10,969	\$12,076.8	\$12,825.7	\$14,578.5	\$15,243.1
Grand Total*	\$23,296.7	\$24,972.8	\$27,145.2	\$28,431.7	\$30,884.3	\$32,610.8

* Includes other tax-exempt organizations (e.g., metropolitan housing authorities, 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 2003

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	\$297,635,220	\$38,096,920	12.80 %	LOGAN	\$742,343,350	\$104,643,550	14.10%
ALLEN	1,456,864,550	221,528,560	15.21	LORAIN	5,159,341,050	690,821,910	13.39
ASHLAND	742,202,670	123,167,780	16.59	LUCAS	7,438,875,080	1,272,965,920	17.11
ASHTABULA	1,398,414,930	167,347,150	11.97	MADISON	601,749,640	111,819,980	18.58
ATHENS	629,693,550	267,909,480	42.55	MAHONING	3,267,371,270	412,589,330	12.63
AUGLAIZE	669,052,780	88,212,520	13.18	MARION	816,832,530	143,381,590	17.55
BELMONT	776,707,790	136,254,710	17.54	MEDINA	3,505,512,130	318,277,890	9.08
BROWN	516,623,480	50,944,590	9.86	MEIGS	202,901,700	21,289,640	10.49
BUTLER	6,175,495,560	1,011,173,000	16.37	MERCER	619,438,650	84,107,351	13.58
CARROLL	391,742,170	27,371,390	6.99	MIAMI	1,668,234,710	245,133,770	14.69
CHAMPAIGN	558,177,950	55,778,030	9.99	MONROE	155,719,770	19,252,690	12.36
CLARK	1,868,776,120	250,695,340	13.41	MONTGOMERY	8,646,159,440	1,587,701,700	18.36
CLERMONT	3,239,816,030	336,463,400	10.39	MORGAN	165,845,460	17,516,970	10.56
CLINTON	639,965,940	87,556,370	13.68	MORROW	463,564,530	35,927,070	7.75
COLUMBIANA	1,240,575,920	167,626,450	13.51	MUSKINGUM	1,136,991,170	221,614,930	19.49
COSHOCTON	472,737,070	54,516,530	11.53	NOBLE	138,502,420	34,004,660	24.55
CRAWFORD	562,870,390	45,447,210	8.07	OTTAWA	1,254,711,640	96,620,800	7.70
CUYAHOGA	26,789,443,310	5,042,492,610	18.82	PAULDING	235,619,330	28,089,120	11.92
DARKE	769,831,790	78,439,110	10.19	PERRY	327,111,870	50,540,000	15.45
DEFIANCE	527,614,250	62,392,680	11.83	PICKAWAY	742,792,370	136,568,380	18.39
DELAWARE	4,180,571,640	655,357,770	15.68	PIKE	223,464,660	273,894,150	122.57
ERIE	1,666,090,280	161,096,350	9.67	PORTAGE	2,706,807,500	603,594,020	22.30
FAIRFIELD	2,335,579,490	208,442,850	8.92	PREBLE	612,730,770	52,907,970	8.63
FAYETTE	420,210,940	47,094,970	11.21	PUTNAM	474,282,060	74,653,210	15.74
FRANKLIN	21,761,516,020	4,721,222,870	21.70	RICHLAND	1,700,226,030	269,730,180	15.86
FULTON	702,152,100	180,182,050	25.66	ROSS	816,272,680	192,994,380	23.64
GALLIA	357,184,580	84,091,570	23.54	SANDUSKY	913,681,070	157,586,780	17.25
GEAUGA	2,455,802,150	165,986,790	6.76	SCIOTO	638,856,640	199,252,220	31.19
GREENE	2,850,542,430	738,125,880	25.89	SENECA	730,347,590	103,295,060	14.14
GUERNSEY	437,749,440	113,942,680	26.03	SHELBY	751,378,600	84,193,810	11.21
HAMILTON	16,186,678,010	3,258,097,430	20.13	STARK	6,051,856,870	877,856,160	14.51
HANCOCK	1,207,690,390	176,956,610	14.65	SUMMIT	10,494,847,340	1,433,958,140	13.66
HARDIN	347,894,330	51,105,050	14.69	TRUMBULL	2,854,501,450	355,940,110	12.47
HARRISON	171,552,840	21,908,150	12.77	TUSCARAWAS	1,257,326,200	139,501,840	11.10
HENRY	416,297,860	51,085,170	12.27	UNION	846,215,460	66,807,790	7.89
HIGHLAND	509,208,550	55,927,000	10.98	VAN WERT	370,180,900	46,001,380	12.43
HOCKING	358,451,220	53,723,290	14.99	VINTON	118,556,540	20,241,400	17.07
HOLMES	550,357,890	35,131,490	6.38	WARREN	4,138,795,080	586,583,300	14.17
HURON	849,407,400	107,945,640	12.71	WASHINGTON	756,959,440	103,728,990	13.70
JACKSON	310,992,900	53,068,610	17.06	WAYNE	1,679,081,360	301,791,180	17.97
JEFFERSON	774,472,110	123,153,020	15.90	WILLIAMS	550,509,630	83,438,910	15.16
KNOX	832,684,121	141,198,030	16.96	WOOD	2,166,761,700	483,807,180	22.33
LAKE	5,376,869,520	496,974,490	9.24	WYANDOT	312,803,750	26,077,060	8.34
LAWRENCE	547,821,110	96,786,240	17.67				
LICKING	2,795,221,160	328,074,170	11.74	TOTAL	\$196,583,301,381	\$32,610,794,471	16.59%

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 2002

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	992	\$3,837	\$197,615	LOGAN	686	\$3,743	\$165,550
ALLEN	1,385	3,643	283,061	LORAIN	4,468	3,951	1,406,700
ASHLAND	871	3,726	213,273	LUCAS	9,303	3,657	3,154,749
ASHTABULA	2,833	3,957	851,293	MADISON	631	4,076	162,016
ATHENS	1,591	3,827	465,754	MAHONING	8,043	3,747	2,326,054
AUGLAIZE	634	3,415	118,141	MARION	1,578	3,933	413,537
BELMONT	2,801	3,803	662,964	MEDINA	2,410	3,432	722,375
BROWN	1,071	3,810	203,791	MEIGS	1,093	3,541	181,070
BUTLER	4,809	3,874	1,156,253	MERCER	711	3,704	137,563
CARROLL	865	3,850	182,188	MIAMI	1,958	3,696	462,956
CHAMPAIGN	787	3,748	191,527	MONROE	589	3,749	109,677
CLARK	3,006	3,926	876,530	MONTGOMERY	10,962	3,752	3,791,056
CLERMONT	2,236	3,837	634,785	MORGAN	537	3,785	106,240
CLINTON	554	3,589	115,774	MORROW	666	3,710	140,227
COLUMBIANA	3,603	3,909	854,899	MUSKINGUM	2,467	4,070	665,571
COSHOCTON	824	3,806	181,470	NOBLE	564	3,807	103,234
CRAWFORD	1,333	3,933	393,797	OTTAWA	878	3,675	215,700
CUYAHOGA	33,331	3,761	12,624,956	PAULDING	383	3,821	98,080
DARKE	1,176	3,835	238,554	PERRY ^(c)	1,460	3,698	310,748
DEFIANCE	680	3,765	153,303	PICKAWAY ^(d)	829	3,320	159,523
DELAWARE	770	3,689	209,282	PIKE	1,015	3,751	221,712
ERIE	1,613	3,797	493,418	PORTAGE	2,067	3,474	665,461
FAIRFIELD	1,987	3,885	549,369	PREBLE	1,030	3,906	223,681
FAYETTE	613	4,199	155,550	PUTNAM	534	3,753	105,197
FRANKLIN	11,749	3,893	3,991,776	RICHLAND	3,049	3,987	918,631
FULTON	681	3,763	192,008	ROSS	2,001	3,798	413,927
GALLIA	1,251	3,891	191,008	SANDUSKY	1,278	3,611	263,804
GEAUGA	1,241	3,625	416,973	SCIOTO	3,295	4,091	862,923
GREENE	1,607	3,714	416,537	SENECA	1,093	3,796	261,984
GUERNSEY	1,317	3,538	289,354	SHELBY	830	3,596	177,117
HAMILTON	9,490	3,731	3,285,303	STARK	6,959	3,698	1,895,888
HANCOCK	911	3,763	201,422	SUMMIT	12,938	3,946	4,299,451
HARDIN	594	4,020	126,052	TRUMBULL	6,412	4,018	1,816,280
HARRISON	626	3,832	169,813	TUSCARAWAS	2,624	3,836	641,191
HENRY	574	3,577	139,045	UNION	617	3,602	154,346
HIGHLAND	1,307	3,783	240,046	VAN WERT	652	3,935	179,364
HOCKING	794	3,736	181,168	VINTON	677	3,949	115,795
HOLMES	393	3,694	84,129	WARREN	1,698	3,463	438,881
HURON	1,430	3,062	264,218	WASHINGTON	1,666	3,642	325,997
JACKSON	1,472	4,284	305,110	WAYNE	1,584	3,825	432,367
JEFFERSON	3,073	3,927	676,368	WILLIAMS	716	3,728	199,211
KNOX	1,150	3,765	278,826	WOOD	1,407	3,624	394,287
LAKE	3,805	3,621	1,202,376	WYANDOT	454	3,701	89,037
LAWRENCE	3,839	4,214	591,650				
LICKING	1,851	3,944	409,911	TOTAL	224,332	\$3,802	\$65,589,798

(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 2001 data; this county did not submit data for tax year 2002.

(d) The figures in the first two columns are tax year 2000 data; this county did not submit data for tax years 2001 and 2002.

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