



Real Property Tax

The real property tax is Ohio's oldest tax. It has been an ad valorem tax – meaning, based on value – since 1825, and the Ohio constitution has generally required property to be taxed by uniform rule according to value since 1851.

The Department of Taxation ensures uniformity through its oversight of the appraisal work of Ohio's county auditors. According to state law and department rules, auditors conduct a full reappraisal of real property every six years and update values in the third year following each sexennial reappraisal. The department's Division of Tax Equalization compares the assessed values of properties to sale prices, then uses these "sales ratios" to evaluate assessments and, if necessary, seek changes.

In tax year 2006, the assessed valuation of real property in Ohio was over \$234.1 billion (\$668.9 billion in market value), an increase of approximately 5.2 percent from 2005. Taxes on this assessed value were distributed by county auditors to the local taxing authorities during calendar year 2007.

Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently referred to as "House Bill 920 credits") were nearly \$13 billion for tax year 2006, an increase of 5.5 percent over 2005. This figure does not include deductions for the 10 percent partial exemption on certain residential and agricultural property, the 2.5 percent rollback for owner-occupied dwellings, and the homestead exemption for senior citizens and certain disabled homeowners.

The close of the 2007 fiscal year was marked by the signing of a new two-year budget bill that expanded the homestead exemption to more than a half million additional homeowners.

Previously, most senior citizens and disabled Ohioans were excluded from the homestead exemption because of income tests. The restructured exemption offers eligible homeowners, regardless of income, a credit equal to the tax that would otherwise be charged on up to \$25,000 of the market value of their homestead (a dwelling and up to one acre of land).

The state reimburses local governments and school districts for the full amount of the 10 percent rollback, the 2.5 percent rollback and the homestead exemption. The estimated amount of property tax relief for calendar year 2006 (reimbursed in 2007) was approximately \$951.9 million for the 10 percent reduction, \$184.6 million for the 2.5 percent reduction and \$69.7 million for the homestead exemption. These figures do not include those taxpayers who filed late for the homestead and 2.5 percent reductions.

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-.05, 5705.19)

Real property tax rates are levied locally and vary by taxing jurisdiction. The total tax rate for any particular parcel includes all levies either enacted by a legislative authority or approved by the voters of all taxing jurisdictions in which the property is a part. Examples of such jurisdictions include school districts, counties, municipalities, townships, and special service districts. Each unique combination of these taxing jurisdictions creates a separate taxing district.

During 2006, the statewide average "gross" millage rate was 85.24 mills on residential and agricultural real property and 87.27 mills on commercial and industrial property. The statewide average "effective" or net millage rate on residential and agricultural real property was 52.70 mills, while the effective rate was 63.36 mills on commercial and industrial property. The difference between the gross and effective rate is due to tax reduction factors that generally prevent changes in voted taxes when the valuation of existing real property is increased or decreased (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 non-voted or "inside" millage. Since these inside mills are levied on taxable value – 35 percent of true value – the result is a statutory limit of 0.35 percent, or nearly three times as strict as the 1 percent constitutional limitation.

Exemptions

The real property of governmental or private institutional organizations may be exempt based on how the property is used and/or owned. Examples include schools, charities, churches and municipal corporations. Many other specific exemptions are also provided by law in the Revised Code.

Credits (R.C. 319.301, 319.302, 323.151-.157)

Property tax rollbacks:

Since 1971, a 10 percent reduction, or “rollback,” has applied to each taxpayer’s real property tax bill. In 2005, as part of a broader series of tax reforms, the General Assembly limited the 10 percent rollback to all real property not intended primarily for use in a business activity. The state reimburses local governments and schools for the cost of this rollback.

In addition, a 2.5 percent rollback of real property taxes is granted on a homestead (a dwelling plus up to one acre) that is occupied by the homeowner. The state reimburses local governments and schools for the cost of this rollback.

Tax reduction factors:

Each year, the department calculates effective tax rates based on tax reduction factors that eliminate the effect of a change in the valuation of existing real property on certain voted taxes. This law, outlined in R.C. 319.301, was enacted in 1976 by the 111th General Assembly as House Bill 920. Reduction factors are applied to eligible tax rates for each taxing unit, such as a school district, a county, or a municipality.

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 adjustments are applied to taxes levied against each of these two classes whenever the value of existing real property changes within these respective classes.

Reduction factors are only calculated based on what is known as “carry over” property which is property that is taxed in both the preceding and current year within the same reduction factor class. Therefore, new construction does not trigger a change in reduction factors, and taxing authorities receive new revenue as new property is added. Likewise, reduction factors do not stabilize revenue when property is removed from a class through exemption, demolition, or reclassification. Also, reduction factors are not applied to unvoted millage within the 10-mill constitutional limit or to millage authorized by municipal charter.

Finally, if the tax reductions would 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 to the extent the district levies current expense taxes (for example, if a district only levies 18 mills for current expense purposes, the maximum millage that district will receive will be 18 mills). The reduction factors of joint vocational school districts are adjusted in a similar manner to yield a minimum of two effective mills on each class of real property.

Homestead exemption:

The homestead exemption is available to the homesteads of qualified homeowners who are either: at least 65 years of age, permanently and totally disabled, or at least

59 years of age and the surviving spouse of a deceased taxpayer who had previously received the exemption.

Before the 2007 tax year, eligibility was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income. The schedule for tax year 2006 (bills payable in 2007) was as follows:

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of:
\$13,400 or less	\$5,500 or 75%
More than \$13,400 but not more than \$19,700	\$3,400 or 60%
More than \$19,700 but not more than \$26,200	\$1,100 or 25%
More than \$26,200	-0-

For the 2005 tax year, some 222,090 taxpayers qualified for the exemption. The average size of an exemption was \$11,266 in true value (\$3,943 in taxable value) – meaning that those homeowners who qualified for the program were able to exempt an average of \$11,266 of the value of their homestead from property taxation. This resulted in a total tax savings of about \$70.5 million. For details, see Table 7.

House Bill 119, enacted by the Ohio General Assembly and signed into law by Governor Ted Strickland on June 30, 2007, greatly expanded and simplified the homestead exemption.

Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits no longer apply. Instead, each qualified homeowner is eligible for a credit worth the taxes that would have been charged on up to \$25,000 in true value (\$8,750 in taxable value). In other words, starting with the 2007 tax year, an eligible homestead worth \$100,000 will essentially be taxed as if it is worth \$75,000.

In October, 2007, the department estimated that an additional 566,000 homeowners had signed up for the newly-expanded homestead exemption during a special July 2 through Oct. 1 enrollment period. This estimate does not include the approximately 222,000 homeowners who were already enrolled under the earlier guidelines and will continue to participate.

Savings will vary according to local tax rates, but were expected to average about \$400 per homestead.

For a limited number of taxpayers, the older version of the homestead exemption was more beneficial. A grandfather clause in H.B. 119 protects such homeowners by not allowing the size of the credit to fall below the amount of savings credited on 2006 tax bills (payable in 2007).

Special Provisions

Current agricultural use value (R.C. 5713.30 – 5713.36):

The Ohio Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. But land devoted exclusively to commercial agri-

cultural use may be valued according to its current use instead of its “highest and best” potential use. Such land must meet one of the following requirements for three years before the year in which application for the current use treatment is made:

- ten acres or more must be devoted to commercial agricultural use; or
- 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 assessed on the land in an amount equal to the difference in the amount of tax levied on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

Forest land (R.C. 5713.22 – 5713.26):

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.

Manufactured home tax (R.C. 4505.01, 4503.06, 4503.065):

Manufactured homes are subject to an annual property tax. The valuation method and tax calculation depend on whether or not the manufactured home is taxed like real property.

Personal property approach – The assessed value of a manufactured home, if situated in Ohio before Jan. 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 based on one of two schedules. The manufactured home tax is calculated by applying the gross tax rate of the taxing district in which the home is situated to the home’s assessed value.

Real property approach – If a home was situated or had ownership transferred on or after Jan. 1, 2000, it is assessed at 35 percent of true value. This method of assessment also applies to homes situated before Jan. 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**).

In either case, 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 used in business 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.

Filing and Payment Dates (R.C. 323.12, 323.17)

Normally, at least one half of a real property tax bill is due by Jan. 31 with the balance due by June 20.

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.

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.

County auditors are responsible for assessing all real property and for preparing a general tax list and duplicate. Using the duplicate, county treasurers prepare property tax bills and are responsible for the actual collection of the tax. County boards of revision hear complaints on the assessment or valuation of real property and may increase or decrease an assessment or order a reassessment in the value of any property properly before it.

Ohio Revised Code Citations

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

Recent Legislation

Amended Sub. H.B. 119, 127th General Assembly (effective June 30, 2007; certain provisions effective Sept. 29, 2007; certain other provisions effective on other dates).

Homestead exemption – Expanded the homestead exemption; for an explanation, see the discussion in **Credits**. Added a new division (B) of R.C. 319.54 to provide for a fee equal to 1 percent of the county’s homestead tax reduction amount to reimburse the county auditors for their increased administrative burdens associated with the expanded homestead program.

Real Estate Assessment Fund – Amended R.C. 319.54(C) to increase the percentage of real and personal property tax collections that are credited to the real estate assessment fund to cover the county auditors’ operating expenses.

Residential rental property – In counties with populations exceeding 200,000, the county auditor must

include a statement when transferring a deed for residential rental property that the grantee must register certain contact information with the county auditor. The new owner must register within 60 days after the transfer. Moreover, the real property tax bill must contain a statement that an owner of residential rental property must register with the county auditor. The owner must comply with such requirements for initial information or update information within 60 days after receiving either notice, subject to a discretionary penalty of not less than \$50 or more than \$150.

Tax Commissioner Certifications – Amendments to Chapter 3317 require the Tax Commissioner to certify the same property tax information to the Office of Budget and Management that the Commissioner certifies to the Ohio Department of Education.

Property Tax Administration Fund – For fiscal year 2009 and thereafter, R.C. 5703.80 increases the percentage of tangible personal property tax and public utility personal property tax collections retained by the Department of Taxation from 0.60 percent to 0.725 percent. The fund is used to help cover the costs of oversight, auditing, revenue distribution, and other administrative functions for this local property tax.

Tax Increment Financing (TIF) Resolutions – Uncodified Section 757.08 allowed resolutions that were adopted in December 2005 by a board of trustees of a limited home rule township pursuant to Chapter 504 and R.C. 5709.73 to be deemed to have had an immediate effective date, if the board unanimously adopts a resolution so declaring. This section applies to applications for TIF exemptions under R.C. 5709.73 pending before the Tax Commissioner on the effective date of this section and to such applications filed or refiled within 90 days after that effective date.

Delinquent Tax and Assessment Collection (DELTA) Fund

– Notwithstanding R.C. 321.261, a board of county commissioners of a county with a population exceeding 1.2 million may, by resolution, authorize the use of up to \$3 million in the county's DELTA Fund to prevent residential mortgage foreclosures in the county by providing loans to borrowers in default on their home mortgages and to assist municipalities located in the county in the nuisance abatement of deteriorated residential buildings in foreclosure by paying the costs of boarding up, maintaining, and demolishing such buildings. Per uncodified Section 757.30, the DELTA funds may not be used for such purposes after June 30, 2008.

Sub. H.B. 699, 126th General Assembly (effective March 29, 2007).

R.C. 5709.87 and Section 515.10 (waiver of exemption) – R.C. 5709.87 was amended to allow the owner of record of real property granted a tax exemption as a result of a covenant not to sue issued by the Ohio EPA to notify the Tax Commissioner in writing within sixty days

after receiving the Commissioner's order that the owner does not want the exemption. Upon receipt of the notification, the Commissioner shall rescind the order that granted the exemption. Uncodified Section 515.10 allows the current owner of record of real property subject to an ongoing exemption under R.C. 5709.87 to notify the Commissioner in writing within ninety days from the effective date of this bill that the owner elects to discontinue the exemption for the remainder of the term. Upon receipt of such notification, the Commissioner shall issue an order restoring the property to the tax list beginning with the year in which the notification was received.

R.C. 5713.051 (oil and gas valuation) – This section codified the formula that the Tax Commissioner must use in valuing the oil and gas reserves in Ohio starting with tax year 2007. The section defines the basic elements of the formula and directs how they should be combined to produce the property's true value.

Substitute House Bill 294, 126th General Assembly (effective Sept. 26, 2006).

R.C. 323.65 to 323.78 (abandoned lands) – These sections established expedited foreclosure procedures for abandoned lands that are unoccupied. Agricultural lands are abandoned after two years after they are included on the certified delinquent land list. Nonagricultural lands are abandoned at any time after they are included on the certified delinquent land list. In general, abandoned lands are unoccupied if: (1) no taxable structure on the parcel is inhabited as a dwelling, (2) no trade or business is actively being conducted on the parcel, (3) the parcel is uninhabited and there are no signs that the parcel is changing tenancy or is being improved, or (4) no permanent structure is affixed to the land and the land has been delinquent for at least two years.

R.C. 5323.01 to 5323.04 and 5323.99 (residential rental property) – These sections require the owner of residential rental property to file certain information with the county auditor of the county in which the property is located. "Residential rental property" means real property on which is located one or more dwelling units leased or otherwise rented to tenants solely for residential purposes, or a mobile home park or other permanent or semi-permanent site at which lots are leased or otherwise rented to tenants for the parking of a manufactured home, mobile home, or recreational vehicle that is used solely for residential purposes. "Residential rental property" does not include a hotel or a college or university dormitory.

R.C. 5715.19 and Section 3 (appeal of 10 percent partial exemption eligibility determination) – Division (A)(1)(f) was added to R.C. 5715.19 to provide for an appeal to the county board of revision for a determination made by the county auditor of the applicability of the

10 percent partial exemption (or “rollback”). Section 3 extended the appeal deadline for tax year 2005 to Dec. 31, 2006.

R.C. 5721.01, 5721.03, and 5721.06 (delinquent vacant lands) – Changed the definition of “delinquent vacant lands” from delinquent property that has been delinquent for at least five years to delinquent property that has been delinquent for at least two years.

Recent Court Decisions

Community Health Professionals, Inc. v. Levin, 113 Ohio St.3d 432 (2007):

This case involved three related nonprofit corporations: Community Health Professionals, Inc. (CHP), VNA Comprehensive Services, Inc. (VNA), and Private Duty Services, Inc. (Private Duty). CHP provides skilled, in-home nursing care and hospice services to those in the community who have approval and a care plan from a physician. VNA provides similar in-home services, but focuses on Medicaid patients. Private Duty offers nonskilled health services, including an adult daycare center. The property for which exemption was being sought was CHP’s administrative building, in which VNA and Private Duty lease space from CHP.

Based on the totality of the evidence, the Supreme Court concluded that the property was entitled to tax exemption because it was being used in furtherance of a charitable purpose under R.C. 5709.12 and 5709.121. The Court explained that the three corporations share a common origin, that they have overlapping resources, services, and purposes, that they provide services without regard to a patient’s ability to pay, and that no patients have been denied services due to their inability to pay. Moreover, the fact that VNA and Private Duty paid rent commensurate with the costs of utilities and depreciation does not support the conclusion that CHP, VNA, or Private Duty uses the property with a view to profit, in light of the relationship between the three entities.

Cincinnati Community Kollel v. Levin, 113 Ohio St.3d 138 (2007):

The case concerned an application for a property tax exemption for apartment buildings in which four scholars who study at a kollel and their families live rent-free. A kollel is an institute for the advanced study of Jewish religious texts. A community kollel combines that mission with the goal of providing adult educational opportunities and outreach events for the Jewish community. The Board of Tax Appeals held that the kollel is neither an educational nor a charitable institution because the kollel provides very little formal teaching activity to local community members, it does not award degrees to the four staff scholars, and it does not advance or benefit the public in general, but rather primarily benefits the staff scholars.

Only the kollel’s status as a charitable or educational

institution was at issue in this appeal. The Supreme Court held that the kollel was an educational institution and defined its attributes. According to the court, an educational institution must be marked by the presence of both students and teachers, offer educational opportunities to the public, involve the transfer of knowledge and skills in one or more structured classes rather than in merely social activities, and have as its primary function the presentation of formal instruction. Consequently, the Court reversed the Board’s decision regarding the kollel’s educational status. However, since the Board never addressed the charitable use of the apartment property, the Court remanded the case to the Board to consider whether the purposes for which the kollel uses the apartment buildings qualify those buildings for a property tax exemption under R.C. 5709.121(A).

Girl Scouts – Great Trail Council v. Levin, 113 Ohio St.3d 24 (2007):

The Supreme Court held that a store operated by the Girl Scouts was entitled to a property tax exemption because the store exists to accommodate the Girl Scouts, selling only items reflecting membership in the Girl Scouts. Also, the court noted, the prices charged at the store are intended to cover its costs of operation, and the merchandise is not marketed to compete with commercial, for-profit enterprises.

Dayton Supply & Tool Co., Inc. v. Montgomery County Bd. of Revision, 111 Ohio St.3d 367 (2006):

The Supreme Court held that a corporate officer does not engage in the unauthorized practice of law by preparing and filing a complaint with a board of revision. The court ruled that such an officer could present the claimed value of the property before the board on behalf of his or her corporation, provided that the officer does not make legal arguments, examine witnesses, or undertake any other tasks that can be performed only by an attorney. The court made a distinction between this case and an earlier decision, *Sharon Village Ltd. v. Licking County Bd. of Revision*, 78 Ohio St.3d 479 (1997), in which it held that the filing of a board of revision complaint is the practice of law and only a licensed attorney can file on behalf of another.

Berea City School Dist. Bd. of Educ. v. Cuyahoga County Bd. of Revision, 111 Ohio St.3d 1219 (2006):

The case concerned an appeal of a Board of Tax Appeals determination of an appeal from a county board of revision. The Supreme Court held that the notice required to be served on the Tax Commissioner under R.C. 5717.04 must be initiated within the 30-day appeal period. Moreover, service is initiated when the notice of appeal is placed in the mail.

First Baptist Church of Milford, Inc. v. Wilkins, 110 Ohio St.3d 496 (2006):

Concerning a charitable use exemption, the Supreme Court reaffirmed a longstanding principle of exemption

law: ownership and use must coincide. In other words, the property owner must itself be using the property to claim an exemption under R.C. 5709.12. If the owner is not the user of the property, then the conditions in R.C. 5709.121 must be satisfied.

Olympic Steel, Inc. v. Cuyahoga County Bd. of Revision, 110 Ohio St.3d 1242 (2006):

The case concerned an appeal of a Board of Tax Appeals determination of an appeal from a county board of revision. The Supreme Court held that the requirement in R.C. 5717.04 – that the Tax Commissioner is an appellee and must be served a notice of the appeal by certified

mail – is mandatory and jurisdictional. Consequently, lack of such notice deprived the Court jurisdiction to consider the appeal.

Recent Forms

DTE Form 125, Lien Certificate for Property Tax Payment Linked Deposit Program, was prescribed in May 2007.

DTE Form 6A, Return of Oil and Gas Properties – All Taxes to be Paid by Operator, was revised in March 2007.

DTE Form 6, Return of Oil and Gas Properties, was revised in March 2007.

DTE Form 23A, Application for the Remission of Real Property and Manufactured Home Tax Penalties, was revised in December 2006.

Table 1
Assessed Value of Taxable Real Estate, Taxes Charged, Average Tax Rates,
and Tax Relief:
Tax Years 2002 - 2006

	2002	2003	2004	2005	2006
Value of Taxable Property	\$186,756,854,520	\$196,583,301,381	\$202,591,836,961	\$222,488,359,822	\$234,133,065,917
Residential & Agricultural	142,544,497,300	151,127,413,080	156,078,137,391	170,735,325,098	180,305,043,717
Other ¹	44,212,357,220	45,455,888,301	46,513,699,570	51,753,034,724	53,828,022,200
Taxes Charged ²	9,807,854,075	10,473,581,729	11,242,570,059	12,276,786,818	12,956,794,743
Residential & Agricultural	7,217,105,610	7,747,678,792	8,346,325,594	8,997,828,917	9,568,110,019
Other ¹	2,590,748,465	2,725,902,937	2,896,244,464	3,278,957,901	3,388,684,724
Average Effective Tax Rate ³	52.52 mills	53.28 mills	55.49 mills	55.18 mills	55.34 mills
Residential & Agricultural	50.63 mills	51.27mills	53.48 mills	52.70 mills	53.07 mills
Other ¹	58.60 mills	59.97 mills	62.27 mills	63.36 mills	62.95 mills
10% Reduction in all Real Property Taxes	\$984,682,415	\$1,047,877,702	\$1,124,053,183	\$893,847,539	\$952,598,472
2.5% Reduction in Homeowner's Real Property Taxes	138,287,112	149,435,621	160,761,041	172,959,794	184,280,334
Homestead Exemption Reduction ⁴	64,841,272	67,951,739	69,297,551	70,479,229	69,177,721
Net Taxes Collectible (after 12.5% Reduction & Homestead Exemption)	\$8,620,043,276	\$9,209,719,664	\$9,888,458,284	\$11,139,500,255	\$11,750,738,216

1 Includes commercial, industrial, mineral, and public utility property.

2 Net taxes charged after application of percentage reductions required by R.C. 319.301.

3 Taxes charged divided by value of taxable property.

4 These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program.

Table 2
Gross and Net Tax Millage Rates on the Two Classes of
Real Property, by County:
Tax Year 2006

County	Class I		Class II		County	Class I		Class II	
	Gross Rate ¹	Net Rate ²	Gross Rate ¹	Net Rate ²		Gross Rate ¹	Net Rate ²	Gross Rate ¹	Net Rate ²
ADAMS	50.94	41.51	47.70	43.24	LOGAN	65.16	45.90	64.40	48.71
ALLEN	56.12	44.92	55.99	46.20	LORAIN	79.64	49.21	80.14	56.20
ASHLAND	73.37	45.25	75.89	52.21	LUCAS	98.91	54.48	96.85	67.89
ASHTABULA	76.25	49.66	76.90	55.37	MADISON	65.67	50.33	66.23	53.30
ATHENS	83.32	55.37	90.45	63.57	MAHONING	79.84	53.07	81.50	59.49
AUGLAIZE	59.42	41.85	59.11	48.41	MARION	64.73	43.91	65.82	49.12
BELMONT	62.49	40.81	61.83	44.29	MEDINA	93.99	51.75	94.66	54.31
BROWN	49.95	37.83	50.05	39.89	MEIGS	47.26	39.30	49.43	45.85
BUTLER	78.01	53.45	77.99	59.18	MERCER	58.14	48.41	57.51	50.89
CARROLL	56.07	40.74	56.93	43.91	MIAMI	69.96	44.68	69.77	50.01
CHAMPAIGN	62.02	42.17	69.10	47.29	MONROE	50.08	33.23	50.07	49.89
CLARK	72.47	52.11	74.07	59.04	MONTGOMERY	97.88	61.88	95.42	71.41
CLERMONT	86.58	52.09	84.88	55.91	MORGAN	53.96	37.15	55.56	43.96
CLINTON	51.65	40.95	49.88	42.16	MORROW	53.62	41.11	58.67	46.07
COLUMBIANA	57.83	42.24	59.65	45.80	MUSKINGUM	65.81	42.35	67.01	45.31
COSHOCTON	60.85	39.82	61.57	44.67	NOBLE	46.79	33.95	45.92	38.78
CRAWFORD	73.32	44.35	73.95	52.81	OTTAWA	68.47	36.47	66.21	40.44
CUYAHOGA	113.23	66.81	104.47	75.38	PAULDING	60.25	49.35	64.44	53.84
DARKE	50.60	37.36	52.82	40.46	PERRY	62.69	43.86	63.65	49.39
DEFIANCE	61.75	45.02	62.65	47.14	PICKAWAY	59.95	45.53	63.20	49.33
DELAWARE	77.84	50.63	79.28	53.28	PIKE	59.22	42.25	65.40	48.72
ERIE	83.58	43.54	84.73	53.43	PORTAGE	90.46	48.44	92.07	54.94
FAIRFIELD	83.59	48.18	85.81	48.22	PREBLE	53.18	40.12	55.33	43.04
FAYETTE	58.62	45.07	60.69	46.38	PUTNAM	49.91	41.06	48.60	42.99
FRANKLIN	102.37	58.45	97.26	70.07	RICHLAND	75.43	46.86	76.41	60.00
FULTON	75.85	51.43	75.12	55.47	ROSS	59.18	43.24	63.88	48.60
GALLIA	46.95	39.66	45.95	39.80	SANDUSKY	57.82	39.65	54.66	41.79
GEAUGA	100.75	53.99	100.61	58.69	SCIOTO	60.00	46.59	64.10	49.96
GREENE	80.13	57.52	79.35	58.22	SENECA	63.41	41.51	65.99	52.82
GUERNSEY	58.32	45.13	58.78	48.95	SHELBY	59.90	43.62	60.30	47.45
HAMILTON	92.09	53.54	89.14	64.20	STARK	78.37	47.64	76.56	51.30
HANCOCK	62.56	42.17	63.48	53.02	SUMMIT	89.04	56.75	87.98	63.71
HARDIN	56.18	41.25	55.05	41.21	TRUMBULL	73.54	52.23	71.86	56.85
HARRISON	59.20	38.75	60.46	44.81	TUSCARAWAS	64.52	41.94	65.23	47.04
HENRY	70.18	49.77	71.52	60.39	UNION	75.31	54.55	74.63	61.07
HIGHLAND	46.11	37.07	45.61	37.45	VAN WERT	68.28	49.06	69.50	61.25
HOCKING	61.03	44.97	60.91	47.42	VINTON	46.93	42.72	49.34	47.30
HOLMES	53.93	43.28	53.81	45.89	WARREN	83.52	50.97	86.83	53.54
HURON	60.54	38.86	62.89	43.33	WASHINGTON	54.17	39.47	54.40	41.35
JACKSON	45.96	41.34	47.82	43.47	WAYNE	75.62	48.15	82.62	59.88
JEFFERSON	58.53	38.10	58.65	47.39	WILLIAMS	71.05	44.13	71.32	46.24
KNOX	62.67	45.26	58.21	48.24	WOOD	82.98	51.68	84.19	56.00
LAKE	90.69	49.58	88.58	57.24	WYANDOT	52.01	32.98	49.95	34.06
LAWRENCE	38.03	35.06	40.12	37.40	STATEWIDE				
LICKING	65.55	47.25	62.54	47.34	AVERAGE³	86.17	53.07	87.99	62.95

1 Rate on property prior to application of tax reduction factors. Gross rate equals taxes levied divided by taxable value.

2 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.

3 For the two combined classes of real property, the statewide average gross rate is 86.59 mills and the statewide average net rate is 55.34 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 2006

County	Taxable Value	Gross Taxes Levied	Taxes Charged ¹	Special Assessments	Effective Tax Rate ²	County	Taxable Value	Gross Taxes Levied	Taxes Charged ¹	Special Assessments	Effective Tax Rate ²
ADAMS	\$335,033,780	\$16,767,921	\$14,066,858	\$15,049	41.99	LOGAN	\$853,293,470	\$55,476,149	\$39,633,343	\$523,189	46.45
ALLEN	1,650,759,400	92,585,432	74,658,016	2,959,530	45.23	LORAIN	6,368,677,720	507,769,267	321,152,340	3,255,411	50.43
ASHLAND	844,671,070	62,295,054	39,101,404	33,227	46.29	LUCAS	8,715,159,600	857,583,495	503,842,483	32,870,390	57.81
ASHTABULA	1,600,143,810	122,202,012	81,172,415	2,059,215	50.73	MADISON	717,995,240	47,209,138	36,454,460	1,487,903	50.77
ATHENS	709,458,860	60,176,032	40,505,391	918,950	57.09	MAHONING	3,818,168,810	306,261,404	208,133,455	2,100,654	54.51
AUGLAIZE	764,114,140	45,362,083	32,852,417	806,323	42.99	MARION	877,421,360	56,990,683	39,472,810	1,225,670	44.99
BELMONT	923,297,500	57,545,879	38,467,249	235,568	41.66	MEDINA	4,117,371,510	387,430,708	214,787,075	2,418,947	52.17
BROWN	636,470,310	31,799,757	24,209,439	497,366	38.04	MEIGS	228,309,990	10,880,725	9,245,665	3,774	40.50
BUTLER	7,125,731,780	555,836,980	389,615,600	25,123,544	54.68	MERCER	715,277,780	41,526,708	34,850,333	754,899	48.72
CARROLL	444,239,900	24,952,729	18,254,154	16,162	41.09	MIAMI	1,860,506,820	130,103,602	84,936,900	1,503,205	45.65
CHAMPAIGN	614,227,210	38,627,574	26,289,842	50,057	42.80	MONROE	175,676,820	8,797,536	6,218,432	14,393	35.40
CLARK	2,121,994,000	154,499,277	113,682,331	705,039	53.57	MONTGOMERY	9,769,259,480	950,535,473	626,534,188	24,900,649	64.13
CLERMONT	3,842,053,450	331,296,127	203,179,266	6,714,656	52.88	MORGAN ³	200,376,180	10,856,757	7,633,769	0	38.10
CLINTON	755,855,560	38,702,552	31,185,727	390,223	41.26	MORROW	585,028,140	31,593,103	24,272,856	175,774	41.49
COLUMBIANA	1,400,156,830	81,377,877	59,926,887	888,366	42.80	MUSKINGUM	1,385,855,630	91,553,149	59,569,736	270,565	42.98
COSHOCTON	539,443,190	32,902,328	22,002,354	9,877	40.79	NOBLE	162,842,300	7,603,027	5,620,395	3,205	34.51
CRAWFORD	637,921,070	46,836,960	29,196,469	189,286	45.77	OTTAWA	1,530,753,190	104,242,106	56,825,296	2,595,785	37.12
CUYAHOGA	33,769,850,030	3,725,533,751	2,352,276,644	64,574,578	69.66	PAULDING	251,067,960	15,255,746	12,529,520	398,859	49.90
DARKE	838,573,280	42,691,256	31,697,571	429,507	37.80	PERRY	419,371,390	26,333,122	18,643,661	75,182	44.46
DEFIANCE	598,603,725	37,057,938	27,168,319	792,645	45.39	PICKAWAY	905,354,680	54,693,605	41,701,886	584,296	46.06
DELAWARE	5,771,651,124	450,233,959	293,973,470	12,476,229	50.93	PIKE	283,490,150	17,054,272	12,256,401	19,014	43.23
ERIE	1,950,279,470	163,467,495	88,908,968	1,994,483	45.59	PORTAGE	3,222,206,850	292,486,570	160,101,965	1,579,845	49.69
FAIRFIELD	2,797,621,390	234,801,876	134,806,668	1,061,871	48.19	PREBLE	696,176,560	37,206,312	28,177,225	2,071,552	40.47
FAYETTE	491,138,800	28,997,097	22,266,855	1,070,747	45.34	PUTNAM	531,733,430	26,475,053	21,930,162	451,217	41.24
FRANKLIN	26,439,904,100	2,667,608,383	1,634,335,053	48,277,193	61.81	RICHLAND	1,957,865,170	148,049,883	96,709,831	1,697,669	49.40
FULTON	797,136,100	60,347,705	41,627,121	1,334,008	52.22	ROSS	925,457,820	55,596,960	40,963,946	326,155	44.26
GALLIA	413,958,250	19,324,130	16,432,854	36,935	39.70	SANDUSKY	1,047,726,370	59,999,831	41,933,553	523,465	40.02
GEAUGA	2,893,533,640	291,472,440	157,680,587	1,803,176	54.49	SCIOTO	735,555,080	44,742,872	34,771,460	639,331	47.27
GREENE	3,273,872,050	261,887,730	188,714,291	2,080,150	57.64	SENECA	813,855,830	51,967,718	35,366,099	554,014	43.45
GUERNSEY	520,185,600	30,387,224	23,885,085	173,915	45.92	SHELBY	846,024,640	50,747,871	37,602,255	800,006	44.45
HAMILTON	18,918,013,070	1,727,591,998	1,065,511,779	64,547,339	56.32	STARK	7,049,057,430	549,614,980	341,469,053	2,126,705	48.44
HANCOCK	1,379,880,800	86,588,182	61,246,859	1,222,542	44.39	SUMMIT	11,920,865,110	1,058,632,862	694,646,854	24,790,150	58.27
HARDIN	382,422,620	21,420,658	15,772,751	1,137,479	41.24	TRUMBULL	3,269,390,570	239,354,547	173,706,817	1,383,824	53.13
HARRISON	206,007,380	12,233,670	8,166,686	30,329	39.64	TUSCARAWAS	1,448,197,810	93,651,353	62,223,045	322,667	42.97
HENRY	462,384,660	32,532,229	23,654,059	532,897	51.16	UNION	1,093,860,498	82,216,558	61,194,328	218,651	55.94
HIGHLAND	607,545,300	27,971,589	22,556,749	582,545	37.13	VAN WERT	397,796,560	27,224,867	20,164,319	890,318	50.69
HOCKING	437,239,080	26,680,100	19,773,238	25,913	45.22	VINTON	138,843,390	6,547,468	5,991,309	250	43.15
HOLMES ³	650,118,670	35,046,595	28,458,594	0	43.77	WARREN	5,659,516,960	476,140,749	291,140,675	5,070,215	51.44
HURON	951,612,460	57,979,237	37,686,056	285,655	39.60	WASHINGTON	859,083,230	46,586,661	34,293,271	88,709	39.92
JACKSON	405,552,070	18,804,828	16,956,025	51,268	41.81	WAYNE	1,929,799,620	148,468,420	97,186,131	635,152	50.36
JEFFERSON	905,375,820	53,016,525	36,221,958	312,513	40.01	WILLIAMS	638,528,020	45,403,055	28,438,341	1,433,665	44.54
KNOX	978,607,800	60,767,325	44,665,250	1,422,312	45.64	WOOD	2,608,785,960	217,231,636	137,548,545	7,776,158	52.73
LAKE	6,251,440,810	564,131,705	320,193,847	8,804,720	51.22	WYANDOT	339,434,560	17,546,143	11,251,845	81,898	33.15
LAWRENCE	632,633,540	24,248,392	22,387,564	420,305	35.39						
LICKING	3,391,332,730	220,628,749	160,277,989	2,969,427	47.26	TOTAL	\$234,133,065,917	\$20,272,861,485	\$12,956,794,743	\$388,706,499	55.34

1 Represents taxes charged after tax reduction factors are applied. The 10 percent rollback for all real property, 2.5 percent 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.

2 Rates shown in mills equal taxes charged divided by taxable value.

3 Counties which levied no special assessments.

Table 4
Taxes Charged on Real Property, and Property Tax Relief, by County:
Tax Year 2006

County	Taxes Charged ²	10% Reduction ³	Homestead Exemption Reduction ³	2.5% Reduction in Taxes of Homeowners ³	Net Taxes Collectible ⁴	County	Taxes Charged ²	10% Reduction ³	Homestead Exemption Reduction ³	2.5% Reduction in Taxes of Homeowners ³	Net Taxes Collectible ⁴
ADAMS	\$14,066,858	\$1,009,987	\$218,211	\$56,752	\$12,781,909	LOGAN	\$39,633,343	\$3,156,758	\$163,537	\$342,192	\$35,970,856
ALLEN	74,658,016	5,632,023	316,900	1,076,187	67,632,905	LORAIN	321,152,340	25,751,443	1,456,473	4,845,192	289,099,232
ASHLAND	39,101,404	3,241,522	279,098	616,630	34,964,154	LUCAS	503,842,483	35,553,154	3,196,504	7,521,673	457,571,152
ASHTABULA	81,172,415	6,453,131	921,616	972,116	72,825,552	MADISON	36,454,460	3,066,612	181,211	601,784	32,604,85
ATHENS	40,505,391	3,109,891	468,840	450,664	36,475,997	MAHONING	208,133,455	15,687,663	2,282,312	3,142,049	187,021,43
AUGLAIZE	32,852,417	2,630,554	136,680	485,523	29,599,661	MARION	39,472,810	3,061,600	405,282	559,477	35,446,450
BELMONT	38,467,249	2,833,632	692,385	489,821	34,451,410	MEDINA	214,787,075	17,905,007	974,797	3,775,838	192,131,433
BROWN	24,209,439	2,178,173	243,654	267,075	21,520,536	MEIGS	9,245,665	733,064	195,258	85,478	8,231,865
BUTLER	389,615,600	29,945,532	1,395,194	5,542,655	352,732,219	MERCER	34,850,333	3,024,643	168,164	476,172	31,181,354
CARROLL	18,254,154	1,607,996	189,518	217,720	16,238,921	MIAMI	84,936,900	6,792,937	506,891	1,257,511	76,379,561
CHAMPAIGN	26,289,842	2,274,550	183,541	289,858	23,541,894	MONROE	6,218,432	506,810	105,774	55,902	5,549,946
CLARK	113,682,331	8,725,538	911,492	1,581,529	102,463,772	MONTGOMERY	626,534,188	46,111,103	4,355,861	9,658,978	566,408,246
CLERMONT	203,179,266	16,357,934	699,993	3,240,355	182,880,984	MORGAN	7,633,769	638,160	133,790	64,929	6,796,890
CLINTON	31,185,727	2,318,772	110,651	354,558	28,401,747	MORROW	24,272,856	2,217,602	161,196	292,143	21,601,915
COLUMBIANA	59,926,887	4,977,996	821,842	768,657	53,358,392	MUSKINGUM	59,569,736	4,619,120	631,270	740,085	53,579,261
COSHOCTON	22,002,354	1,716,396	206,848	244,283	19,834,827	NOBLE	5,620,395	468,891	104,345	62,065	4,985,094
CRAWFORD	29,196,469	2,353,207	395,116	320,473	26,127,673	OTTAWA	56,825,296	4,674,426	257,301	367,983	51,525,586
CUYAHOGA	2,352,276,644	144,275,015	12,374,962	30,532,882	2,165,093,786	PAULDING	12,529,520	1,088,540	98,523	185,785	11,156,673
DARKE	31,697,571	2,693,156	248,803	413,267	28,342,344	PERRY	18,643,661	1,649,384	314,863	296,259	16,383,155
DEFIANCE	27,168,319	2,230,422	170,585	440,105	24,327,207	PICKAWAY	41,701,886	3,566,853	207,628	600,540	37,326,866
DELAWARE	293,973,470	25,893,152	326,797	5,226,707	262,526,815	PIKE	12,256,401	1,015,038	245,430	156,392	10,839,542
ERIE	88,908,968	6,721,969	467,518	1,241,363	80,478,118	PORTAGE	160,101,965	12,541,543	726,746	2,077,599	144,756,077
FAIRFIELD	134,806,668	11,417,434	686,604	2,049,864	120,652,766	PREBLE	28,177,225	2,450,671	212,789	440,974	25,072,791
FAYETTE	22,266,855	1,767,743	173,907	297,429	20,027,776	PUTNAM	21,930,162	1,984,164	105,433	401,386	19,439,180
FRANKLIN	1,634,335,053	109,296,807	4,594,346	22,587,042	1,497,856,858	RICHLAND	96,709,831	7,374,927	968,624	1,408,973	86,957,307
FULTON	41,627,121	3,316,923	210,846	639,070	37,460,283	ROSS	40,963,946	3,260,539	480,973	506,723	36,715,710
GALLIA	16,432,854	1,193,103	282,746	143,057	14,813,949	SANDUSKY	41,933,553	3,420,736	287,598	644,248	37,580,972
GEAUGA	157,680,587	13,934,441	479,070	2,637,410	140,629,665	SCIOTO	34,771,460	2,722,749	893,082	491,947	30,663,681
GREENE	188,714,291	15,515,755	462,780	2,859,974	169,875,783	SENECA	35,366,099	2,802,592	264,348	475,346	31,823,813
GUERNSEY	23,885,085	1,863,362	285,056	266,484	21,470,183	SHELBY	37,602,255	2,894,662	177,633	432,182	34,097,778
HAMILTON	1,065,511,779	77,207,360	3,179,629	15,918,542	969,206,248	STARK	341,469,053	26,211,926	2,767,180	5,151,146	307,338,801
HANCOCK	61,246,859	4,630,498	232,156	946,849	55,437,355	SUMMIT	694,646,854	52,619,347	4,149,018	10,414,310	627,464,178
HARDIN	15,772,751	1,343,906	151,408	217,635	14,059,802	TRUMBULL	173,706,817	13,736,990	2,016,161	2,288,734	155,664,932
HARRISON	8,166,686	679,511	163,280	79,979	7,243,915	TUSCARAWAS	62,223,045	4,863,878	649,155	788,808	55,921,204
HENRY	23,654,059	2,015,414	150,064	319,836	21,168,745	UNION	61,194,328	4,655,988	155,049	818,912	55,564,380
HIGHLAND	22,556,749	1,922,249	241,376	193,895	20,199,229	VAN WERT	20,164,319	1,698,728	199,575	299,419	17,966,597
HOCKING	19,773,238	1,751,903	190,387	276,360	17,554,588	VINTON	5,991,309	527,317	130,867	64,128	5,268,997
HOLMES	28,458,594	2,278,474	88,762	265,650	25,825,708	WARREN	291,140,675	23,568,374	570,583	4,971,643	262,030,076
HURON	37,686,056	3,140,669	269,120	617,007	33,659,260	WASHINGTON	34,293,271	2,568,248	314,619	406,102	31,004,303
JACKSON	16,956,025	1,305,518	324,078	103,736	15,222,692	WAYNE	97,186,131	7,543,969	482,786	1,339,025	87,820,350
JEFFERSON	36,221,958	2,734,652	668,627	466,433	32,352,246	WILLIAMS	28,438,341	2,264,585	202,533	414,666	25,556,557
KNOX	44,665,250	3,857,274	265,876	596,120	39,945,980	WOOD	137,548,545	10,206,200	469,073	1,675,713	125,197,560
LAKE	320,193,847	24,209,451	1,346,749	4,787,635	289,850,012	WYANDOT	11,251,845	945,911	97,185	137,456	10,071,294
LAWRENCE	22,387,564	1,901,360	649,589	289,160	19,547,455						
LICKING	160,277,989	13,362,141	426,092	2,541,223	143,948,532	TOTAL	\$12,956,794,743	\$951,979,345	\$69,770,207	\$184,667,440	\$11,750,377,751

1 Taxes charged in tax year 2006 and collected or reimbursed in calendar year 2007.

2 Net taxes charged after application of percentage reductions by R.C. 319.301.

3 Reduction is applied to residential and agricultural property not exceeding one acre.

4 County figures may not add to total due to rounding.

Table 5
Assessed Valuation of Exempt Real Property,
by Ownership Classifications:
Tax Years 2002 - 2006
 (figures in millions)

Property Under Public Ownership	2002	2003	2004	2005	2006
Boards of Education	\$4,701.3	\$5,019.3	\$5,239.0	\$5,569.1	\$5,877.4
Municipalities	4,218.9	4,413.1	4,497.2	4,667.8	4,938.9
State	2,781.8	2,915.6	2,984.6	3,113.6	3,303.0
Counties	1,977.2	2,070.6	2,235.9	2,144.9	2,343.6
United States	1,259.7	1,568.9	1,578.7	1,619.9	1,720.1
Park Districts	470.3	489.4	479.3	518.7	586.0
Townships	251.7	238.9	249.5	271.0	309.5
Total	\$15,660.9	\$16,715.9	\$17,282.2	\$17,905.0	\$19,078.5
Property Under Private Ownership	2002	2003	2004	2005	2006
Tax Abatements	\$5,169.9	\$5,501.7	\$5,679.1	\$6,264.1	\$6,908.8
Charities	3,435.3	3,556.9	3,693.1	3,888.3	4,119.6
Churches	3,215.7	3,339.6	3,431.0	3,726.0	3,822.8
Schools and Colleges	2,549.0	2,631.7	2,743.0	3,054.8	3,219.7
Cemeteries	208.6	213.2	213.3	232.2	232.2
Total	\$14,578.5	\$15,243.1	\$15,759.5	\$17,165.4	\$18,303.3
Grand Total¹	\$30,884.3	\$32,610.8	\$33,688.6	\$35,741.6	\$38,123.6

¹ 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 2006

County	Assessed Value of Taxable Real Property	Percent of Assessed Value of Exempt Real Property	Tax Base Exempt from Taxation	County	Assessed Value of Taxable Real Property	Percent of Assessed Value of Exempt Real Property	Tax Base Exempt from Taxation
ADAMS	\$335,033,780	\$47,484,300	12.41%	LOGAN	\$853,293,470	\$84,154,720	8.98%
ALLEN	1,650,759,400	294,791,770	15.15	LORAIN	6,368,677,720	810,588,140	11.29
ASHLAND	844,671,070	125,146,380	12.90	LUCAS	8,715,159,600	1,286,789,500	12.87
ASHTABULA	1,600,143,810	214,458,580	11.82	MADISON	717,995,240	145,976,250	16.90
ATHENS	709,458,860	295,168,140	29.38	MAHONING	3,818,168,810	483,477,830	11.24
AUGLAIZE	764,114,140	87,974,680	10.32	MARION	877,421,360	160,558,520	15.47
BELMONT	923,297,500	162,948,270	15.00	MEDINA	4,117,371,510	337,965,430	7.59
BROWN	636,470,310	60,848,640	8.73	MEIGS	228,309,990	26,179,420	10.29
BUTLER	7,125,731,780	1,208,463,760	14.50	MERCER	715,277,780	87,991,768	10.95
CARROLL	444,239,900	28,144,540	5.96	MIAMI	1,860,506,820	235,796,640	11.25
CHAMPAIGN	614,227,210	52,858,960	7.92	MONROE	175,676,820	22,243,830	11.24
CLARK	2,121,994,000	276,646,550	11.53	MONTGOMERY	9,769,259,480	1,768,186,170	15.33
CLERMONT	3,842,053,450	439,117,720	10.26	MORGAN	200,376,180	20,073,300	9.11
CLINTON	755,855,560	98,389,980	11.52	MORROW	585,028,140	47,255,650	7.47
COLUMBIANA	1,400,156,830	193,527,130	12.14	MUSKINGUM	1,385,855,630	256,877,650	15.64
COSHOCTON	539,443,190	56,864,410	9.54	NOBLE	162,842,300	34,112,340	17.32
CRAWFORD	637,921,070	73,042,010	10.27	OTTAWA	1,530,753,190	109,281,390	6.66
CUYAHOGA	33,769,850,030	5,951,969,060	14.98	PAULDING	251,067,960	35,037,770	12.25
DARKE	838,573,280	87,525,970	9.45	PERRY	419,371,390	70,201,940	14.34
DEFIANCE	598,603,725	89,942,170	13.06	PICKAWAY	905,354,680	157,112,620	14.79
DELAWARE	5,771,651,124	805,440,700	12.25	PIKE	283,490,150	286,589,630	50.27
ERIE	1,950,279,470	227,196,500	10.43	PORTAGE	3,222,206,850	717,546,930	18.21
FAIRFIELD	2,797,621,390	253,117,320	8.30	PREBLE	696,176,560	65,828,100	8.64
FAYETTE	491,138,800	51,932,010	9.56	PUTNAM	531,733,430	95,294,940	15.20
FRANKLIN	26,439,904,100	5,733,261,800	17.82	RICHLAND	1,957,865,170	278,749,410	12.46
FULTON	797,136,100	170,886,770	17.65	ROSS	925,457,820	198,909,060	17.69
GALLIA	413,958,250	86,487,000	17.28	SANDUSKY	1,047,726,370	179,504,760	14.63
GEAUGA	2,893,533,640	215,301,900	6.93	SCIOTO	735,555,080	250,154,700	25.38
GREENE	3,273,872,050	770,828,970	19.06	SENECA	813,855,830	117,762,990	12.64
GUERNSEY	520,185,600	109,201,000	17.35	SHELBY	846,024,640	98,691,420	10.45
HAMILTON	18,918,013,070	4,245,481,930	18.33	STARK	7,049,057,430	953,683,220	11.92
HANCOCK	1,379,880,800	195,580,110	12.41	SUMMIT	11,920,865,110	1,529,193,720	11.37
HARDIN	382,422,620	59,705,680	13.50	TRUMBULL	3,269,390,570	410,695,990	11.16
HARRISON	206,007,380	29,375,720	12.48	TUSCARAWAS	1,448,197,810	147,936,510	9.27
HENRY	462,384,660	69,041,240	12.99	UNION	1,093,860,498	76,491,820	6.54
HIGHLAND	607,545,300	64,741,730	9.63	VAN WERT	397,796,560	75,319,230	15.92
HOCKING	437,239,080	67,070,180	13.30	VINTON	138,843,390	21,004,690	13.14
HOLMES	650,118,670	41,953,720	6.06	WARREN	5,659,516,960	729,887,520	11.42
HURON	951,612,460	102,085,930	9.69	WASHINGTON	859,083,230	134,415,060	13.53
JACKSON	405,552,070	91,402,330	18.39	WAYNE	1,929,799,620	310,227,680	13.85
JEFFERSON	905,375,820	137,618,240	13.19	WILLIAMS	638,528,020	105,730,480	14.21
KNOX	978,607,800	163,904,300	14.35	WOOD	2,608,785,960	567,697,500	17.87
LAKE	6,251,440,810	467,052,810	6.95	WYANDOT	339,434,560	27,881,930	7.59
LAWRENCE	632,633,540	113,402,940	15.20				
LICKING	3,391,332,730	447,146,070	11.65	TOTAL	\$234,133,065,917	\$38,123,588,088	14.00%

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 2005

County	Number of Homestead Exemptions Granted ¹	Average Reduction in Taxable Value ¹	Total Reduction in Real Property Taxes ²	County	Number of Homestead Exemptions Granted ¹	Average Reduction in Taxable Value ¹	Total Reduction in Real Property Taxes ²
ADAMS	1,006	\$4,019	\$206,815	LOGAN	628	\$3,923	\$162,595
ALLEN	1,393	4,022	327,637	LORAIN	4,240	4,153	1,437,715
ASHLAND	907	3,914	278,938	LUCAS	8,580	4,110	3,206,550
ASHTABULA	2,887	4,057	935,359	MADISON	640	4,206	181,528
ATHENS	1,505	4,037	481,989	MAHONING	7,615	3,815	2,307,412
AUGLAIZE	619	3,624	135,776	MARION	1,484	4,207	468,471
BELMONT	2,728	3,991	690,848	MEDINA	2,804	3,797	979,158
BROWN	1,154	4,165	234,799	MEIGS	1,076	3,779	195,108
BUTLER	4,299	4,058	1,317,091	MERCER	710	3,913	165,622
CARROLL	812	4,154	191,010	MIAMI	1,794	3,896	509,116
CHAMPAIGN	726	4,015	186,691	MONROE	521	4,116	108,751
CLARK	2,942	4,052	887,935	MONTGOMERY	14,492	3,036	4,233,858
CLERMONT	2,176	3,936	684,037	MORGAN ⁴	537	3,785	113,625
CLINTON	518	3,918	114,211	MORROW	725	3,925	165,507
COLUMBIANA	3,467	4,028	838,503	MUSKINGUM	2,318	4,189	628,796
COSHOCTON	794	3,927	204,413	NOBLE	537	4,028	100,592
CRAWFORD	1,277	4,171	417,905	OTTAWA	868	3,833	231,819
CUYAHOGA	31,777	3,941	13,425,206	PAULDING	370	4,121	94,007
DARKE	1,226	3,998	256,572	PERRY	1,269	4,182	332,801
DEFIANCE	674	3,885	170,542	PICKAWAY	747	4,108	202,115
DELAWARE	1,079	3,900	295,017	PIKE	1,001	3,982	250,807
ERIE	1,414	3,913	468,893	PORTAGE	2,177	3,691	732,826
FAIRFIELD	2,085	4,290	605,188	PREBLE	970	4,182	223,996
FAYETTE ³	560	4,388	164,594	PUTNAM	577	3,900	115,593
FRANKLIN	11,508	4,090	4,555,797	RICHLAND	2,907	4,212	949,814
FULTON	677	3,819	210,316	ROSS	1,995	3,881	473,980
GALLIA	1,265	4,142	268,400	SANDUSKY	1,230	3,846	275,091
GEAUGA	1,312	3,793	476,451	SCIOTO	3,398	4,327	926,104
GREENE	1,602	3,829	458,184	SENECA	1,015	3,915	375,626
GUERNSEY	1,288	3,786	296,181	SHELBY	773	3,909	180,246
HAMILTON	8,658	3,978	3,312,930	STARK	8,404	3,928	2,432,776
HANCOCK	923	3,869	234,349	SUMMIT	11,872	4,071	4,212,835
HARDIN	621	4,169	164,076	TRUMBULL	6,201	4,185	1,967,119
HARRISON	658	3,951	159,856	TUSCARAWAS	2,476	4,029	670,289
HENRY	588	3,658	151,731	UNION	543	3,924	146,934
HIGHLAND	1,307	4,082	250,675	VAN WERT	690	4,088	198,834
HOCKING	772	4,056	194,092	VINTON	629	4,051	122,252
HOLMES	371	4,017	85,972	WARREN	1,820	3,623	540,965
HURON	1,328	3,342	283,214	WASHINGTON	1,583	3,811	318,309
JACKSON	1,429	4,537	320,264	WAYNE	1,618	3,859	476,656
JEFFERSON	2,883	4,141	678,277	WILLIAMS	693	3,883	201,530
KNOX	1,089	4,005	271,257	WOOD	1,483	3,685	418,095
LAKE	3,920	3,798	1,390,967	WYANDOT	450	3,972	97,325
LAWRENCE	3,613	4,502	616,007				
LICKING	1,793	4,093	447,118	TOTAL	222,090	\$3,943	\$70,479,229

¹ Compiled from surveys of county auditors conducted by the Department of Taxation.

² 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.

³ Most recent data available for Fayette County are for tax year 2004.

⁴ Most recent data available for Morgan County are for tax year 2002.