



Property Tax – Real Property

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 2009 (bills payable during 2010), the assessed valuation of real property in Ohio was about \$238.2 billion (\$681 billion in appraised true value), an decrease of approximately 1.2 percent from 2008. Revenue from taxes levied on this assessed value was distributed by county auditors to the local taxing authorities during calendar year 2010.

Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as "House Bill 920") were \$14.1 billion for tax year 2009, an increase of 2.2 percent over 2008. This amount 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 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 amount of property tax relief for calendar year 2009 (reimbursed in 2010) is estimated to be \$1.1 billion for the 10 percent reduction, \$206.1 million for the 2.5 percent reduction and \$356.8 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 2009, the statewide average "gross" tax rate was 87.84 mills on residential and agricultural real property and 90.02 mills on commercial and industrial property. The statewide average "effective" or net tax rate on residential and agricultural real property was 57.42 mills, while the effective rate was 65.69 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 they are approved by voters. This is known in state law as the 10-mill limitation on nonvoted or "inside" millage. Since these inside mills are levied on taxable value, which is 35 percent of true value, the result is a statutory limit of 0.35 percent, or nearly three times as strict as the constitutional 1 percent limit.

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 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, since the 1979 tax year, a 2.5 percent rollback

of real property taxes has been available to homesteads – meaning, dwelling plus up to one acre 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 the purpose of applying 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 on “carryover” property – meaning, 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 reduce the effective tax rate for current expenses of a school district below 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. (However, districts that levy less than 20 mills do not automatically reach this 20 mill floor; a district that only levies 18 mills for current expense purposes will never receive more than 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 dates back to 1971. It 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 previously received the exemption.

Before the 2007 tax year, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income.

Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits no longer applied. Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to

\$25,000 of the value of an eligible homestead from property taxation.

Some 813,848 taxpayers qualified for the homestead exemption in 2008 on their tax bills payable in 2009 (see Table 7) – an increase of 37,694 from the previous year. The total tax savings for 2008 was approximately \$345 million, or about 26.6 million more than the previous year.

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 agricultural 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 land valued according to its agricultural use is converted to a different 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 (but not as) 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 applying a 10 percent rollback. 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)

According to statute, at least one-half of a real property tax bill is due by Dec. 31, with the balance due by June 20. In practice, these deadlines are often extended in the ways described below.

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 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

Substitute House Bill 1, 128th General Assembly (effective Oct. 16, 2009).

Delinquent tax and assessment collection fund – R.C. 321.261(D)(1) was added to allow the county treasurer or prosecuting attorney to use moneys in this fund to prevent residential mortgage foreclosures and to address problems associated with other foreclosed real property. The amount used in any year may not exceed the amount that would cause the fund to have a reserve of less than 20% of the amount expended in the preceding year for the usual purposes in division (A). Money used under division (D)(1) shall be used to provide loans to borrowers in default on their home mortgages, including payment of late fees, to clear arrearage balances, and to augment the county's foreclosure prevention program. The money may also be used to assist municipalities and townships in the nuisance abatement of deteriorated residential buildings in foreclosure, or vacant, abandoned, tax-delinquent, or blighted real property, including costs of boarding up such buildings, lot maintenance, and demolition.

Interest on delinquent taxes – R.C. 323.121(B)(2) was amended to allow a county treasurer of a county that has organized a county land reutilization corporation under Chapter 1724 to charge interest at the rate of 12% per annum or 1% per month as specified in the treasurer's order.

Property tax administration fund – The percentages in R.C. 5703.80 charged against real property and public utility personal property taxes were increased because of the phase-out of the tangible personal property tax.

Conversion tax levy – R.C. 5705.219 was created to provide for the conversion levy to allow school districts who currently have more than 20 effective mills for current operating expenses to convert the excess over 20 mills to a fixed-sum levy and, thus, bring the school district to the 20-mill floor immediately. R.C. 5705.2110 is the hold harmless provision to account for any loss to the school district because of higher effective tax rates for class 2 real property and public utility property. The levy may be placed on the ballot only at a primary or general election starting with calendar year 2010.

Regional student education district tax levy – R.C. 5705.2111 was created to allow for a voted tax levy not to exceed 3.0 mills to fund the services to be provided by the district established under R.C. 3313.83.

Budget commission – R.C. 5705.341 was amended to allow a taxpayer/appellant to request that the Board of Tax Appeals send its findings by certified mail at the appellant's expense. R.C. 5705.37 was amended to allow a political subdivision/appellant to request that the Board of Tax Appeals send its findings by certified mail at the appellant's expense.

Board of revision – R.C. 5715.02 was amended to change the make-up of the board from county auditor, county treasurer, and the president of the board of county commissioners to the auditor, treasurer, and any member of the board of county commissioners.

Board of tax appeals – R.C. 5715.251 was amended to allow a county auditor, upon an appeal of the tax commissioner’s order increasing or decreasing aggregate real property values in the county, to request that the Board of Tax Appeals send its order by certified mail at the auditor’s expense. R.C. 5717.03 was amended to allow a party to an appeal to the Board of Tax Appeals from a decision of a county board of revision or of the tax commissioner, among others, to request that the Board of Tax Appeals send its decision or order by certified mail at the requestor’s expense.

Substitute Senate Bill 232, 128th General Assembly (effective June 17, 2010).

Energy facilities – R.C. 5709.53(B) was created to provide an exemption for real property included in an energy facility with an aggregate nameplate capacity of 250 kw or less, if construction or installation is completed on or after January 1, 2010. R.C. 5713.30 was amended to provide that the construction or installation of an energy facility on a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use shall not cause the remaining portion to be deemed a conversion for current agricultural use valuation purposes, if the remaining portion continues to be devoted exclusively to agricultural use. R.C. 5713.34 was amended to provide that a recoupment charge shall not be levied for the conversion of a portion of a tract, lot, or parcel devoted exclusively to agricultural use, if the conversion is incident to the construction or installation of an energy facility, and if the remaining portion continues to be devoted exclusively to agricultural use.

Recent Court Decisions

Meadows Dev., L.L.C. v. Champaign County Bd. of Revision, 124 Ohio St.3d 349 (2010):

The Ohio Supreme Court held that because the board of revision modified its certification of the decision within the 30-day appeal period, and because no appeal had actually been instituted from the first certification, the second certification was valid and restarted the running of the 30-day appeal period. Moreover, the Court held that more than one address may satisfy the requirement that the certification mailing be reasonably calculated to give notice to the owner, which could be the owner’s address, the law firm’s

address, or some other address. In this case, the law firm’s address was acceptable because the owner identified the law firm as its agent for purpose of the valuation complaint, and the firm actually represented the owner at the board of revision hearing.

Toledo Pub. Schools Bd. of Educ. v. Lucas County Bd. of Revision, 124 Ohio St.3d 490 (2010):

The Ohio Supreme Court held that a valuation complaint on which the property manager identifies the owner and its own capacity as the property manager clearly indicates that the owner is acting through the property manager as its agent, even though the manager mistakenly listed itself on the line on the complaint reserved for independent complainants. Moreover, since the complaint was prepared and filed by a lawyer for the manager, the complaint was jurisdictionally sufficient.

HIN, L.L.C. v. Cuyahoga County Bd. of Revision, 124 Ohio St.3d 481 (2010):

In interpreting R.C. 5713.03, the Ohio Supreme Court held that when a property is the subject of two arm’s-length transactions between a willing seller and a willing buyer within a reasonable time before or after the tax lien date, the sale occurring closer in time to the tax lien date establishes the true value of the property for taxation purposes. Acknowledging the fact that legal title to real property transfers from the seller to the buyer with the delivery and acceptance of an executed deed, the Court further held that in determining the date a sale of property occurs, only for purposes of establishing the true value of property pursuant to R.C. 5713.03, the county auditor should use the date that the real property conveyance fee statement is filed in the auditor’s office as the sale date of the property.

NBC-USA Housing, Inc. v. Levin, 125 Ohio St.3d 394 (2010):

In following a long line of cases, the Ohio Supreme Court held that property improved with government-subsidized apartments that are leased to low-income handicapped and aged tenants is not entitled to an exemption R.C. 5709.12(B), as property used exclusively for charitable purposes. Because the Court has always defined charitable use of property to exclude a primarily residential use, the existence of federal subsidies is not dispositive of the exemption claim, since Congress does not define the scope of charitable use under Ohio law.

Table 1

| Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief, Tax Years 2005 - 2009 | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2005 | 2006 | 2007 | 2008 | 2009 |
| Value Of Taxable Property | \$222,488,359,822 | \$234,133,065,917 | \$235,916,746,794 | \$241,120,753,580 | \$238,193,861,953 |
| Residential & Agricultural | 170,735,325,098 | 180,305,043,717 | 184,029,442,834 | 187,687,183,700 | 184,181,188,378 |
| Other ¹ | 51,753,034,724 | 53,828,022,200 | 51,887,303,960 | 53,433,569,880 | 54,012,673,575 |
| Taxes Charged ² | 12,276,786,818 | 12,956,794,743 | 13,128,191,919 | 13,819,361,777 | 14,124,390,998 |
| Residential & Agricultural | 8,997,828,917 | 9,568,110,019 | 9,880,261,962 | 10,398,014,352 | 10,576,227,491 |
| Other ¹ | 3,278,957,901 | 3,388,684,724 | 3,247,929,957 | 3,421,347,425 | 3,548,163,507 |
| Average Effective Tax Rate ³ | 55.18 | 55.34 | 55.65 | 57.31 | 59.30 |
| Residential & Agricultural | 52.70 | 53.07 | 53.69 | 55.40 | 57.42 |
| Other ¹ | 63.36 | 62.95 | 62.60 | 64.03 | 65.69 |
| 10% Reduction In All Real Property Taxes | 893,847,539 | 952,065,574 | 990,608,456 | 1,042,002,658 | 1,061,932,289 |
| 2.5% Reduction In Homeowner's Real Property Taxes ⁴ | 172,852,664 | 184,658,118 | 193,869,450 | 202,879,613 | 206,623,789 |
| Homestead Exemption Reduction ⁴ | 69,687,885 | 70,105,574 | 317,107,593 | 341,874,647 | 361,838,373 |
| Net Taxes Collectible (after 10% reduction, 2.5% reduction, and homestead exemption) | \$11,140,398,729 | \$11,749,965,477 | \$11,626,606,421 | \$12,232,604,859 | \$12,493,996,547 |

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 2009 | | | | | | | | | |
|---|-------------------------|-----------------------|-------------------------|-----------------------|--------------------------------------|-------------------------|-----------------------|-------------------------|-----------------------|
| 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 | 51.29 | 41.80 | 49.33 | 45.04 | LOGAN | 63.74 | 43.72 | 64.51 | 47.85 |
| ALLEN | 57.94 | 46.90 | 58.15 | 47.87 | LORAIN | 80.50 | 53.31 | 81.66 | 58.86 |
| ASHLAND | 73.35 | 44.79 | 77.05 | 52.25 | LUCAS | 100.85 | 64.37 | 99.17 | 74.02 |
| ASHTABULA | 75.85 | 48.70 | 76.74 | 53.62 | MADISON | 66.95 | 50.04 | 67.42 | 54.49 |
| ATHENS | 79.11 | 52.43 | 84.65 | 54.29 | MAHONING | 81.24 | 54.83 | 83.48 | 61.94 |
| AUGLAIZE | 62.61 | 44.15 | 62.22 | 51.53 | MARION | 64.75 | 44.12 | 64.71 | 48.79 |
| BELMONT | 63.02 | 42.13 | 62.35 | 46.64 | MEDINA | 92.47 | 49.78 | 93.66 | 52.70 |
| BROWN | 51.49 | 39.93 | 51.35 | 42.41 | MEIGS | 48.06 | 39.78 | 50.06 | 46.51 |
| BUTLER | 77.02 | 53.07 | 77.89 | 55.90 | MERCER | 58.07 | 47.81 | 57.44 | 51.40 |
| CARROLL | 55.80 | 41.04 | 56.74 | 43.14 | MIAMI | 68.50 | 43.54 | 67.40 | 47.98 |
| CHAMPAIGN | 65.61 | 45.12 | 74.12 | 55.88 | MONROE | 58.35 | 41.17 | 58.46 | 53.35 |
| CLARK | 72.53 | 51.44 | 73.35 | 54.80 | MONTGOMERY | 105.22 | 73.88 | 103.18 | 79.97 |
| CLERMONT | 88.67 | 53.36 | 87.85 | 59.70 | MORGAN | 54.04 | 37.04 | 55.61 | 44.01 |
| CLINTON | 52.77 | 42.10 | 52.50 | 44.98 | MORROW | 55.77 | 43.56 | 59.73 | 47.58 |
| COLUMBIANA | 57.19 | 42.42 | 59.62 | 46.24 | MUSKINGUM | 68.48 | 47.48 | 69.92 | 50.33 |
| COSHOCTON | 59.41 | 41.65 | 61.27 | 43.64 | NOBLE | 49.71 | 36.88 | 50.08 | 41.01 |
| CRAWFORD | 75.75 | 48.60 | 76.47 | 56.66 | OTTAWA | 69.81 | 38.73 | 67.07 | 41.79 |
| CUYAHOGA | 116.93 | 75.07 | 107.43 | 78.62 | PAULDING | 62.21 | 50.72 | 66.65 | 57.73 |
| DARKE | 53.48 | 39.82 | 55.86 | 45.08 | PERRY | 63.72 | 44.46 | 64.14 | 51.31 |
| DEFIANCE | 61.96 | 45.78 | 63.08 | 49.33 | PICKAWAY | 59.14 | 44.98 | 61.08 | 50.36 |
| DELAWARE | 84.52 | 59.33 | 85.87 | 60.32 | PIKE | 60.80 | 43.45 | 66.68 | 53.55 |
| ERIE | 84.58 | 46.04 | 86.35 | 56.90 | PORTAGE | 90.92 | 51.88 | 93.82 | 57.34 |
| FAIRFIELD | 84.79 | 49.38 | 86.18 | 46.74 | PREBLE | 54.67 | 41.34 | 56.54 | 44.27 |
| FAYETTE | 58.65 | 46.24 | 61.04 | 48.19 | PUTNAM | 50.67 | 40.94 | 49.45 | 43.36 |
| FRANKLIN | 107.82 | 68.24 | 103.59 | 77.18 | RICHLAND | 78.04 | 50.44 | 79.77 | 64.97 |
| FULTON | 74.48 | 51.24 | 73.24 | 54.36 | ROSS | 59.96 | 42.50 | 64.47 | 48.16 |
| GALLIA | 46.84 | 39.49 | 45.82 | 39.68 | SANDUSKY | 60.32 | 41.88 | 56.46 | 44.24 |
| GEAUGA | 101.72 | 56.00 | 101.27 | 61.41 | SCIOTO | 61.16 | 47.08 | 66.86 | 52.89 |
| GREENE | 82.30 | 59.56 | 82.37 | 62.07 | SENECA | 63.92 | 41.56 | 66.00 | 54.57 |
| GUERNSEY | 60.07 | 47.36 | 61.55 | 51.92 | SHELBY | 63.67 | 46.73 | 65.31 | 52.33 |
| HAMILTON | 97.79 | 59.45 | 94.92 | 68.82 | STARK | 81.75 | 53.35 | 79.92 | 57.75 |
| HANCOCK | 64.70 | 44.52 | 65.98 | 54.31 | SUMMIT | 89.27 | 60.20 | 87.91 | 64.40 |
| HARDIN | 57.66 | 42.18 | 56.37 | 43.00 | TRUMBULL | 76.02 | 55.52 | 74.57 | 61.29 |
| HARRISON | 61.60 | 41.19 | 63.03 | 48.26 | TUSCARAWAS | 67.47 | 45.11 | 68.80 | 50.41 |
| HENRY | 73.27 | 50.79 | 74.28 | 63.07 | UNION | 79.10 | 57.53 | 78.68 | 63.71 |
| HIGHLAND | 47.97 | 39.75 | 47.99 | 41.76 | VAN WERT | 67.67 | 45.84 | 69.46 | 62.94 |
| HOCKING | 60.94 | 45.76 | 60.88 | 47.84 | VINTON | 47.16 | 43.17 | 50.16 | 47.28 |
| HOLMES | 55.21 | 44.60 | 54.48 | 47.67 | WARREN | 83.43 | 54.82 | 85.14 | 52.66 |
| HURON | 60.14 | 39.33 | 63.30 | 44.11 | WASHINGTON | 55.20 | 39.80 | 55.76 | 43.93 |
| JACKSON | 45.45 | 40.77 | 47.56 | 43.92 | WAYNE | 75.74 | 48.14 | 82.68 | 58.78 |
| JEFFERSON | 59.29 | 39.72 | 59.43 | 47.90 | WILLIAMS | 70.53 | 44.54 | 71.05 | 47.44 |
| KNOX | 65.94 | 47.94 | 61.73 | 50.97 | WOOD | 83.80 | 54.30 | 85.23 | 58.89 |
| LAKE | 92.97 | 56.07 | 91.01 | 59.55 | WYANDOT | 54.41 | 35.02 | 52.64 | 37.38 |
| LAWRENCE | 37.21 | 34.39 | 39.38 | 36.97 | | | | | |
| LICKING | 68.79 | 51.62 | 66.92 | 52.68 | Statewide Average³ | 87.84 | 57.42 | 90.02 | 65.69 |

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 88.33 mills and the statewide average net rate is 59.30 mills

Table 3

| Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2009 | | | | | | | | | | | |
|---|----------------|--------------------|----------------------------|---------------------|---------------------------------|--------------|--------------------------|-------------------------|----------------------------|----------------------|---------------------------------|
| 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 | \$386,468,950 | \$19,612,187 | \$16,499,017 | \$27,022 | 42.69 | LOGAN | \$1,002,277,520 | \$64,026,949 | \$44,566,553 | \$538,189 | 44.47 |
| ALLEN | 1,778,773,310 | 103,159,622 | 83,880,737 | 3,119,307 | 47.16 | LORAIN | 6,365,217,280 | 513,747,132 | 345,776,482 | 2,174,573 | 54.32 |
| ASHLAND | 934,191,620 | 69,052,019 | 42,916,154 | 556,583 | 45.94 | LUCAS | 7,845,799,355 | 787,707,836 | 525,373,739 | 36,989,714 | 66.96 |
| ASHTABULA | 1,792,685,970 | 136,274,562 | 88,967,561 | 2,437,005 | 49.63 | MADISON | 820,449,700 | 54,991,834 | 41,611,207 | 1,861,621 | 50.72 |
| ATHENS | 845,283,680 | 67,916,454 | 44,672,821 | 1,121,924 | 52.85 | MAHONING | 3,978,017,520 | 325,275,288 | 224,779,037 | 2,753,658 | 56.51 |
| AUGLAIZE | 862,813,750 | 53,967,992 | 39,157,156 | 1,274,375 | 45.38 | MARION | 962,785,920 | 62,335,275 | 43,385,285 | 1,831,601 | 45.06 |
| BELMONT | 954,565,050 | 60,008,279 | 41,213,921 | 278,878 | 43.18 | MEDINA | 4,695,558,000 | 435,079,554 | 235,912,490 | 3,166,384 | 50.24 |
| BROWN | 684,166,138 | 35,218,643 | 27,480,450 | 506,314 | 40.17 | MEIGS | 254,855,240 | 12,332,539 | 10,422,926 | 34,322 | 40.90 |
| BUTLER | 7,563,655,300 | 584,153,430 | 406,638,437 | 41,036,625 | 53.76 | MERCER | 795,391,840 | 46,130,487 | 38,348,061 | 1,429,879 | 48.21 |
| CARROLL | 502,690,360 | 28,105,648 | 20,754,804 | 368,692 | 41.29 | MIAMI | 2,104,197,850 | 143,711,982 | 93,326,263 | 2,145,774 | 44.35 |
| CHAMPAIGN | 701,361,960 | 46,830,719 | 32,679,096 | 124,931 | 46.59 | MONROE | 194,956,530 | 11,378,081 | 8,371,675 | 21,758 | 42.94 |
| CLARK | 2,285,776,620 | 166,201,198 | 119,289,415 | 558,189 | 52.19 | MONTGOMERY | 9,895,979,370 | 1,036,305,216 | 745,854,822 | 33,150,380 | 75.37 |
| CLERMONT | 4,141,790,620 | 366,578,174 | 226,136,462 | 12,307,313 | 54.60 | MORGAN | 206,972,020 | 11,227,237 | 7,856,709 | 111,936 | 37.96 |
| CLINTON | 813,235,720 | 42,866,927 | 34,765,666 | 505,304 | 42.75 | MORROW | 645,409,100 | 36,185,054 | 28,306,728 | 603,003 | 43.86 |
| COLUMBIANA ³ | 1,534,278,550 | 88,306,335 | 65,962,664 | 973,423 | 42.99 | MUSKINGUM | 1,449,307,740 | 99,694,940 | 69,713,426 | 2,392,253 | 48.10 |
| COSHOCTON | 580,840,680 | 34,748,492 | 24,448,817 | 403,742 | 42.09 | NOBLE | 197,980,240 | 9,849,058 | 7,391,217 | 134,354 | 37.33 |
| CRAWFORD | 643,224,890 | 48,802,386 | 32,128,117 | 193,595 | 49.95 | OTTAWA | 1,647,656,880 | 114,311,372 | 64,606,898 | 2,877,563 | 39.21 |
| CUYAHOGA | 29,028,960,350 | 3,312,149,254 | 2,210,017,351 | 90,418,037 | 76.13 | PAULDING | 280,570,940 | 17,592,904 | 14,450,530 | 403,952 | 51.50 |
| DARKE | 927,501,360 | 49,895,057 | 37,579,147 | 870,472 | 40.52 | PERRY | 477,715,510 | 30,459,445 | 21,557,949 | 58,126 | 45.13 |
| DEFIANCE | 666,251,620 | 41,414,121 | 30,918,833 | 893,447 | 46.41 | PICKAWAY | 1,001,598,710 | 59,518,693 | 45,841,355 | 594,314 | 45.77 |
| DELAWARE | 6,196,234,360 | 524,686,212 | 368,334,355 | 20,037,735 | 59.44 | PIKE | 305,761,070 | 18,856,778 | 13,742,952 | 21,569 | 44.95 |
| ERIE | 1,923,228,480 | 163,396,565 | 93,001,302 | 3,829,184 | 48.36 | PORTAGE | 3,244,910,880 | 296,901,543 | 171,899,669 | 3,640,290 | 52.98 |
| FAIRFIELD | 3,139,625,890 | 266,907,749 | 153,733,399 | 3,796,690 | 48.97 | PREBLE | 763,755,470 | 41,925,154 | 31,844,606 | 2,194,141 | 41.69 |
| FAYETTE | 551,855,180 | 32,618,329 | 25,723,716 | 0 | 46.61 | PUTNAM | 620,671,840 | 31,370,064 | 25,567,255 | 554,973 | 41.19 |
| FRANKLIN | 27,463,405,070 | 2,926,344,789 | 1,947,517,257 | 103,434,236 | 70.91 | RICHLAND | 1,988,036,510 | 155,802,169 | 105,780,823 | 1,435,854 | 53.21 |
| FULTON | 869,042,290 | 64,510,825 | 45,069,054 | 1,111,438 | 51.86 | ROSS | 1,077,850,120 | 65,541,153 | 46,951,767 | 434,748 | 43.56 |
| GALLIA | 462,011,790 | 21,515,707 | 18,268,727 | 52,760 | 39.54 | SANDUSKY | 1,120,702,810 | 66,854,689 | 47,397,443 | 772,402 | 42.29 |
| GEAUGA | 3,004,749,480 | 305,490,999 | 170,013,093 | 1,961,588 | 56.58 | SCIOTO | 829,534,300 | 51,650,964 | 39,992,819 | 1,079,888 | 48.21 |
| GREENE | 3,779,602,340 | 311,121,294 | 226,956,934 | 3,347,103 | 60.05 | SENECA | 890,398,160 | 57,198,517 | 38,787,582 | 723,003 | 43.56 |
| GUERNSEY | 538,249,870 | 32,497,781 | 25,994,939 | 621,211 | 48.30 | SHELBY | 934,183,490 | 59,805,118 | 44,757,597 | 880,542 | 47.91 |
| HAMILTON | 19,446,341,460 | 1,886,826,764 | 1,204,724,050 | 95,352,060 | 61.95 | STARK | 6,870,708,880 | 558,940,763 | 373,191,642 | 4,259,278 | 54.32 |
| HANCOCK | 1,505,196,530 | 97,780,864 | 69,991,032 | 1,260,161 | 46.50 | SUMMIT | 12,257,939,360 | 1,090,409,541 | 749,728,857 | 29,664,677 | 61.16 |
| HARDIN | 440,603,300 | 25,328,732 | 18,633,227 | 1,301,096 | 42.29 | TRUMBULL | 3,309,647,560 | 250,665,316 | 187,431,365 | 2,264,591 | 56.63 |
| HARRISON | 229,307,270 | 14,169,768 | 9,661,176 | 111,604 | 42.13 | TUSCARAWAS | 1,584,750,230 | 107,339,195 | 73,172,537 | 1,269,018 | 46.17 |
| HENRY | 526,111,080 | 38,614,092 | 27,524,200 | 802,347 | 52.32 | UNION | 1,231,546,330 | 97,304,110 | 72,433,534 | 258,445 | 58.82 |
| HIGHLAND | 660,781,640 | 31,701,841 | 26,425,247 | 1,114,610 | 39.99 | VAN WERT | 455,117,600 | 30,891,045 | 21,763,024 | 797,623 | 47.82 |
| HOCKING | 505,293,960 | 30,788,562 | 23,224,370 | 48,878 | 45.96 | VINTON | 159,358,110 | 7,557,622 | 6,936,609 | 454 | 43.53 |
| HOLMES | 730,357,380 | 40,226,727 | 32,974,401 | 375,024 | 45.15 | WARREN | 5,476,387,060 | 458,534,149 | 298,144,184 | 5,372,145 | 54.44 |
| HURON | 1,014,873,090 | 61,540,331 | 40,678,603 | 462,056 | 40.08 | WASHINGTON | 932,275,960 | 51,580,014 | 37,968,949 | 439,179 | 40.73 |
| JACKSON | 426,906,050 | 19,591,173 | 17,685,660 | 20,055 | 41.43 | WAYNE | 2,122,093,920 | 163,470,313 | 106,362,319 | 1,712,266 | 50.12 |
| JEFFERSON | 897,967,710 | 53,266,689 | 37,272,805 | 318,313 | 41.51 | WILLIAMS | 685,090,770 | 48,390,571 | 30,907,740 | 1,079,063 | 45.11 |
| KNOX | 1,121,709,960 | 73,419,602 | 54,165,677 | 2,322,243 | 48.29 | WOOD | 2,794,357,030 | 235,176,187 | 154,990,080 | 3,792,905 | 55.47 |
| LAKE | 5,973,403,900 | 552,608,530 | 339,776,722 | 10,312,800 | 56.88 | WYANDOT | 381,749,150 | 20,672,626 | 13,502,414 | 124,278 | 35.37 |
| LAWRENCE | 729,184,070 | 27,329,683 | 25,311,489 | 676,062 | 34.71 | | | | | | |
| LICKING | 3,569,779,430 | 244,432,160 | 184,913,815 | 4,509,783 | 51.80 | TOTAL | \$238,193,861,953 | \$21,040,675,744 | \$14,124,390,998 | \$571,198,904 | 59.30 |

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 2009 ¹ | | | | | | | | | | | |
|--|----------------------------|----------------------------|--|--|-----------------------|--------------|----------------------------|----------------------------|--|--|-------------------------|
| County | Taxes Charged ² | 10% Reduction ³ | Homestead Exemption Reduction ³ | 2.5% Reduction in Taxes of Homeowners ³ | Net Taxes Collectible | County | Taxes Charged ² | 10% Reduction ³ | Homestead Exemption Reduction ³ | 2.5% Reduction in Taxes of Homeowners ³ | Net Taxes Collectible |
| ADAMS | \$16,499,017 | \$1,161,514 | \$674,086 | \$87,891 | \$14,590,268 | LOGAN | \$44,566,553 | \$3,595,041 | \$1,051,165 | \$419,895 | \$39,495,629 |
| ALLEN | 83,880,737 | 6,146,091 | 2,797,728 | 1,107,309 | 73,926,580 | LORAIN | 345,776,482 | 27,702,951 | 9,235,689 | 5,174,814 | 303,722,680 |
| ASHLAND | 42,916,154 | 3,539,878 | 1,524,738 | 648,135 | 37,234,215 | LUCAS | 525,373,739 | 36,462,060 | 15,208,067 | 7,709,505 | 466,905,919 |
| ASHTABULA | 88,967,561 | 7,066,189 | 3,223,810 | 1,037,196 | 77,680,064 | MADISON | 41,611,207 | 3,474,181 | 1,064,336 | 633,300 | 36,427,895 |
| ATHENS | 44,672,821 | 3,452,636 | 1,479,250 | 491,610 | 39,265,576 | MAHONING | 224,779,037 | 16,615,654 | 9,544,623 | 3,314,573 | 195,353,499 |
| AUGLAIZE | 39,157,156 | 3,175,260 | 1,171,035 | 555,890 | 34,254,378 | MARION | 43,385,285 | 3,389,923 | 1,731,481 | 609,825 | 37,698,105 |
| BELMONT | 41,213,921 | 3,083,254 | 2,017,666 | 538,869 | 35,571,405 | MEDINA | 235,912,490 | 19,720,621 | 4,921,982 | 4,056,448 | 207,244,950 |
| BROWN | 27,480,450 | 2,467,682 | 1,019,037 | 310,243 | 23,678,011 | MEIGS | 10,422,926 | 846,383 | 667,298 | 107,410 | 8,788,674 |
| BUTLER | 406,638,437 | 31,082,376 | 9,196,762 | 5,968,010 | 360,403,099 | MERCER | 38,348,061 | 3,377,500 | 1,168,412 | 515,312 | 33,284,255 |
| CARROLL | 20,754,804 | 1,819,556 | 749,753 | 234,519 | 17,947,219 | MIAMI | 93,326,263 | 7,491,454 | 2,815,206 | 1,428,256 | 81,646,704 |
| CHAMPAIGN | 32,679,096 | 2,727,128 | 1,080,795 | 392,419 | 28,529,102 | MONROE | 8,371,675 | 682,073 | 446,772 | 77,603 | 7,166,346 |
| CLARK | 119,289,415 | 9,108,213 | 4,687,411 | 1,687,485 | 103,941,682 | MONTGOMERY | 745,854,822 | 55,070,684 | 25,351,386 | 11,730,421 | 654,085,534 |
| CLERMONT | 226,136,462 | 18,666,743 | 4,842,475 | 3,808,342 | 198,811,627 | MORGAN | 7,856,709 | 663,786 | 383,491 | 70,202 | 6,738,678 |
| CLINTON | 34,765,666 | 2,657,448 | 873,926 | 421,441 | 30,820,205 | MORROW | 28,306,728 | 2,600,486 | 592,576 | 602,692 | 24,527,389 |
| COLUMBIANA | 65,962,664 | 5,525,005 | 3,104,072 | 884,563 | 56,572,872 | MUSKINGUM | 69,713,426 | 5,375,670 | 2,477,169 | 867,223 | 60,993,091 |
| COSHOCTON | 24,448,817 | 1,863,499 | 946,422 | 257,397 | 21,387,931 | NOBLE | 7,391,217 | 650,594 | 347,536 | 80,556 | 6,315,487 |
| CRAWFORD | 32,128,117 | 2,600,126 | 1,597,997 | 353,606 | 27,643,683 | OTTAWA | 64,606,898 | 5,335,664 | 1,335,760 | 483,395 | 57,428,122 |
| CUYAHOGA | 2,210,017,351 | 151,500,443 | 57,914,855 | 31,073,016 | 1,970,425,552 | PAULDING | 14,450,530 | 1,272,062 | 703,544 | 209,729 | 12,306,841 |
| DARKE | 37,579,147 | 3,201,186 | 1,443,644 | 497,344 | 32,429,011 | PERRY | 21,557,949 | 1,917,416 | 891,120 | 342,772 | 18,420,031 |
| DEFIANCE | 30,918,833 | 2,511,763 | 1,227,133 | 477,909 | 26,748,865 | PICKAWAY | 45,841,355 | 3,864,617 | 1,239,912 | 654,782 | 40,076,121 |
| DELAWARE | 368,334,355 | 32,404,285 | 3,579,230 | 6,932,544 | 325,296,981 | PIKE | 13,742,952 | 1,133,896 | 789,108 | 180,790 | 11,652,619 |
| ERIE | 93,001,302 | 7,310,165 | 2,498,858 | 1,284,290 | 81,932,631 | PORTAGE | 171,899,669 | 13,459,562 | 4,240,156 | 2,369,874 | 151,957,089 |
| FAIRFIELD | 153,733,399 | 12,979,207 | 3,340,203 | 2,366,696 | 135,083,538 | PREBLE | 31,844,606 | 2,774,071 | 1,189,366 | 479,057 | 27,426,669 |
| FAYETTE | 25,723,716 | 2,066,614 | 792,477 | 310,247 | 22,563,227 | PUTNAM | 25,567,255 | 2,282,314 | 785,556 | 438,330 | 22,061,386 |
| FRANKLIN | 1,947,517,257 | 133,110,920 | 28,119,123 | 28,290,668 | 1,758,823,766 | RICHLAND | 105,780,823 | 8,059,609 | 4,152,960 | 1,543,375 | 92,010,048 |
| FULTON | 45,069,054 | 3,570,355 | 1,347,808 | 680,055 | 39,490,760 | ROSS | 46,951,767 | 3,720,871 | 1,926,604 | 617,300 | 40,685,260 |
| GALLIA | 18,268,727 | 1,340,432 | 821,770 | 160,608 | 15,945,386 | SANDUSKY | 47,397,443 | 3,873,609 | 1,641,906 | 650,676 | 41,197,755 |
| GEAUGA | 170,013,093 | 14,954,303 | 3,131,661 | 2,860,077 | 149,094,849 | SCIOTO | 39,992,819 | 3,137,463 | 2,372,545 | 574,123 | 33,902,506 |
| GREENE | 226,956,934 | 18,143,409 | 4,951,349 | 2,975,253 | 200,849,898 | SENECA | 38,787,582 | 3,108,997 | 1,388,557 | 516,532 | 33,771,156 |
| GUERNSEY | 25,994,939 | 2,020,204 | 1,248,130 | 286,471 | 22,453,271 | SHELBY | 44,757,597 | 3,440,975 | 1,247,203 | 556,891 | 39,507,653 |
| HAMILTON | 1,204,724,050 | 88,130,291 | 21,712,912 | 18,251,086 | 1,076,673,460 | STARK | 373,191,642 | 28,568,562 | 13,046,316 | 5,602,363 | 326,084,609 |
| HANCOCK | 69,991,032 | 5,323,705 | 1,764,289 | 1,076,490 | 61,832,396 | SUMMIT | 749,728,857 | 56,751,495 | 19,534,308 | 11,245,976 | 662,550,637 |
| HARDIN | 18,633,227 | 1,602,738 | 792,401 | 239,096 | 16,002,394 | TRUMBULL | 187,431,365 | 14,815,595 | 8,651,325 | 2,506,974 | 161,497,895 |
| HARRISON | 9,661,176 | 817,285 | 548,946 | 94,249 | 8,203,577 | TUSCARAWAS | 73,172,537 | 5,714,910 | 2,524,969 | 963,103 | 63,937,419 |
| HENRY | 27,524,200 | 2,340,298 | 938,162 | 360,891 | 23,888,199 | UNION | 72,433,534 | 5,861,412 | 1,090,808 | 1,056,121 | 64,439,816 |
| HIGHLAND | 26,425,247 | 2,296,732 | 1,038,925 | 258,195 | 22,890,766 | VAN WERT | 21,763,024 | 1,852,145 | 1,008,969 | 314,235 | 18,594,423 |
| HOCKING | 23,224,370 | 2,082,485 | 827,543 | 320,993 | 20,010,330 | VINTON | 6,936,609 | 594,732 | 395,181 | 73,754 | 5,879,415 |
| HOLMES | 32,974,401 | 2,681,098 | 665,786 | 330,284 | 29,288,257 | WARREN | 298,144,184 | 24,797,752 | 4,851,789 | 5,228,512 | 263,259,274 |
| HURON | 40,678,603 | 3,353,151 | 1,328,651 | 616,619 | 35,369,702 | WASHINGTON | 37,968,949 | 2,877,138 | 1,645,003 | 458,945 | 32,998,694 |
| JACKSON | 17,685,660 | 1,375,704 | 867,165 | 136,562 | 15,316,982 | WAYNE | 106,362,319 | 8,295,806 | 3,014,479 | 1,470,717 | 93,626,288 |
| JEFFERSON | 37,272,805 | 2,781,248 | 2,102,078 | 469,626 | 31,913,815 | WILLIAMS | 30,907,740 | 2,454,476 | 1,119,638 | 403,906 | 26,934,643 |
| KNOX | 54,165,677 | 4,742,137 | 1,684,787 | 730,604 | 47,018,687 | WOOD | 154,990,080 | 11,322,535 | 3,282,971 | 1,870,913 | 138,537,973 |
| LAKE | 339,776,722 | 25,583,657 | 8,726,815 | 5,126,819 | 300,724,859 | WYANDOT | 13,502,414 | 1,138,218 | 511,907 | 176,756 | 11,680,032 |
| LAWRENCE | 25,311,489 | 2,178,216 | 1,588,414 | 316,135 | 21,247,085 | | | | | | |
| LICKING | 184,913,815 | 15,242,695 | 4,259,150 | 2,928,102 | 162,480,004 | TOTAL | \$14,124,390,998 | \$1,061,932,289 | \$361,838,373 | \$206,623,789 | \$12,499,075,373 |

1 Taxes charged in tax year 2009 and collected or reimbursed in calendar year 2010.

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.

Table 5

| Assessed Valuation of Exempt Real Property, by Ownership Classifications: Tax Years 2005 - 2009 | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| (figures in millions) | | | | | |
| Property Under Public Ownership | 2005 | 2006 | 2007 | 2008 | 2009 |
| Boards of Education | \$5,569.1 | \$5,877.4 | \$6,225.0 | \$6,573.2 | \$6,884.1 |
| Municipalities | 4,667.8 | 4,938.9 | 5,039.1 | 5,172.9 | 5,171.3 |
| State | 3,113.6 | 3,303.0 | 3,367.2 | 3,587.9 | 3,597.7 |
| Counties | 2,144.9 | 2,343.6 | 2,446.9 | 2,450.4 | 2,595.3 |
| United States | 1,619.9 | 1,720.1 | 1,725.1 | 1,543.3 | 1,550.4 |
| Park Districts | 518.7 | 586.0 | 606.1 | 642.3 | 656.7 |
| Townships | 271.0 | 309.5 | 331.1 | 351.1 | 362.3 |
| Total | \$17,905.0 | \$19,078.5 | \$19,740.4 | \$20,321.2 | \$20,817.7 |
| Property Under Private Ownership | 2005 | 2006 | 2007 | 2008 | 2009 |
| Tax Abatements | \$6,264.1 | \$6,908.8 | \$7,911.4 | \$8,844.1 | \$9,405.6 |
| Charities | 3,888.3 | 4,119.6 | 4,381.4 | 4,566.4 | 4,645.4 |
| Churches | 3,726.0 | 3,822.8 | 3,957.9 | 4,097.7 | 4,165.4 |
| Schools and Colleges | 3,054.8 | 3,219.7 | 3,351.7 | 3,518.9 | 3,704.3 |
| Cemeteries | 232.2 | 232.2 | 238.3 | 244.5 | 249.1 |
| Total | \$17,165.4 | \$18,303.3 | \$19,840.6 | \$21,271.6 | \$22,169.7 |
| Grand Total¹ | \$35,741.6 | \$38,123.6 | \$40,317.1 | \$42,370.6 | \$43,776.5 |

Source: Exempt real property abstracts filed by county auditors with the Department of Taxation.

¹ Includes other tax-exempt organizations (e.g., metropolitan housing authorities, volunteer fire departments, etc.) not included in any of the listed categories.

Table 6

| Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Tax Year 2009 | | | | | | | |
|---|--|---|--|--------------|--|---|--|
| 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 | Percent of Assessed Value of Exempt Real Property | Percent of Tax Base Exempt from Taxation |
| ADAMS | \$386,468,950 | \$50,684,990 | 13.11% | LOGAN | \$1,002,277,520 | \$106,116,350 | 10.59 % |
| ALLEN | 1,778,773,310 | 359,840,580 | 20.23 | LORAIN | 6,365,217,280 | 889,326,560 | 13.97 |
| ASHLAND | 934,191,620 | 163,780,280 | 17.53 | LUCAS | 7,845,799,355 | 1,524,172,010 | 19.43 |
| ASHTABULA | 1,792,685,970 | 239,618,190 | 13.37 | MADISON | 820,449,700 | 187,124,880 | 22.81 |
| ATHENS | 845,283,680 | 358,858,000 | 42.45 | MAHONING | 3,978,017,520 | 497,491,800 | 12.51 |
| AUGLAIZE | 862,813,750 | 88,911,400 | 10.30 | MARION | 962,785,920 | 166,399,120 | 17.28 |
| BELMONT | 954,565,050 | 178,301,500 | 18.68 | MEDINA | 4,695,558,000 | 398,417,900 | 8.48 |
| BROWN | 684,166,138 | 67,357,620 | 9.85 | MEIGS | 254,855,240 | 26,012,550 | 10.21 |
| BUTLER | 7,563,655,300 | 1,699,213,760 | 22.47 | MERCER | 795,391,840 | 91,332,833 | 11.48 |
| CARROLL | 502,690,360 | 31,439,790 | 6.25 | MIAMI | 2,104,197,850 | 265,343,820 | 12.61 |
| CHAMPAIGN | 701,361,960 | 60,003,560 | 8.56 | MONROE | 194,956,530 | 22,184,160 | 11.38 |
| CLARK | 2,285,776,620 | 386,195,940 | 16.90 | MONTGOMERY | 9,895,979,370 | 1,904,170,390 | 19.24 |
| CLERMONT | 4,141,790,620 | 570,429,980 | 13.77 | MORGAN | 206,972,020 | 23,342,640 | 11.28 |
| CLINTON | 813,235,720 | 120,617,340 | 14.83 | MORROW | 645,409,100 | 43,701,990 | 6.77 |
| COLUMBIANA | 1,534,278,550 | 201,501,090 | 13.13 | MUSKINGUM | 1,449,307,740 | 284,617,000 | 19.64 |
| COSHOCTON | 580,840,680 | 76,744,140 | 13.21 | NOBLE | 197,980,240 | 39,538,290 | 19.97 |
| CRAWFORD | 643,224,890 | 81,890,200 | 12.73 | OTTAWA | 1,647,656,880 | 127,135,150 | 7.72 |
| CUYAHOGA | 29,028,960,350 | 6,335,999,850 | 21.83 | PAULDING | 280,570,940 | 37,728,280 | 13.45 |
| DARKE | 927,501,360 | 103,789,300 | 11.19 | PERRY | 477,715,510 | 71,645,830 | 15.00 |
| DEFIANCE | 666,251,620 | 93,302,790 | 14.00 | PICKAWAY | 1,001,598,710 | 169,281,540 | 16.90 |
| DELAWARE | 6,196,234,360 | 974,094,880 | 15.72 | PIKE | 305,761,070 | 62,714,220 | 20.51 |
| ERIE | 1,923,228,480 | 290,947,290 | 15.13 | PORTAGE | 3,244,910,880 | 765,844,640 | 23.60 |
| FAIRFIELD | 3,139,625,890 | 353,370,400 | 11.26 | PREBLE | 763,755,470 | 70,434,650 | 9.22 |
| FAYETTE | 551,855,180 | 79,825,320 | 14.46 | PUTNAM | 620,671,840 | 84,245,180 | 13.57 |
| FRANKLIN | 27,463,405,070 | 7,194,996,190 | 26.20 | RICHLAND | 1,988,036,510 | 287,600,910 | 14.47 |
| FULTON | 869,042,290 | 187,382,010 | 21.56 | ROSS | 1,077,850,120 | 234,511,260 | 21.76 |
| GALLIA | 462,011,790 | 95,589,580 | 20.69 | SANDUSKY | 1,120,702,810 | 192,536,240 | 17.18 |
| GEAUGA | 3,004,749,480 | 224,968,420 | 7.49 | SCIOTO | 829,534,300 | 260,742,510 | 31.43 |
| GREENE | 3,779,602,340 | 834,734,590 | 22.09 | SENECA | 890,398,160 | 124,670,970 | 14.00 |
| GUERNSEY | 538,249,870 | 117,820,820 | 21.89 | SHELBY | 934,183,490 | 107,651,650 | 11.52 |
| HAMILTON | 19,446,341,460 | 4,934,616,560 | 25.38 | STARK | 6,870,708,880 | 1,123,440,190 | 16.35 |
| HANCOCK | 1,505,196,530 | 221,299,700 | 14.70 | SUMMIT | 12,257,939,360 | 1,762,514,610 | 14.38 |
| HARDIN | 440,603,300 | 69,902,020 | 15.87 | TRUMBULL | 3,309,647,560 | 440,591,390 | 13.31 |
| HARRISON | 229,307,270 | 29,531,160 | 12.88 | TUSCARAWAS | 1,584,750,230 | 163,930,860 | 10.34 |
| HENRY | 526,111,080 | 74,609,100 | 14.18 | UNION | 1,231,546,330 | 103,622,480 | 8.41 |
| HIGHLAND | 660,781,640 | 78,369,480 | 11.86 | VAN WERT | 455,117,600 | 81,416,300 | 17.89 |
| HOCKING | 505,293,960 | 80,682,470 | 15.97 | VINTON | 159,358,110 | 25,697,670 | 16.13 |
| HOLMES | 730,357,380 | 45,286,650 | 6.20 | WARREN | 5,476,387,060 | 919,399,820 | 16.79 |
| HURON | 1,014,873,090 | 113,592,750 | 11.19 | WASHINGTON | 932,275,960 | 160,774,782 | 17.25 |
| JACKSON | 426,906,050 | 96,315,250 | 22.56 | WAYNE | 2,122,093,920 | 361,521,330 | 17.04 |
| JEFFERSON | 897,967,710 | 142,072,750 | 15.82 | WILLIAMS | 685,090,770 | 114,284,400 | 16.68 |
| KNOX | 1,121,709,960 | 199,452,500 | 17.78 | WOOD | 2,794,357,030 | 613,428,870 | 21.95 |
| LAKE | 5,973,403,900 | 493,178,770 | 8.26 | WYANDOT | 381,749,150 | 33,363,800 | 8.74 |
| LAWRENCE | 729,184,070 | 126,412,740 | 17.34 | | | | |
| LICKING | 3,569,779,430 | 478,988,020 | 13.42 | TOTAL | \$238,193,861,953 | \$43,776,541,545 | 18.38 % |

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 2008 | | | | | | | |
|---|---|---|---|--------------|---|---|---|
| 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 | 2,269 | \$286 | \$652,174 | LOGAN | 3,026 | \$331 | \$1,049,343 |
| ALLEN | 7,666 | 357 | 2,734,754 | LORAIN | 22,413 | 389 | 8,709,522 |
| ASHLAND | 4,241 | 347 | 1,474,949 | LUCAS | 30,787 | 439 | 14,064,274 |
| ASHTABULA | 8,113 | 385 | 3,132,196 | MADISON | 2,709 | 379 | 1,053,167 |
| ATHENS | 3,609 | 397 | 1,435,901 | MAHONING | 23,380 | 411 | 9,677,300 |
| AUGLAIZE | 3,312 | 345 | 1,169,083 | MARION | 5,036 | 330 | 1,673,090 |
| BELMONT | 6,121 | 322 | 2,054,218 | MEDINA | 12,032 | 392 | 4,719,212 |
| BROWN | 2,080 | 462 | 1,004,948 | MEIGS | 2,344 | 272 | 636,944 |
| BUTLER | 21,246 | 406 | 8,631,788 | MERCER | 3,148 | 367 | 1,156,326 |
| CARROLL | 2,391 | 300 | 733,157 | MIAMI | 8,062 | 330 | 2,660,248 |
| CHAMPAIGN | 2,940 | 336 | 988,937 | MONROE | 1,342 | 260 | 350,521 |
| CLARK | 10,704 | 408 | 4,558,128 | MONTGOMERY | 43,738 | 549 | 24,005,083 |
| CLERMONT | 11,773 | 396 | 4,659,125 | MORGAN | 1,358 | 276 | 375,450 |
| CLINTON | 2,614 | 326 | 854,809 | MORROW | 2,470 | 325 | 802,549 |
| COLUMBIANA | 9,316 | 325 | 3,026,895 | MUSKINGUM | 6,739 | 347 | 2,427,699 |
| COSHOCTON | 2,808 | 326 | 916,168 | NOBLE | 1,220 | 275 | 335,117 |
| CRAWFORD | 4,078 | 356 | 1,451,722 | OTTAWA | 4,107 | 299 | 1,228,275 |
| CUYAHOGA | 99,507 | 543 | 54,158,396 | PAULDING | 1,713 | 365 | 624,585 |
| DARKE | 4,621 | 294 | 1,396,538 | PERRY | 2,754 | 313 | 865,236 |
| DEFIANCE | 3,369 | 346 | 1,169,759 | PICKAWAY | 3,366 | 360 | 1,260,703 |
| DELAWARE | 7,965 | 413 | 3,287,615 | PIKE | 2,462 | 306 | 756,449 |
| ERIE | 6,577 | 366 | 2,407,917 | PORTAGE | 10,054 | 391 | 3,937,690 |
| FAIRFIELD | 9,212 | 332 | 3,055,573 | PREBLE | 3,674 | 312 | 1,153,683 |
| FAYETTE | 2,122 | 368 | 781,599 | PUTNAM | 2,532 | 302 | 763,407 |
| FRANKLIN | 51,720 | 511 | 26,545,795 | RICHLAND | 10,176 | 401 | 4,085,206 |
| FULTON | 3,172 | 394 | 1,250,193 | ROSS | 5,820 | 321 | 1,910,745 |
| GALLIA | 2,787 | 290 | 806,974 | SANDUSKY | 5,104 | 315 | 1,608,946 |
| GEAUGA | 7,022 | 421 | 2,959,772 | SCIOTO | 6,686 | 347 | 2,369,522 |
| GREENE | 11,253 | 427 | 4,817,171 | SENECA | 4,220 | 328 | 1,425,813 |
| GUERNSEY | 3,445 | 340 | 1,171,916 | SHELBY | 3,414 | 326 | 1,132,040 |
| HAMILTON | 45,772 | 455 | 21,649,132 | STARK | 31,278 | 373 | 11,655,470 |
| HANCOCK | 4,888 | 325 | 1,589,766 | SUMMIT | 40,576 | 468 | 19,003,062 |
| HARDIN | 2,373 | 311 | 739,049 | TRUMBULL | 19,091 | 442 | 8,432,180 |
| HARRISON | 1,615 | 326 | 526,185 | TUSCARAWAS | 7,254 | 343 | 2,530,582 |
| HENRY | 2,362 | 388 | 916,821 | UNION | 2,397 | 434 | 1,041,276 |
| HIGHLAND | 3,401 | 273 | 930,644 | VAN WERT | 2,859 | 348 | 994,412 |
| HOCKING | 2,247 | 341 | 767,903 | VINTON | 1,230 | 300 | 368,810 |
| HOLMES | 1,806 | 352 | 636,307 | WARREN | 10,886 | 381 | 4,151,628 |
| HURON | 3,920 | 328 | 1,287,404 | WASHINGTON | 5,295 | 302 | 1,600,756 |
| JACKSON | 2,793 | 312 | 870,692 | WAYNE | 7,769 | 380 | 2,951,211 |
| JEFFERSON | 7,067 | 306 | 2,213,204 | WILLIAMS | 3,136 | 347 | 1,104,561 |
| KNOX | 4,526 | 359 | 1,624,763 | WOOD | 7,826 | 407 | 3,183,485 |
| LAKE | 18,808 | 411 | 7,741,718 | WYANDOT | 1,828 | 264 | 482,968 |
| LAWRENCE | 6,209 | 257 | 1,594,719 | | | | |
| LICKING | 10,697 | 352 | 3,920,287 | TOTAL | 813,848 | \$420 | \$344,615,313 |

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.