

PROPERTY TAX MILLAGE RATES:



Table PR-6
No. 10 (2002)
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Tax Rates on Real, Public Utility Personal and Tangible Personal Property, by County, for Taxes Collected in Calendar Year 2000

Table PR-6 shows each Ohio county's average effective tax rates applied to two categories of property - real property and tangible personal property (including public utility personal property). The rates are expressed in mills (a mill is equivalent to \$1 per \$1,000 of taxable value), and include levies by all jurisdictions (school district, county, municipality, etc.) for property located in each county.

The statewide average gross real property tax rates for taxes collected in calendar year 2000 were 78.07 for residential and agricultural property (Class I), and 78.82 mills for public utility, commercial, industrial and mineral property (Class II). The statewide average net real property tax rates for taxes collected in calendar year 2000 were 49.81 mills for Class I, and 58.08 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 72.40 mills.

Cuyahoga County held the highest gross and net tax rates throughout the state in each category of property. Lawrence County held the lowest gross tax rates in Class I and Class II property while Gallia County held the lowest tax rates in all other categories.

For real property, average tax rates were calculated by dividing tax year 1999 property taxes by tax year 1999 property values. For tangible personal property, tax year 2000 personal property taxes were combined with tax year 1999 public utility personal property taxes and then were divided by tax year

2000 personal property values combined with tax year 1999 public utility personal property values to produce average tax rates. (Tax year 1999 real and public utility personal property taxes were collected in 2000, whereas collection of tax year 2000 tangible personal property taxes occurred in the same year.)

Gross and net tax rates are shown for the two major classes of real property: residential and agricultural (Class I); and commercial, industrial, mineral, and public utility (Class II). The gross rates are the actual rates applied to the real property values. The net rates are the rates after applying the percentage reductions in taxes levied required by Section 319.301(D) of the Ohio Revised Code (these percentage reductions are generally referred to as "tax reduction factors"). These rates were computed prior to any reduction of real property taxes resulting from the 10 percent rollback for all real property, the 2.5 percent rollback for residential property, or the homestead exemption.

Taxes levied on tangible personal property and public utility personal property are not reduced by the percentage reductions applied to real property taxes. Only the gross rate is applied to tangible personal and public utility personal property. Tangible personal property rates were computed prior to any reduction of values allowed by the \$10,000 exemption for tangible personal property.

Data for this table were taken from abstracts filed by county auditors with the Ohio Department of Taxation.

TAX MILLAGE RATES
on REAL, PUBLIC UTILITY PERSONAL & TANGIBLE PERSONAL PROPERTY,
by COUNTY, for TAXES COLLECTED in CALENDAR YEAR 2000 (a)

Counties	<i>REAL PROPERTY</i>				Tangible Personal Property Rate (d)
	<u>Residential & Agricultural</u>		<u>Public Utility, Commercial, Industrial & Mineral</u>		
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Statewide Average	78.07	49.81	78.82	58.08	72.40
Adams	47.95	38.88	46.18	42.60	43.79
Allen	53.27	43.37	52.50	44.86	52.23
Ashland	65.87	39.50	65.53	49.31	64.55
Ashtabula	68.85	44.15	69.20	53.08	68.12
Athens	78.95	51.01	84.88	57.51	75.91
Auglaize	55.22	39.25	54.37	43.53	55.75
Belmont	60.65	45.40	59.18	47.25	58.73
Brown	49.17	39.48	49.97	42.37	49.20
Butler	65.42	43.31	65.32	45.60	61.21
Carroll	52.52	37.69	53.37	40.28	52.03
Champaign	59.02	40.28	64.02	44.59	61.04
Clark	65.93	46.85	66.44	52.88	65.93
Clermont	77.01	45.70	75.06	49.36	64.46
Clinton	52.19	41.05	52.98	44.68	53.14
Columbiana	58.80	42.67	59.44	44.75	59.02
Coshocton	54.15	37.51	53.89	40.76	47.29
Crawford	70.99	45.69	72.29	56.16	70.72
Cuyahoga	99.80	62.06	92.39	70.16	89.59
Darke	49.42	34.27	52.02	38.17	50.70
Defiance	57.53	40.27	58.26	47.54	57.81
Delaware	69.70	47.02	70.04	49.03	68.40
Erie	80.76	48.56	80.93	59.40	80.35
Fairfield	73.46	40.89	76.37	42.64	71.69
Fayette	55.80	43.70	58.90	48.09	55.92
Franklin	91.13	56.87	86.45	63.44	87.26
Fulton	69.29	45.24	68.03	51.77	68.00
Gallia	38.97	31.49	38.46	31.81	34.99
Geauga	92.07	49.80	90.81	54.94	88.26

<i>REAL PROPERTY</i>						
Counties	<u>Residential & Agricultural</u>		<u>Public Utility, Commercial, Industrial & Mineral</u>		Tangible Personal Property Rate (d)	
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)		
Greene	73.40	49.82	72.45	50.87	71.88	
Guernsey	62.66	51.57	66.31	59.93	61.89	
Hamilton	85.94	53.62	83.51	60.54	81.50	
Hancock	55.59	37.48	56.87	45.95	54.93	
Hardin	54.04	37.94	53.43	39.18	52.67	
Harrison	59.04	41.08	60.00	47.10	59.16	
Henry	65.37	45.53	66.04	60.17	66.29	
Highland	44.76	35.94	43.37	35.06	44.38	
Hocking	57.48	43.41	56.38	44.11	57.36	
Holmes	55.03	43.86	55.81	47.85	55.00	
Huron	60.29	39.52	62.50	44.99	61.39	
Jackson	47.03	40.38	49.08	44.37	47.17	
Jefferson	56.93	41.86	55.90	51.02	52.49	
Knox	60.92	42.65	58.95	50.25	59.28	
Lake	86.13	50.88	82.53	56.85	79.66	
Lawrence	36.85	33.39	35.92	32.15	37.00	
Licking	60.51	41.44	56.37	42.07	57.23	
Logan	63.47	43.99	63.37	49.56	60.29	
Lorain	75.63	48.34	76.03	56.74	75.93	
Lucas	90.06	57.70	86.42	66.41	84.14	
Madison	56.54	42.15	57.22	49.01	55.82	
Mahoning	74.71	48.16	76.34	54.10	74.39	
Marion	65.63	44.95	66.38	51.58	65.67	
Medina	87.14	48.27	89.48	55.41	86.59	
Meigs	45.79	39.34	47.64	43.18	47.12	
Mercer	50.37	41.26	49.95	43.95	50.75	
Miami	64.06	38.83	64.92	45.35	65.10	
Monroe	48.11	32.09	47.66	41.00	47.34	
Montgomery	85.71	55.10	83.62	64.29	82.72	
Morgan	49.15	35.88	48.97	37.82	48.48	
Morrow	59.73	41.85	64.95	48.10	62.57	
Muskingum	63.01	42.32	63.70	46.01	62.95	
Noble	50.09	40.02	49.39	44.77	49.96	
Ottawa	66.20	37.84	61.86	38.87	52.97	
Paulding	55.20	42.48	59.05	47.14	53.43	
Perry	60.06	42.40	61.57	48.60	59.92	
Pickaway	55.99	40.15	56.79	43.92	56.02	
Pike	57.79	40.89	62.51	42.65	52.79	
Portage	85.88	48.77	87.30	56.59	85.42	
Preble	51.46	37.98	52.37	38.90	52.47	
Putnam	47.33	36.89	44.27	39.53	45.44	
Richland	73.70	48.16	74.82	57.42	73.96	
Ross	53.92	37.17	54.10	39.81	53.88	
Sandusky	55.17	39.00	52.39	40.60	53.61	

<u>REAL PROPERTY</u>						
Counties	<u>Residential & Agricultural</u>		<u>Public Utility, Commercial, Industrial & Mineral</u>		Tangible Personal Property Rate (d)	
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)		
Scioto	57.11	42.97	58.49	44.55	56.10	
Seneca	57.42	35.56	59.15	46.67	59.15	
Shelby	53.12	37.39	54.89	41.75	51.05	
Stark	72.85	46.86	71.57	51.18	70.81	
Summit	79.19	49.69	77.13	55.61	77.32	
Trumbull	68.11	47.02	65.54	50.50	66.94	
Tuscarawas	62.35	40.89	63.00	45.79	61.93	
Union	64.15	48.44	66.25	61.82	65.01	
Van Wert	62.24	42.74	62.57	54.28	62.44	
Vinton	42.40	39.70	43.77	41.74	41.25	
Warren	70.66	42.06	69.78	44.18	70.20	
Washington	52.54	38.10	52.95	41.56	49.92	
Wayne	69.74	45.89	74.12	57.98	73.28	
Williams	65.68	39.52	66.13	48.28	65.56	
Wood	72.88	43.65	72.30	46.83	71.41	
Wyandot	51.90	33.63	51.44	38.95	51.91	

- (a) Real property and public utility personal property data are for 1999 taxes, collected in 2000; tangible personal property data are based upon 2000 taxes which are collected in the same year.
- (b) Rate based on assessed value prior to application of "Tax Reduction Factors".
- (c) Rate based on assessed value after application of "Tax Reduction Factors". These rates are computed prior to deduction of the 10% property tax rollback, 2.5% property tax roll-back and homestead exemption.
- (d) Combination of public utility personal and tangible personal property data. Tangible personal property based on assessed value prior to deduction of the \$10,000 exemption.

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