

PROPERTY TAX MILLAGE RATES:

Average Tax Rates on the Two Classes of Real Property and Tangible Personal Property, by County, for Taxes Collected in Calendar Year 2003

Table PR-6 shows average effective tax rates for each of Ohio's counties 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 2003 were 82.67 for residential and agricultural property (Class I), and 83.54 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 2003 were 51.38 mills for Class I, and 59.63 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 76.78 mills.

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

For real property, average tax rates were calculated by dividing tax year 2002 property taxes by tax year 2002 property values. For tangible personal property, tax year 2003 personal property taxes were combined with tax year 2002 public utility personal property taxes and then were divided by tax year 2003 personal property



Table PR-6
No. 80 (2004)
December 08, 2004

values combined with tax year 2002 public utility personal property values to produce average tax rates. (Tax year 2002 real and public utility personal property taxes were collected in 2003, whereas collection of tax year 2003 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 2003 (a)

Counties	<i>REAL PROPERTY</i>				Tangible Personal Property Rate (d)
	<u>Residential & Agricultural</u>		Public Utility, Commercial, <u>Industrial & Mineral</u>		
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Statewide Average	82.67	51.38	83.54	59.65	76.78
Adams	47.94	38.31	45.27	41.59	44.10
Allen	54.18	43.93	54.09	46.75	53.79
Ashland	66.90	37.89	66.47	43.19	65.38
Ashtabula	75.42	48.82	76.29	55.24	75.24
Athens	80.40	51.16	85.52	57.68	77.40
Auglaize	55.71	38.76	55.62	45.18	57.06
Belmont	61.06	42.37	60.19	44.15	59.24
Brown	48.14	37.41	49.18	41.00	48.59
Butler	70.02	45.54	69.57	48.98	64.58
Carroll	53.48	38.55	54.52	40.93	53.84
Champaign	61.35	41.06	67.94	47.22	64.57
Clark	69.11	47.73	69.74	54.03	68.97
Clermont	79.76	46.72	77.80	49.39	70.28
Clinton	54.21	43.55	53.35	46.22	53.94
Columbiana	58.39	42.42	59.57	46.19	59.46
Coshocton	56.83	39.13	57.63	44.87	50.95
Crawford	72.23	43.10	73.33	56.13	71.84
Cuyahoga	105.87	64.80	97.82	70.94	95.00
Darke	49.91	36.97	52.07	40.71	51.00
Defiance	58.99	43.21	60.40	46.63	60.02
Delaware	70.63	46.04	71.45	46.63	68.63
Erie	80.21	45.21	81.13	57.43	80.52
Fairfield	76.36	41.66	78.84	41.15	73.25
Fayette	55.42	43.38	57.23	44.78	55.78
Franklin	93.81	55.31	88.17	61.61	89.53
Fulton	72.05	47.44	70.07	50.10	69.87
Gallia	38.73	31.10	38.35	31.80	35.12
Geauga	94.95	50.44	94.80	56.89	91.90

<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	74.61	49.09	74.70	50.53	72.62	
Guernsey	59.53	48.81	62.89	56.29	58.81	
Hamilton	90.67	55.16	87.31	62.60	85.40	
Hancock	56.32	37.61	57.76	47.22	55.89	
Hardin	53.64	38.28	52.78	39.68	51.59	
Harrison	59.08	39.48	60.22	46.00	60.16	
Henry	67.70	48.69	67.88	61.74	67.89	
Highland	46.77	38.09	46.11	38.69	48.00	
Hocking	61.38	46.38	60.82	49.09	61.29	
Holmes	54.10	44.02	54.57	46.97	53.78	
Huron	59.25	38.68	61.50	43.22	60.07	
Jackson	46.32	41.45	48.13	44.92	46.01	
Jefferson	57.32	38.81	56.48	49.42	54.21	
Knox	64.08	45.69	60.19	48.86	60.91	
Lake	85.91	48.97	83.21	55.20	81.85	
Lawrence	36.31	32.33	35.68	32.02	35.70	
Licking	61.96	42.85	58.89	45.70	58.53	
Logan	62.60	42.16	63.10	46.01	61.24	
Lorain	77.93	48.79	78.11	57.23	78.99	
Lucas	95.25	57.80	92.63	69.03	90.05	
Madison	61.87	44.80	63.53	51.24	59.95	
Mahoning	77.15	52.34	78.19	58.28	76.68	
Marion	66.03	44.54	67.53	50.46	66.75	
Medina	87.86	47.01	88.70	48.41	86.73	
Meigs	46.07	38.95	48.11	43.84	47.24	
Mercer	52.32	43.45	51.34	45.49	51.98	
Miami	65.49	40.65	65.62	44.96	66.12	
Monroe	50.14	32.62	49.50	42.40	49.18	
Montgomery	91.45	57.28	89.44	66.17	88.44	
Morgan	50.00	35.12	51.46	40.54	51.53	
Morrow	54.41	41.22	59.18	45.98	57.75	
Muskingum	65.87	42.73	67.06	46.37	66.04	
Noble	48.31	35.47	48.00	40.50	48.11	
Ottawa	65.80	35.90	62.89	39.76	59.25	
Paulding	59.75	46.71	64.06	51.71	57.21	
Perry	61.59	44.38	62.59	50.80	61.09	
Pickaway	54.68	40.17	56.30	43.57	55.07	
Pike	59.96	42.39	64.13	47.50	59.36	
Portage	88.12	48.18	88.60	53.68	86.94	
Preble	53.13	40.60	54.92	42.60	54.48	
Putnam	50.20	40.08	48.36	43.64	50.10	
Richland	73.23	46.11	74.18	58.32	73.96	
Ross	53.69	37.19	53.67	38.35	53.62	
Sandusky	56.57	40.56	53.21	42.51	54.25	

<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	58.51	43.58	60.55	45.18	56.85
Seneca	59.68	38.06	62.48	51.08	62.28
Shelby	58.33	42.62	59.86	47.71	57.33
Stark	74.67	46.89	73.00	51.91	71.45
Summit	83.37	51.72	82.19	57.47	82.14
Trumbull	69.22	47.02	67.16	52.52	68.31
Tuscarawas	62.18	39.68	62.94	45.02	62.06
Union	67.66	48.95	68.44	58.97	67.31
Van Wert	65.89	45.44	68.55	60.76	66.97
Vinton	42.44	39.60	44.16	42.74	41.43
Warren	76.39	47.10	77.47	50.56	77.26
Washington	54.52	39.42	54.71	43.41	52.71
Wayne	70.24	44.62	75.06	53.90	73.63
Williams	69.20	41.93	70.35	48.51	69.70
Wood	78.92	49.05	79.28	53.63	78.66
Wyandot	51.01	32.12	49.74	35.10	50.73

- (a) Real property and public utility personal property data are for 2002 taxes, collected in 2003; tangible personal property data are based upon 2003 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.