

PROPERTY TAX MILLAGE RATES:

Average Tax Rates on the Two Classes of Real Property and Tangible Personal Property, by City, for Taxes Collected in Calendar Year 2004

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 2004 were 82.57 for residential and agricultural property (Class I), and 83.49 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 2004 were 51.27 mills for Class I, and 59.97 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 76.93 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 all categories of property except for the tangible personal property tax where Gallia County had the lowest tax rate.

For real property, average tax rates were calculated by dividing tax year 2003 property taxes by tax year 2003 property values. For tangible personal property, tax year 2004 personal property taxes were combined with tax year 2003 public utility personal property taxes and then were divided by tax year 2004 personal property values



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combined with tax year 2003 public utility personal property values to produce average tax rates. (Tax year 2003 real and public utility personal property taxes were collected in 2004, whereas collection of tax year 2004 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 2004 (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	82.57	51.23	83.49	59.97	76.93
Adams	47.86	38.28	46.08	42.20	44.15
Allen	54.06	41.99	54.15	44.12	53.62
Ashland	66.89	38.66	66.32	43.91	65.14
Ashtabula	76.40	50.29	77.32	56.70	76.34
Athens	80.32	51.25	85.57	57.67	77.08
Auglaize	58.39	41.44	58.89	48.43	60.97
Belmont	60.95	40.96	60.16	43.54	59.02
Brown	48.72	36.97	50.23	41.29	49.39
Butler	70.49	48.34	70.20	51.16	66.18
Carroll	53.41	38.61	54.48	40.99	53.45
Champaign	61.63	41.43	68.20	48.00	64.95
Clark	69.62	50.29	69.70	54.97	69.10
Clermont	82.14	49.24	79.80	52.08	72.14
Clinton	53.80	43.42	52.89	46.23	53.99
Columbiana	57.76	42.03	58.94	45.59	58.74
Coshocton	59.76	40.07	60.79	44.22	53.60
Crawford	76.66	45.31	77.36	58.33	75.64
Cuyahoga	109.26	64.33	100.87	73.13	98.29
Darke	50.06	37.19	52.20	41.05	51.10
Defiance	59.07	43.42	60.45	46.68	60.12
Delaware	70.74	46.14	71.84	49.44	68.73
Erie	80.97	42.65	83.40	55.21	82.36
Fairfield	79.17	44.40	81.12	43.62	73.51
Fayette	53.97	41.54	55.97	43.96	54.30
Franklin	94.24	55.67	88.47	62.05	89.68
Fulton	72.05	48.56	69.94	50.56	70.30
Gallia	38.98	32.25	37.73	31.97	35.18
Geauga	96.66	52.05	96.77	58.21	91.85

<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	77.47	52.26	77.84	54.41	74.91	
Guernsey	59.20	46.88	60.86	51.25	57.90	
Hamilton	91.97	56.55	89.67	65.42	87.43	
Hancock	55.97	37.29	57.61	47.29	55.42	
Hardin	58.75	43.41	57.72	44.62	56.65	
Harrison	59.07	39.59	60.23	46.02	60.20	
Henry	67.76	48.69	67.93	61.76	68.08	
Highland	46.61	37.92	46.06	39.12	47.37	
Hocking	61.40	46.60	60.86	49.63	61.28	
Holmes	53.92	43.94	54.15	46.87	53.51	
Huron	58.97	38.36	61.19	42.32	59.78	
Jackson	46.59	42.06	48.45	45.43	46.32	
Jefferson	57.17	37.71	56.58	47.29	54.25	
Knox	63.81	46.16	60.30	49.62	60.70	
Lake	87.37	46.77	84.83	54.99	83.12	
Lawrence	35.82	31.86	35.52	31.77	35.49	
Licking	63.28	44.29	60.20	46.90	60.17	
Logan	62.57	42.66	63.02	46.44	61.96	
Lorain	77.82	47.43	77.69	55.51	78.72	
Lucas	96.99	54.66	94.68	70.44	92.42	
Madison	64.16	47.38	65.30	53.02	63.47	
Mahoning	79.42	54.66	81.02	61.08	78.76	
Marion	65.95	44.50	67.31	50.74	66.58	
Medina	89.69	48.80	90.33	50.49	88.62	
Meigs	48.08	40.94	50.10	45.83	49.39	
Mercer	51.63	42.84	50.74	44.92	50.88	
Miami	68.27	43.33	68.08	47.52	68.38	
Monroe	50.12	32.62	49.54	42.25	49.31	
Montgomery	93.15	61.20	90.94	69.02	89.86	
Morgan	50.46	34.97	51.82	40.73	52.06	
Morrow	53.94	40.94	58.52	45.63	57.84	
Muskingum	66.43	42.78	67.53	45.56	66.39	
Noble	48.00	35.26	47.89	40.39	47.97	
Ottawa	68.88	37.58	66.22	41.45	64.21	
Paulding	59.72	47.21	64.04	52.14	57.20	
Perry	61.63	44.48	62.72	50.89	61.14	
Pickaway	55.22	41.64	56.42	44.68	55.63	
Pike	59.90	42.38	64.06	47.41	57.99	
Portage	88.41	45.75	89.99	54.61	87.47	
Preble	52.31	39.90	54.11	42.00	53.67	
Putnam	50.49	40.70	48.53	44.08	51.78	
Richland	76.49	49.62	77.61	61.34	77.47	
Ross	53.98	38.04	54.02	38.98	53.86	
Sandusky	56.63	39.22	53.37	40.93	54.32	

<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)	
Scioto	59.26	44.53	62.05	46.73	57.70
Seneca	60.05	38.35	62.47	51.02	61.84
Shelby	58.88	43.17	60.40	48.22	57.76
Stark	76.54	46.08	74.88	52.61	73.35
Summit	83.58	52.31	82.15	57.93	82.16
Trumbull	71.29	49.13	69.89	55.43	70.82
Tuscarawas	63.63	41.43	64.78	46.90	63.84
Union	70.42	51.52	72.82	63.21	72.76
Van Wert	66.01	45.42	68.56	60.71	66.63
Vinton	44.47	40.53	46.11	43.48	43.39
Warren	78.23	47.29	79.77	52.46	79.21
Washington	54.57	40.92	54.85	44.42	52.70
Wayne	72.04	46.31	77.63	56.97	76.01
Williams	68.28	41.74	69.30	47.04	68.50
Wood	80.36	50.79	80.98	55.78	79.62
Wyandot	51.95	32.98	49.98	35.36	50.93

- (a) Real property and public utility personal property data are for 2003 taxes, collected in 2004; tangible personal property data are based upon 2004 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.