

## 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 2005

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 2005 were 84.22 for residential and agricultural property (Class I), and 85.76 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 2005 were 53.48 mills for Class I, and 62.27 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 78.52 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 the real property categories of property. Monroe County had the lowest gross tax rate in Class I real property while Gallia County had the lowest tax rate in Class II real property. Gallia County also had the lowest tangible personal property tax rate.

For real property, average tax rates were calculated by dividing tax year 2004 property taxes by tax year 2004 property values. For tangible personal property, tax year 2005 personal property taxes were combined with tax year 2004 public



Table PR-6  
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utility personal property taxes and then were divided by tax year 2005 personal property values combined with tax year 2004 public utility personal property values to produce average tax rates. (Tax year 2004 real and public utility personal property taxes were collected in 2005, whereas collection of tax year 2005 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 2005 (a)**

<i>REAL PROPERTY</i>					
Counties	<u>Residential &amp; Agricultural</u>		<u>Public Utility, Commercial, Industrial &amp; Mineral</u>		Tangible Personal Property Rate (d)
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Statewide Average	84.22	53.48	85.76	62.27	78.52
Adams	48.01	37.89	47.02	41.93	44.65
Allen	56.58	44.62	56.38	46.22	57.11
Ashland	73.58	45.52	76.10	53.62	72.91
Ashtabula	75.94	50.21	76.91	56.56	76.16
Athens	82.93	54.28	89.58	62.36	79.51
Auglaize	60.61	43.74	61.23	50.71	63.48
Belmont	62.03	42.03	61.16	44.66	60.53
Brown	48.20	36.86	49.63	41.03	48.89
Butler	71.46	57.19	71.52	52.84	67.49
Carroll	54.33	38.87	55.25	41.35	54.43
Champaign	59.92	40.00	67.28	47.02	64.11
Clark	69.06	47.80	69.01	53.03	68.34
Clermont	85.41	52.58	84.12	56.43	75.08
Clinton	53.77	38.77	52.91	46.34	53.84
Columbiana	57.42	41.16	58.47	44.01	58.32
Coshocton	62.19	42.93	63.21	47.60	55.74
Crawford	76.44	46.57	77.22	58.63	75.51
Cuyahoga	111.19	66.93	102.99	75.22	99.88
Darke	49.41	36.90	51.56	40.83	50.50
Defiance	59.48	44.04	60.88	47.18	60.78
Delaware	76.67	52.22	79.02	54.32	75.32
Erie	80.91	42.92	83.41	55.25	82.23
Fairfield	81.55	44.70	84.13	44.73	76.19
Fayette	53.94	41.55	55.93	44.06	53.97
Franklin	99.48	61.22	94.86	67.76	95.23
Fulton	73.05	48.90	70.50	50.86	70.71
Gallia	38.54	31.79	37.38	31.56	34.32
Geauga	96.80	53.38	97.11	59.51	93.58

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	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Greene	79.99	56.37	79.87	57.33	77.43
Guernsey	58.86	46.94	60.54	51.54	57.70
Hamilton	92.57	58.82	90.28	67.25	87.85
Hancock	59.13	38.52	60.13	49.49	58.31
Hardin	60.74	45.99	59.78	46.80	58.49
Harrison	59.19	39.90	60.19	46.11	60.49
Henry	71.29	52.42	72.57	66.39	72.39
Highland	45.94	37.45	45.65	39.09	46.50
Hocking	60.89	44.93	60.85	47.34	60.80
Holmes	53.81	43.04	54.01	45.91	53.41
Huron	59.04	38.62	61.28	42.59	59.94
Jackson	45.24	41.19	47.15	44.61	45.00
Jefferson	58.69	39.26	58.08	48.83	55.87
Knox	63.79	46.41	60.19	49.89	61.32
Lake	91.18	50.66	88.84	59.71	86.34
Lawrence	36.46	32.21	36.94	32.72	36.07
Licking	65.17	45.96	62.61	49.20	61.96
Logan	62.60	42.07	62.81	45.72	62.04
Lorain	78.24	48.55	78.23	56.17	79.05
Lucas	98.77	57.06	96.09	72.57	93.71
Madison	64.83	47.85	65.74	52.88	64.24
Mahoning	79.51	55.29	81.24	61.57	78.91
Marion	65.86	44.28	67.20	50.38	66.46
Medina	91.33	48.56	91.58	50.70	89.56
Meigs	47.40	39.13	49.54	45.72	48.87
Mercer	57.43	48.86	57.10	52.16	57.13
Miami	69.04	43.39	69.01	47.88	69.28
Monroe	50.12	31.66	49.62	41.51	49.28
Montgomery	95.46	63.63	93.31	71.55	92.19
Morgan	51.02	35.47	52.37	40.66	52.80
Morrow	54.81	42.65	59.43	48.07	59.02
Muskingum	65.73	42.39	66.97	45.25	66.13
Noble	47.96	35.15	47.88	40.45	47.94
Ottawa	68.92	37.55	66.35	41.43	63.74
Paulding	59.78	48.27	65.18	50.91	57.00
Perry	63.67	46.72	64.61	53.09	63.15
Pickaway	54.61	41.18	55.95	44.40	54.33
Pike	62.10	44.91	68.18	51.25	60.59
Portage	90.09	48.20	90.82	56.29	88.90
Preble	53.20	40.79	55.34	43.51	55.30

<i>REAL PROPERTY</i>						
Counties	<u>Residential &amp; Agricultural</u>		<u>Public Utility, Commercial, Industrial &amp; Mineral</u>		Tangible Personal Property Rate (d)	
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)		
Putnam	50.34	41.63	48.65	44.39	51.73	
Richland	75.92	49.43	77.08	61.35	76.99	
Ross	56.44	40.35	58.95	43.58	58.22	
Sandusky	56.79	39.49	53.47	41.08	54.50	
Scioto	59.10	43.16	61.90	45.92	57.71	
Seneca	62.90	41.17	67.09	56.19	66.00	
Shelby	59.33	43.88	60.96	48.82	58.26	
Stark	78.51	47.89	77.50	55.23	76.13	
Summit	85.58	54.41	84.30	60.29	84.75	
Trumbull	71.67	49.95	70.26	56.14	71.41	
Tuscarawas	64.18	41.09	65.36	46.50	64.43	
Union	72.06	52.10	73.67	59.73	73.73	
Van Wert	66.70	47.86	69.07	61.95	67.63	
Vinton	46.22	43.09	48.43	46.12	45.03	
Warren	79.31	48.85	81.00	53.47	80.27	
Washington	54.48	39.17	54.76	41.30	52.47	
Wayne	73.89	48.23	80.62	60.14	78.57	
Williams	69.55	43.38	70.51	48.25	69.93	
Wood	81.08	51.47	81.54	56.72	80.41	
Wyandot	52.14	32.74	50.08	34.36	50.21	

- (a) Real property and public utility personal property data are for 2004 taxes, collected in 2005; tangible personal property data are based upon 2005 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.