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Table PR-6
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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 2007

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 2007 were 86.17 for residential and agricultural property (Class I), and 87.99 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 2007 were 53.07 mills for Class I, and 62.95 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 79.62 mills.

Cuyahoga County had the highest property tax rates throughout the state. Lawrence County had the lowest gross real property tax rate and the lowest tangible personal property tax rate while Wyandot County had the lowest net real property tax rate in the state.

For real property, average tax rates were calculated by dividing tax year 2006 property taxes by tax year 2006 property values. For tangible personal property, tax year 2007 personal property taxes were combined with tax year 2006 public utility personal property taxes and then were divided by tax year 2007 personal property values combined with tax year 2006 public utility personal property values to produce average tax rates. (Tax year 2006 real and public utility personal property taxes were collected in 2007, whereas collection of tax year 2007 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 AND TANGIBLE
 PERSONAL PROPERTY, BY COUNTY, FOR TAXES COLLECTED IN
 CALENDAR YEAR 2007 (a)**

<i>REAL PROPERTY</i>					
Counties	<u>Residential & Agricultural</u>		<u>Public Utility, Commercial, Industrial & Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Statewide Average	86.17	53.07	87.99	62.95	79.62
Adams	50.94	41.51	47.70	43.24	44.82
Allen	56.12	44.92	55.99	46.20	56.61
Ashland	73.37	45.25	75.89	52.21	72.08
Ashtabula	76.25	49.66	76.90	55.37	75.80
Athens	83.32	55.37	90.45	63.57	79.36
Auglaize	59.42	41.85	59.11	48.41	61.15
Belmont	62.49	40.81	61.83	44.29	61.24
Brown	49.95	37.83	50.05	39.89	50.78
Butler	78.01	53.45	77.99	59.18	75.25
Carroll	56.07	40.74	56.93	43.91	54.60
Champaign	62.02	42.17	69.10	47.29	65.44
Clark	72.47	52.11	74.07	59.04	72.81
Clermont	86.58	52.09	84.88	55.91	73.80
Clinton	51.65	40.95	49.88	42.16	50.76
Columbiana	57.83	42.24	59.65	45.80	58.83
Coshocton	60.85	39.82	61.57	44.67	53.69
Crawford	73.32	44.35	73.95	52.81	73.02
Cuyahoga	113.23	66.81	104.47	75.38	102.01
Darke	50.60	37.36	52.82	40.46	50.77
Defiance	61.75	45.02	62.65	47.14	62.45
Delaware	77.84	50.63	79.28	53.28	75.94
Erie	83.58	43.54	84.73	53.43	83.91
Fairfield	83.59	48.18	85.81	48.22	76.13
Fayette	58.62	45.07	60.69	46.38	57.39
Franklin	102.37	58.45	97.26	70.07	98.91
Fulton	75.85	51.43	75.12	55.47	75.54
Gallia	46.95	39.66	45.95	39.80	41.51
Geauga	100.75	53.99	100.61	58.69	96.78

REAL PROPERTY

Counties	<u>Residential & Agricultural</u>		Public Utility, Commercial, <u>Industrial & Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Greene	80.13	57.52	79.35	58.22	78.07
Guernsey	58.32	45.13	58.78	48.95	57.39
Hamilton	92.09	53.54	89.14	64.20	88.40
Hancock	62.56	42.17	63.48	53.02	61.49
Hardin	56.18	41.25	55.05	41.21	54.05
Harrison	59.20	38.75	60.46	44.81	60.08
Henry	70.18	49.77	71.52	60.39	70.99
Highland	46.11	37.07	45.61	37.45	46.51
Hocking	61.03	44.97	60.91	47.42	61.04
Holmes	53.93	43.28	53.81	45.89	53.89
Huron	60.54	38.86	62.89	43.33	61.38
Jackson	45.96	41.34	47.82	43.47	45.11
Jefferson	58.53	38.10	58.65	47.39	55.91
Knox	62.67	45.26	58.21	48.24	58.98
Lake	90.69	49.58	88.58	57.24	85.51
Lawrence	38.03	35.06	40.12	37.40	37.43
Licking	65.55	47.25	62.54	47.34	61.63
Logan	65.16	45.90	64.40	48.71	63.99
Lorain	79.64	49.21	80.14	56.20	81.98
Lucas	98.91	54.48	96.85	67.89	93.82
Madison	65.67	50.33	66.23	53.30	65.94
Mahoning	79.84	53.07	81.50	59.49	79.52
Marion	64.73	43.91	65.82	49.12	65.14
Medina	93.99	51.75	94.66	54.31	91.81
Meigs	47.26	39.30	49.43	45.85	48.94
Mercer	58.14	48.41	57.51	50.89	57.59
Miami	69.96	44.68	69.77	50.01	69.97
Monroe	50.08	33.23	50.07	49.89	49.41
Montgomery	97.88	61.88	95.42	71.41	94.45
Morgan	53.96	37.15	55.56	43.96	56.16
Morrow	53.62	41.11	58.67	46.07	56.00
Muskingum	65.81	42.35	67.01	45.31	65.92
Noble	46.79	33.95	45.92	38.78	46.94
Ottawa	68.47	36.47	66.21	40.44	61.79
Paulding	60.25	49.35	64.44	53.84	57.71
Perry	62.69	43.86	63.65	49.39	62.22

REAL PROPERTY

Counties	<u>Residential & Agricultural</u>		Public Utility, Commercial, <u>Industrial & Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Pickaway	59.95	45.53	63.20	49.33	59.23
Pike	59.22	42.25	65.40	48.72	57.98
Portage	90.46	48.44	92.07	54.94	90.44
Preble	53.18	40.12	55.33	43.04	54.41
Putnam	49.91	41.06	48.60	42.99	51.02
Richland	75.43	46.86	76.41	60.00	76.43
Ross	59.18	43.24	63.88	48.60	61.34
Sandusky	57.82	39.65	54.66	41.79	56.41
Scioto	60.00	46.59	64.10	49.96	59.20
Seneca	63.41	41.51	65.99	52.82	64.95
Shelby	59.90	43.62	60.30	47.45	58.04
Stark	78.37	47.64	76.56	51.30	75.68
Summit	89.04	56.75	87.98	63.71	88.56
Trumbull	73.54	52.23	71.86	56.85	73.91
Tuscarawas	64.52	41.94	65.23	47.04	64.28
Union	75.31	54.55	74.63	61.07	74.77
Van Wert	68.28	49.06	69.50	61.25	68.47
Vinton	46.93	42.72	49.34	47.30	45.78
Warren	83.52	50.97	86.83	53.54	85.61
Washington	54.17	39.47	54.40	41.35	52.15
Wayne	75.62	48.15	82.62	59.88	78.76
Williams	71.05	44.13	71.32	46.24	70.75
Wood	82.98	51.68	84.19	56.00	82.60
Wyandot	52.01	32.98	49.95	34.06	49.94

Real property and public utility personal property data are for 2006 taxes, collected in 2007;
 (a) tangible personal property data are based upon 2007 taxes which are collected in the same year.

(b) Rate based on assessed value prior to application of "Tax Reduction Factors".

Rate based on assessed value after application of "Tax Reduction Factors". These rates are
 (c) computed prior to deduction of the 10% property tax rollback, 2.5% property tax rollback 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.