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**Table PR-6**  
**No. 1 (2010)**  
**January 6, 2010**

**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 2008**

Table PR-6 shows average property tax rates taxes due in calendar year 2008 in each of Ohio's counties. The rates reflect all levies by all jurisdictions (school district, county, municipality, etc.) for property located in each county. The calculated tax rates are shown for three separate classifications: Class I Real (residential and agricultural), Class II Real (commercial, industrial, mineral, and public utility) and Tangible Personal (general and public utility). Rates are expressed in mills; a mill is equivalent to \$1 per \$1,000 of taxable value.

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. Unlike real property, only the gross rate is applied to general and public utility tangible personal property.

For real property, average tax rates were calculated by dividing tax year 2007 property taxes by tax year 2007 property values. For tangible personal property, tax year 2008 personal property taxes were combined with tax year 2007 public utility personal property taxes and then were divided by tax year 2008 personal property values combined with tax year 2007 public utility personal property values to produce average tax rates. (Tax year 2007 real and public utility personal property taxes were collected in 2008, whereas collection of tax year 2008 tangible personal property taxes occurred in the same year.)

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.

The statewide average gross real property tax rates for taxes collected in calendar year 2008 were 86.35 for residential and agricultural property (Class I), and 87.52 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 2008 were 53.69 mills for Class I, and 62.60 mills for Class II. Finally, the statewide average tax rate for tangible personal property, which includes public utility personal property, was 78.26 mills.

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

This year constitutes the last edition in which the PR-6 table includes the general tangible personal property tax. Beginning in tax year 2009, all tangible personal property of general (non-public utility) taxpayers is exempt from taxation, with the exception of telephone companies (whose property is exempt starting in tax year 2011). The tangible personal property tax rates will reflect rates imposed on the tangible personal property of public utilities.

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 2008 (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	86.35	53.69	87.52	62.60	78.26
Adams	50.80	41.03	47.66	43.27	44.65
Allen	56.54	45.40	56.46	46.95	58.43
Ashland	73.20	45.91	76.37	53.67	71.03
Ashtabula	76.27	50.40	76.75	55.77	76.22
Athens	80.39	55.04	86.26	59.88	75.53
Auglaize	62.61	45.19	62.17	51.62	63.63
Belmont	62.26	41.10	61.60	44.29	61.09
Brown	50.01	37.92	50.29	40.06	50.83
Butler	77.49	52.84	77.72	58.34	75.06
Carroll	56.06	40.29	56.97	42.53	53.97
Champaign	62.47	41.28	68.90	49.46	65.26
Clark	71.65	49.52	72.70	52.79	71.85
Clermont	86.87	52.45	85.79	56.73	71.59
Clinton	54.15	43.90	52.69	45.04	53.28
Columbiana	57.47	42.31	59.71	46.27	57.84
Coshocton	60.38	39.43	61.10	44.21	51.97
Crawford	73.39	44.38	73.86	52.93	72.48
Cuyahoga	114.64	68.07	105.63	75.44	102.91
Darke	51.64	38.41	53.12	40.80	51.09
Defiance	62.51	46.72	63.49	49.27	63.35

*REAL PROPERTY*

Counties	<u>Residential &amp; Agricultural</u>		Public Utility, Commercial, <u>Industrial &amp; Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Delaware	77.55	50.54	78.70	53.07	75.54
Erie	84.85	45.39	86.56	55.64	85.38
Fairfield	82.27	46.30	84.04	42.23	73.42
Fayette	57.54	44.57	59.74	45.87	56.01
Franklin	102.71	59.13	97.25	70.28	99.03
Fulton	74.97	50.68	74.41	55.29	74.16
Gallia	46.97	39.77	46.01	39.78	40.98
Geauga	101.57	55.34	101.43	59.63	97.03
Greene	81.09	58.39	81.02	59.76	79.31
Guernsey	59.13	45.92	60.29	50.42	58.57
Hamilton	93.44	55.13	90.05	65.00	89.80
Hancock	62.41	41.55	63.51	51.44	60.11
Hardin	57.09	41.98	55.35	41.51	55.07
Harrison	59.69	39.63	60.94	45.12	60.46
Henry	72.98	52.94	73.93	63.05	73.17
Highland	45.58	36.59	45.58	37.81	45.91
Hocking	60.99	44.13	60.92	46.79	60.96
Holmes	53.66	42.53	53.12	45.68	54.42
Huron	60.51	39.61	62.93	43.65	61.51
Jackson	45.93	41.29	47.96	43.57	44.41
Jefferson	58.60	38.15	58.78	47.31	55.27
Knox	62.61	45.42	58.41	48.16	59.41
Lake	91.04	50.12	88.90	57.48	84.28
Lawrence	37.69	34.25	40.03	37.37	37.22
Licking	65.88	48.53	63.93	49.30	61.94
Logan	65.05	44.54	65.57	48.39	64.12
Lorain	79.99	50.12	81.08	57.74	83.03
Lucas	98.65	55.64	96.90	69.04	92.72

*REAL PROPERTY*

Counties	<u>Residential &amp; Agricultural</u>		Public Utility, Commercial, <u>Industrial &amp; Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Madison	66.31	51.38	66.54	54.61	66.43
Mahoning	80.05	53.33	81.80	59.94	78.96
Marion	64.95	43.13	66.09	47.77	65.46
Medina	92.98	50.06	94.24	52.84	90.16
Meigs	47.86	39.07	49.91	46.39	49.39
Mercer	58.12	48.41	57.55	51.16	57.71
Miami	67.19	42.03	66.30	46.32	66.93
Monroe	50.13	32.94	50.15	49.26	49.30
Montgomery	101.04	67.35	98.31	75.09	96.90
Morgan	53.95	37.04	55.60	44.19	56.35
Morrow	53.26	41.03	58.42	45.76	55.87
Muskingum	66.04	44.90	67.34	47.42	65.81
Noble	46.19	33.78	45.01	38.04	46.45
Ottawa	67.94	36.40	65.57	40.11	59.23
Paulding	59.03	46.94	63.19	52.89	56.33
Perry	62.25	43.52	63.36	49.42	61.78
Pickaway	59.13	45.52	62.43	49.33	58.30
Pike	59.17	42.31	65.51	48.74	57.06
Portage	89.87	49.17	92.27	56.09	89.50
Preble	53.41	40.57	55.46	43.27	54.73
Putnam	49.84	41.06	49.02	43.17	50.78
Richland	77.63	49.20	79.21	62.99	78.91
Ross	58.78	41.27	63.57	46.08	59.84
Sandusky	59.12	41.01	55.56	42.85	58.00
Scioto	59.96	45.34	64.08	49.16	58.87
Seneca	63.74	41.87	66.20	53.17	64.84
Shelby	59.69	43.27	60.02	47.11	57.80
Stark	78.89	48.29	77.05	52.88	75.91

<i>REAL PROPERTY</i>					
Counties	<u>Residential &amp; Agricultural</u>		Public Utility, Commercial, <u>Industrial &amp; Mineral</u>		Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate (d)
Summit	89.31	57.81	88.20	64.27	89.12
Trumbull	74.06	52.87	72.17	57.46	74.56
Tuscarawas	66.28	43.28	67.35	48.26	64.96
Union	76.29	52.74	75.19	58.48	74.61
Van Wert	67.57	48.41	68.77	61.69	67.31
Vinton	47.17	43.10	50.12	48.27	45.93
Warren	83.98	51.35	87.71	54.26	85.01
Washington	55.02	39.45	55.70	43.59	55.22
Wayne	76.81	49.50	83.76	61.61	79.16
Williams	71.14	44.28	71.30	46.94	70.69
Wood	82.93	52.13	84.06	56.20	81.97
Wyandot	51.90	32.31	50.09	33.93	50.08

- (a) Real property and public utility personal property data are for 2007 taxes, collected in 2008; tangible personal property data are based upon 2008 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 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.