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Table PR-6
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PROPERTY TAX MILLAGE RATES: Average Tax Rates for Real & Public Utility Tangible Personal Property, by County, for Taxes Collected in Calendar Year 2009

Table PR-6 shows average property tax rates for taxes due in calendar year 2009 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 Public Utility Tangible Personal Property. 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. The gross rates are the actual rates applied to the real property values. The net rates are the rates after applying the percentage reductions on taxes levied required by Section 319.301(D) of the Ohio Revised Code (these percentage reductions are generally referred to as "tax reduction factors"). The 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 public utility tangible personal property.

Average tax rates were calculated by dividing tax year 2008 property taxes by tax year 2008 property values. The statewide average gross real property tax rate for taxes collected in calendar year 2009 was 87.26 for residential and agricultural property (Class I), and 89.06 mills for public utility, commercial, industrial and mineral property (Class II). The statewide average net real property tax rate for taxes collected in calendar year 2009 was 55.40 mills for Class I, and 64.03 mills for Class II. The statewide average public utility tangible personal property tax rate was 76.44.

Cuyahoga County had the highest gross real property tax rates (both Class I and Class II), the highest net Class II real property tax rate and the highest public utility tangible personal property tax rate in the state; Montgomery County had the highest net Class I real property tax rates in the state. Lawrence County had the lowest gross real property tax rates (both Class I and Class II) and the lowest public utility tangible personal property tax rate in the state while Monroe County had the lowest Class I net real property tax rate and Wyandot County had the lowest Class II net real property tax rate in the state.

This year constitutes the first year in which the PR-6 table doesn't include the general tangible personal property tax. Beginning in tax year 2009, all tangible personal property of general (non-public utility) taxpayers became exempt from taxation, with the exception of telephone companies (whose property will be exempt starting in tax year 2011).

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 TANGIBLE PERSONAL PROPERTY, BY COUNTY,
 FOR TAXES COLLECTED IN CALENDAR YEAR 2009 (a)**

Counties	Real Property				Public Utility Tangible Personal Property Rate
	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	
Statewide Average	87.26	55.40	89.06	64.03	76.44
Adams	50.50	40.81	48.69	43.99	43.61
Allen	58.13	47.29	58.36	48.94	57.64
Ashland	73.18	44.52	76.37	52.11	69.46
Ashtabula	76.08	48.75	76.81	53.44	76.41
Athens	78.87	51.85	84.68	52.94	72.97
Auglaize	62.68	44.22	62.38	51.85	61.44
Belmont	63.06	42.19	62.50	45.27	61.87
Brown	50.54	38.55	50.72	40.66	51.40
Butler	76.70	51.13	77.19	53.79	72.58
Carroll	56.01	40.27	56.89	42.44	53.04
Champaign	65.64	44.90	74.43	55.51	67.01
Clark	72.37	57.16	73.58	54.22	73.85
Clermont	88.17	52.66	86.97	58.10	69.07
Clinton	53.50	42.55	52.72	44.65	52.63
Columbiana	57.42	42.42	59.74	46.40	57.07
Coshocton	61.76	41.84	63.27	47.51	51.33
Crawford	74.03	45.49	74.38	53.76	73.32
Cuyahoga	115.85	70.69	106.75	77.53	105.64
Darke	52.02	38.32	53.14	40.89	50.12
Defiance	62.21	45.44	63.14	50.09	62.99
Delaware	82.41	55.98	84.21	58.07	81.13
Erie	84.83	45.78	86.70	56.65	84.53
Fairfield	82.31	46.35	83.82	43.38	71.85
Fayette	59.14	46.68	60.84	47.83	56.34
Franklin	105.68	64.18	101.65	73.93	103.16
Fulton	74.63	50.74	73.45	53.48	73.58
Gallia	46.88	39.48	45.86	39.69	40.53

Real Property

Counties	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		Public Utility Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate
Geauga	101.76	55.32	101.39	59.85	97.67
Greene	81.71	57.32	82.24	59.18	79.95
Guernsey	59.15	46.04	60.55	50.89	59.68
Hamilton	96.66	58.02	93.80	66.98	95.08
Hancock	62.40	41.67	63.62	51.66	58.42
Hardin	57.41	40.99	55.70	42.08	56.49
Harrison	60.46	39.19	61.79	45.50	61.00
Henry	73.65	50.69	74.62	61.02	72.25
Highland	46.14	37.17	45.95	38.51	45.80
Hocking	60.93	44.32	60.82	46.87	60.80
Holmes	55.26	44.53	54.52	47.13	58.10
Huron	60.48	39.61	63.14	43.75	60.91
Jackson	45.75	40.97	47.79	43.85	43.43
Jefferson	61.02	40.58	61.21	49.82	55.69
Knox	65.54	47.00	62.01	50.45	64.40
Lake	91.26	50.93	89.20	57.46	82.18
Lawrence	37.74	34.28	39.98	37.30	36.73
Licking	65.69	48.28	63.70	49.02	61.08
Logan	63.76	43.62	64.42	47.64	62.74
Lorain	79.96	50.60	80.95	57.69	83.31
Lucas	100.36	59.77	98.42	71.99	94.24
Madison	66.33	49.35	66.58	52.63	66.75
Mahoning	81.77	55.13	84.53	62.71	81.31
Marion	63.95	43.08	64.25	48.69	64.44
Medina	93.25	50.38	94.32	53.22	89.77
Meigs	48.11	39.79	50.07	46.48	49.57
Mercer	58.29	47.83	57.66	51.56	58.23
Miami	67.48	42.30	66.37	46.72	68.28
Monroe	50.31	33.13	50.35	44.84	49.38
Montgomery	103.68	71.47	101.61	77.38	99.36
Morgan	54.01	37.10	55.63	44.06	56.54
Morrow	55.46	42.91	59.41	47.11	56.28
Muskingum	66.22	45.36	67.71	47.96	65.28
Noble	51.14	36.61	54.57	43.24	50.49
Ottawa	67.36	36.23	64.66	39.58	56.48
Paulding	59.05	47.32	63.76	53.70	55.66
Perry	62.04	42.79	62.97	49.31	61.66
Pickaway	59.11	44.89	61.23	49.77	57.75
Pike	59.82	42.41	66.14	49.50	55.73

Real Property

Counties	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		Public Utility Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate
Portage	90.83	50.20	93.35	57.02	89.13
Preble	54.51	49.08	56.62	44.41	55.32
Putnam	49.76	39.88	49.00	42.97	50.21
Richland	78.49	50.02	80.05	64.60	80.16
Ross	59.82	42.31	64.45	48.02	59.80
Sandusky	59.96	42.09	56.62	47.06	58.49
Scioto	61.03	46.64	66.51	51.80	59.81
Seneca	64.20	41.80	66.89	54.38	64.84
Shelby	59.81	42.50	59.69	46.75	58.76
Stark	78.61	48.26	76.68	53.80	75.91
Summit	89.14	59.92	87.82	63.66	90.06
Trumbull	75.88	55.29	74.34	60.10	77.64
Tuscarawas	67.59	45.10	69.04	50.34	64.05
Union	78.09	55.76	78.31	62.52	76.57
Van Wert	66.78	45.00	68.54	62.00	65.81
Vinton	47.14	43.64	50.13	48.37	45.78
Warren	82.06	49.93	83.67	51.79	79.32
Washington	55.23	39.79	55.81	43.82	56.13
Wayne	76.30	48.39	83.01	58.61	75.81
Williams	71.13	44.25	71.27	47.22	69.28
Wood	83.97	53.69	85.25	58.17	79.57
Wyandot	52.99	33.38	50.88	35.51	51.63

(a) Real property and public utility tangible personal property data are for 2008 taxes, collected in 2009.

(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.

SOURCE: Abstracts filed by county auditors with the Ohio Department of Taxation.