

PE-1: TOTAL VALUATION OF REAL PROPERTY

Valuations of Taxable and Exempt Real Property as a Percentage of All Real Property by County for Calendar Year 2002

In Ohio, real property is assessed at 35 percent of its appraised value for taxation purposes. The values listed in the following tables are the assessed values.

The total assessed valuation of real property in 2002 was \$217.6 billion. The assessed value of real property that was taxable was \$186.8 billion, or 85.81 percent of the value of all real property. The assessed value of real property that was exempt from taxation in 2002 was \$30.9 billion or 14.19 percent of the value of all assessed real property in the state.

Athens County had the greatest percentage of exempt property at 30.04 percent. Holmes County had the greatest percentage of taxable real property with 93.87 percent.

Figures shown are compiled from records of the Ohio Department of Taxation.

PE-2: VALUATION OF EXEMPT REAL PROPERTY:

By Class and County for Calendar Year 2002

While about \$186.8 billion of assessed real property value was taxable in Ohio during tax year 2002, approximately \$30.9 billion was exempt from taxation due to provisions of the Ohio Constitution and the Revised Code. Table PE-2 shows the value of the exempted assessed real property by property class and by county.



Table PE-1, PE-2, PE-3
No. 09, 10 & 11 (2004)
March 02, 2004

The exempted property is broken into property classes based on reasons for exemption, ownership of the property, or purposes for which the property is used. Real property owned by federal, state, or local governments is exempt from real property taxation and is shown in the table under the categories, "United States of America," "State of Ohio," "County," "Townships," "Municipalities," and "Boards of Education". Other real property owned by governments and used for recreational rather than governmental purposes is found in the category of "Conservancy Districts and Park Districts". Privately-owned educational facilities are exempted and their exempted values are found in the category of "Schools, Colleges, and Academies". Real property owned by institutions with tax exempt status are found in the categories of "Charitable Institutions" and "Churches". Property used as cemeteries and fixtures used in cemeteries are in the category of "Cemeteries and Monuments". Municipal, township, and county governments can grant exemptions as incentives for economic development and urban renewal; these forms of exempt real property fall under the heading of "Tax Abatements".

Property exempted due to tax abatements was the largest class of exempt real property in calendar year 2002 with a value of approximately \$5,169.9 million; while "Boards of Education" property was the second largest class at \$4,701.3 million.



PE-3: VALUATION OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS:

By Class of Abatement and County for Calendar Year 2002

The value of real property exempt from taxation amounted to \$30.9 billion (see PE-2) for tax year 2002. Of this amount, approximately \$5.2 billion was exempt from taxation due to exemptions granted by local governments through tax abatements. The largest type of tax abatement program is the community reinvestment program with \$2.4 billion in exempt value. Tax abatements are granted by county, township and municipal governments for the purposes of economic development and urban renewal. Table PE-3 shows the value of the real property exempted using tax abatements, by abatement class, and by county.

Each abatement class shown in the table is a program administered by county, township or municipal governments.

The five tax abatement classes are as follows:

1) Community urban redevelopment corporation abatements (ORC 1728.01 - 1728.13) - exempt value of improvements to real property by designated corporations in certain blighted areas. The corporations make service payments in lieu of real property taxes. Designated by municipal authorities;

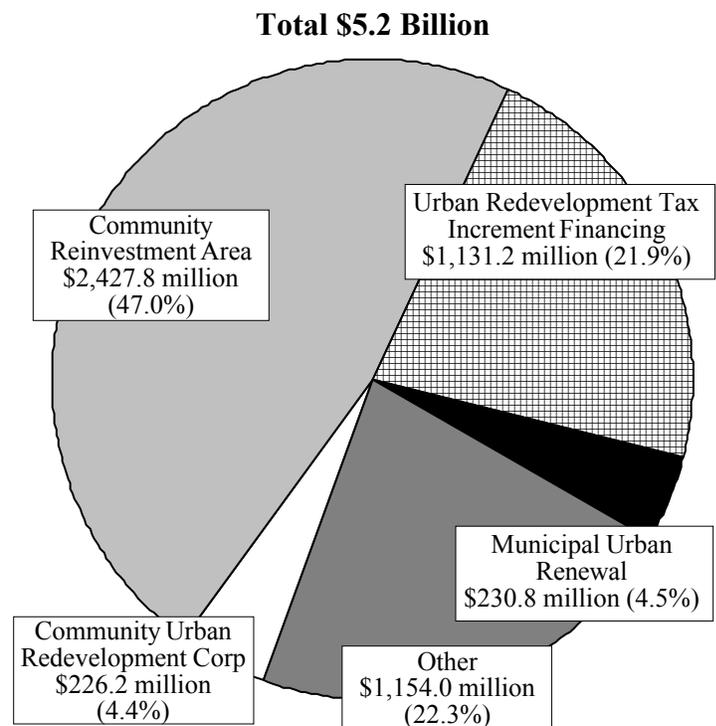
2) Community reinvestment area abatements (ORC 3735.65 - 3735.70) - exempt certain real property improvements in areas designated by municipal or county authorities;

3) Urban redevelopment tax increment financing abatements (ORC 5709.41 - 5709.43) - exempt improvements to real property to which a municipality or a township holds title. Local officials may require the "lessee" to pay service fees equivalent to the tax that would have been collected had exemptions not been granted;

4) Municipal urban renewal abatements (ORC 725.01 - 725.11) - exempt improvements to real property in designated "urban renewal areas". A municipality then requires service fees to be paid by the owner to service outstanding urban renewal bonds issued by the municipality;

5) Other abatements - comprised mainly of enterprise zone tax abatements. Enterprise zones are designated by municipalities or by counties.

Figures shown are compiled from Exempted Real Property Abstracts filed by county auditors.



**VALUATION OF REAL PROPERTY ASSESSED FOR TAXATION AND ASSESSED
 REAL PROPERTY EXEMPTED FROM TAXATION AS A PERCENTAGE OF TOTAL ASSESSED
 VALUATION OF ALL REAL PROPERTY, BY COUNTY, CALENDAR YEAR 2002**

<u>County</u>	<u>Assessed Value of Taxable Real Property</u>	<u>Assessed Value of Exempt Real Property</u>	<u>Total Assessed Value of Real Taxable and Exempt Property</u>	<u>Percentage Taxable of Total Real Property</u>	<u>Percentage Exempt of Total Real Property</u>
Statewide Total	\$186,756,854,520	\$30,884,333,860	\$217,641,188,380	85.81 %	14.19 %
Adams	306,231,280	37,834,650	344,065,930	89.00	11.00
Allen	1,237,059,570	203,024,890	1,440,084,460	85.90	14.10
Ashland	731,015,940	116,797,750	847,813,690	86.22	13.78
Ashtabula	1,381,234,760	164,841,240	1,546,076,000	89.34	10.66
Athens	619,132,840	265,864,050	884,996,890	69.96	30.04
Auglaize	657,181,820	86,104,040	743,285,860	88.42	11.58
Belmont	716,797,650	132,691,090	849,488,740	84.38	15.62
Brown	456,303,420	46,138,570	502,441,990	90.82	9.18
Butler	6,043,237,390	978,772,510	7,022,009,900	86.06	13.94
Carroll	385,596,110	27,210,410	412,806,520	93.41	6.59
Champaign	548,033,690	53,291,620	601,325,310	91.14	8.86
Clark	1,820,258,150	229,650,210	2,049,908,360	88.80	11.20
Clermont	3,136,913,680	330,700,900	3,467,614,580	90.46	9.54
Clinton	611,614,370	95,341,830	706,956,200	86.51	13.49
Columbiana	1,201,380,270	164,658,790	1,366,039,060	87.95	12.05
Coshocton	416,690,610	43,435,180	460,125,790	90.56	9.44
Crawford	507,831,100	39,540,830	547,371,930	92.78	7.22
Cuyahoga	24,739,779,970	4,822,683,250	29,562,463,220	83.69	16.31
Darke	758,594,220	75,160,910	833,755,130	90.99	9.01
Defiance	521,068,310	66,488,020	587,556,330	88.68	11.32
Delaware	3,854,030,080	627,917,840	4,481,947,920	85.99	14.01
Erie	1,415,153,080	156,784,320	1,571,937,400	90.03	9.97
Fairfield	2,255,291,320	186,616,650	2,441,907,970	92.36	7.64
Fayette	401,513,230	50,325,080	451,838,310	88.86	11.14
Franklin	21,248,902,150	4,596,771,500	25,845,673,650	82.21	17.79
Fulton	680,252,560	181,424,250	861,676,810	78.95	21.05
Gallia	335,975,730	83,784,120	419,759,850	80.04	19.96
Geauga	2,379,966,380	160,636,430	2,540,602,810	93.68	6.32
Greene	2,783,678,820	734,104,600	3,517,783,420	79.13	20.87
Guernsey	362,724,000	88,883,820	451,607,820	80.32	19.68
Hamilton	16,088,697,780	3,129,439,590	19,218,137,370	83.72	16.28
Hancock	1,168,162,460	167,491,150	1,335,653,610	87.46	12.54
Hardin	342,369,170	48,124,560	390,493,730	87.68	12.32
Harrison	169,132,380	21,911,880	191,044,260	88.53	11.47
Henry	406,229,380	50,250,510	456,479,890	88.99	11.01
Highland	461,777,170	55,851,390	517,628,560	89.21	10.79
Hocking	347,564,260	53,658,690	401,222,950	86.63	13.37
Holmes	527,158,140	34,415,610	561,573,750	93.87	6.13
Huron	770,423,050	106,437,970	876,861,020	87.86	12.14
Jackson	307,010,790	47,391,450	354,402,240	86.63	13.37
Jefferson	716,134,750	115,742,300	831,877,050	86.09	13.91

<u>County</u>	<u>Assessed Value of Taxable Real Property</u>	<u>Assessed Value of Exempt Real Property</u>	<u>Total Assessed Value of Real Taxable and Exempt Property</u>	<u>Percentage Taxable of Total Real Property</u>	<u>Percentage Exempt of Total Real Property</u>
Knox	\$810,135,870	\$140,263,990	\$950,399,860	85.24 %	14.76 %
Lake	4,588,282,920	403,062,480	4,991,345,400	91.92	8.08
Lawrence	532,182,250	85,673,920	617,856,170	86.13	13.87
Licking	2,695,988,240	295,645,530	2,991,633,770	90.12	9.88
Logan	724,863,940	101,293,280	826,157,220	87.74	12.26
Lorain	4,615,396,130	638,559,170	5,253,955,300	87.85	12.15
Lucas	6,581,218,150	1,092,551,110	7,673,769,260	85.76	14.24
Madison	581,464,520	109,593,760	691,058,280	84.14	15.86
Mahoning	3,207,540,010	394,848,820	3,602,388,830	89.04	10.96
Marion	805,460,980	113,557,200	919,018,180	87.64	12.36
Medina	3,367,373,070	303,675,710	3,671,048,780	91.73	8.27
Meigs	198,680,150	18,656,950	217,337,100	91.42	8.58
Mercer	608,922,120	82,902,000	691,824,120	88.02	11.98
Miami	1,635,372,060	242,949,500	1,878,321,560	87.07	12.93
Monroe	152,660,190	18,661,650	171,321,840	89.11	10.89
Montgomery	8,550,482,230	1,522,280,540	10,072,762,770	84.89	15.11
Morgan	151,151,810	16,148,730	167,300,540	90.35	9.65
Morrow	443,206,020	33,224,860	476,430,880	93.03	6.97
Muskingum	1,048,960,670	200,554,990	1,249,515,660	83.95	16.05
Noble	136,199,010	33,717,330	169,916,340	80.16	19.84
Ottawa	1,081,822,450	89,534,010	1,171,356,460	92.36	7.64
Paulding	232,721,940	26,086,000	258,807,940	89.92	10.08
Perry	319,592,480	48,312,980	367,905,460	86.87	13.13
Pickaway	715,420,480	131,205,740	846,626,220	84.50	15.50
Pike	220,701,040	55,259,310	275,960,350	79.98	20.02
Portage	2,400,291,670	571,371,980	2,971,663,650	80.77	19.23
Preble	603,905,830	51,959,840	655,865,670	92.08	7.92
Putnam	462,140,860	76,539,500	538,680,360	85.79	14.21
Richland	1,671,184,010	246,777,950	1,917,961,960	87.13	12.87
Ross	800,125,230	159,014,310	959,139,540	83.42	16.58
Sandusky	817,771,170	145,818,330	963,589,500	84.87	15.13
Scioto	628,734,650	197,905,080	826,639,730	76.06	23.94
Seneca	723,458,220	98,273,630	821,731,850	88.04	11.96
Shelby	730,020,340	84,042,930	814,063,270	89.68	10.32
Stark	5,407,218,740	859,528,420	6,266,747,160	86.28	13.72
Summit	10,396,813,550	1,413,359,160	11,810,172,710	88.03	11.97
Trumbull	2,822,531,650	344,155,640	3,166,687,290	89.13	10.87
Tuscarawas	1,232,428,540	134,565,700	1,366,994,240	90.16	9.84
Union	812,771,170	61,006,740	873,777,910	93.02	6.98
Van Wert	367,799,220	46,438,880	414,238,100	88.79	11.21
Vinton	103,345,500	18,953,740	122,299,240	84.50	15.50
Warren	3,633,906,580	530,453,460	4,164,360,040	87.26	12.74
Washington	734,218,970	102,801,510	837,020,480	87.72	12.28
Wayne	1,641,974,260	284,222,420	1,926,196,680	85.24	14.76
Williams	533,223,000	82,966,260	616,189,260	86.54	13.46
Wood	2,102,498,400	471,491,170	2,573,989,570	81.68	18.32
Wyandot	306,592,400	26,273,200	332,865,600	92.11	7.89

Source: Exempt Real Property abstracts filed by county auditors with the Ohio Department of Taxation.

**VALUATION OF EXEMPTED REAL PROPERTY
 BY CLASS OF PROPERTY, BY COUNTY FOR CALENDAR YEAR 2002
 (figures in thousands)**

<u>County Name</u>	<u>United States of America</u>	<u>State of Ohio</u>	<u>County</u>	<u>Townships</u>	<u>Municipalities</u>	<u>Boards of Education</u>	<u>Conservancy Districts, Park Districts (Publicly Owned)</u>	<u>Schools, Colleges, Academies (Privately Owned)</u>	<u>Charitable Institutions (Privately Owned)</u>	<u>Churches</u>	<u>Cemeteries, Monuments</u>	<u>Tax Abatements</u>	<u>Total Value</u>
Total	\$1,259,678	\$2,781,804	\$1,977,228	\$251,740	\$4,218,900	\$4,701,345	\$470,308	\$2,549,037	\$3,435,258	\$3,215,708	\$208,556	\$5,169,908	\$30,884,334 *
Adams	44	501	4,776	367	1,814	13,936	0	0	8,182	5,644	245	467	37,835 *
Allen	5,937	22,280	19,246	1,804	17,457	33,956	492	10,902	40,114	28,987	1,363	16,696	203,025 *
Ashland	252	11,197	10,825	888	13,832	15,030	1,015	19,346	8,334	15,523	469	20,087	116,798
Ashtabula	629	14,048	10,627	3,692	31,487	33,444	938	5,216	17,097	23,682	695	16,664	164,841 *
Athens	4,245	16,672	9,978	1,686	11,197	29,933	1,628	161,544	11,632	10,457	981	4,469	265,864 *
Auglaize	141	3,420	5,491	1,101	16,975	21,924	139	536	10,023	11,889	374	14,091	86,104
Belmont	908	17,350	13,683	591	24,972	34,833	1,642	6,589	10,303	17,363	1,596	2,861	132,691
Brown	1,185	3,992	2,022	550	5,210	18,550	117	708	4,584	6,823	1,196	1,202	46,139
Butler	3,864	241,409	53,528	11,560	138,596	126,564	15,129	617	71,603	96,758	4,842	203,842	978,773 *
Carroll	267	414	3,054	615	3,027	5,114	4,207	267	7,877	54	229	2,086	27,210
Champaign	36	2,170	7,606	422	5,647	11,269	244	3,315	5,649	6,357	691	9,762	53,292 *
Clark	12,663	3,644	15,116	2,417	28,612	47,835	469	29,350	37,849	40,216	2,232	9,246	229,650
Clermont	22,069	8,628	68,840	10,499	10,627	68,825	1,218	5,731	13,210	47,242	993	69,052	330,701 *
Clinton	1,388	4,329	7,888	608	14,769	17,721	107	12,929	3,946	10,157	409	19,975	95,342 *
Columbiana	25,831	9,170	12,988	1,258	23,802	37,926	812	1,823	11,010	22,414	1,039	13,712	164,659 *
Coshocton	2,593	8,747	3,296	252	9,818	10,205	348	60	2,055	5,847	190	0	43,435 *
Crawford	161	147	4,292	409	7,298	10,412	146	1,934	2,658	6,432	556	5,095	39,541
Cuyahoga	133,301	149,723	212,273	123	974,710	602,426	199,404	357,448	733,834	381,750	38,124	679,525	4,822,683 *
Darke	222	787	6,315	585	10,578	22,568	557	207	13,002	13,931	869	5,521	75,161 *
Defiance	250	1,102	3,578	924	13,879	10,987	345	4,448	5,396	9,834	597	15,096	66,488 *
Delaware	25,871	13,404	39,533	4,176	56,963	94,430	7,664	44,064	18,121	33,860	2,539	287,294	627,918
Erie	7,201	19,439	11,754	1,692	25,025	30,845	1,307	5,092	22,687	17,145	2,976	11,621	156,784
Fairfield	946	14,903	17,461	3,779	20,932	46,010	5,383	719	7,666	33,357	1,510	31,339	186,617 *
Fayette	1,332	1,086	6,115	637	5,954	6,848	295	9	85	6,447	459	21,059	50,325
Franklin	121,639	549,479	138,973	17,185	572,696	494,624	44,583	783,574	497,527	357,819	12,045	958,588	4,596,772 *
Fulton	365	3,203	5,590	547	24,899	31,087	577	0	5,155	16,208	392	93,401	181,424
Gallia	2,767	10,060	6,375	149	2,867	9,859	989	13,135	17,934	8,573	429	9,426	83,784 *
Geauga	443	7,151	11,665	7,990	16,134	43,561	5,203	1,114	20,760	22,178	2,469	17,223	160,636 *
Greene	319,209	8,506	44,051	4,699	31,355	53,133	5,133	178,580	19,849	47,417	1,183	13,155	734,105 *
Guernsey	1,124	23,898	3,937	368	9,739	11,871	627	1,230	10,689	5,521	503	19,377	88,884
Hamilton	101,417	220,795	284,052	20,795	381,991	322,111	31,551	137,074	378,307	291,947	24,522	889,567	3,129,440 *
Hancock	282	2,558	9,427	716	26,647	27,281	709	12,560	18,431	19,534	1,357	47,988	167,491
Hardin	435	939	3,898	414	8,446	8,573	538	15,421	2,278	4,500	227	2,455	48,125
Harrison	654	466	2,027	296	2,935	4,252	2,870	0	4,150	3,160	303	800	21,912
Henry	45	2,517	6,346	665	2,944	12,929	573	4,289	3,282	8,175	384	8,103	50,251
Highland	3,790	4,006	5,077	530	3,382	13,399	0	2,925	7,958	7,503	722	6,560	55,851

<u>County Name</u>	<u>United States of America</u>	<u>State of Ohio</u>	<u>County</u>	<u>Townships</u>	<u>Municipalities</u>	<u>Boards of Education</u>	<u>Conservancy Districts, Park Districts (Publicly Owned)</u>	<u>Schools, Colleges, Academies (Privately Owned)</u>	<u>Charitable Institutions (Privately Owned)</u>	<u>Churches</u>	<u>Cemeteries, Monuments</u>	<u>Tax Abatements</u>	<u>Total Value</u>
Hocking	\$4,676	\$11,253	\$6,625	\$380	\$6,575	\$8,694	\$814	\$481	\$1,494	\$4,383	\$2,292	\$5,991	\$53,659
Holmes	62	845	7,539	894	3,194	11,018	0	0	2,549	8,080	235	0	34,416
Huron	381	2,295	7,870	990	33,614	29,937	243	0	8,082	14,265	1,332	7,393	106,438 *
Jackson	201	3,038	5,419	318	6,134	8,288	372	0	9,583	6,180	765	7,093	47,391
Jefferson	1,116	1,355	9,888	691	30,390	25,785	19	12,036	12,316	14,522	1,281	0	115,742 *
Knox	1,318	982	5,993	3,953	18,593	22,107	306	38,198	14,622	12,263	763	21,165	140,264
Lake	1,646	2,342	52,873	3,575	41,451	104,912	18,170	35,723	22,343	51,119	1,223	67,687	403,062
Lawrence	13,659	5,793	10,335	1,099	10,217	25,076	0	1,371	1,305	14,342	648	1,830	85,674
Licking	1,547	15,549	28,981	5,234	35,637	60,414	994	37,644	16,067	36,240	1,513	55,824	295,646
Logan	224	2,873	9,722	536	11,945	24,210	0	9	6,222	9,052	383	34,922	101,293 *
Lorain	6,878	54,997	28,212	2,506	126,429	118,854	8,364	79,992	65,909	87,144	2,965	40,266	638,559 *
Lucas	11,855	157,516	52,244	3,155	165,224	160,327	11,543	34,825	205,221	137,686	6,629	146,327	1,092,551
Madison	479	41,266	4,403	2,116	5,110	19,982	661	2,991	4,402	10,275	833	17,076	109,594
Mahoning	7,574	24,549	17,421	5,615	22,641	68,098	6,840	70,478	56,460	67,962	3,779	35,003	394,849 *
Marion	1,575	37,167	10,347	535	7,216	16,168	62	0	11,188	15,658	938	12,703	113,557
Medina	1,249	4,014	32,813	4,803	41,429	62,157	7,608	54	31,689	34,837	3,495	79,529	303,676
Meigs	375	1,356	2,233	536	1,228	6,665	543	47	990	3,944	193	548	18,657
Mercer	186	3,199	4,130	2,987	22,146	22,417	459	1,941	2,888	9,107	435	13,006	82,902
Miami	1,578	6,469	11,719	1,042	31,060	41,551	3,172	202	24,624	28,122	759	91,001	242,950 *
Monroe	4,326	664	2,084	1,215	1,251	4,215	209	167	110	2,485	387	1,548	18,662 *
Montgomery	92,455	17,180	165,368	12,578	305,451	225,458	11,676	136,353	187,755	196,460	8,355	162,161	1,522,281 *
Morgan	1,759	3,037	2,404	1,472	871	4,285	62	0	13	1,988	254	4	16,149
Morrow	235	2,999	5,983	389	2,115	8,623	382	15	1,774	6,397	233	4,080	33,225
Muskingum	3,739	12,883	16,504	1,917	14,382	37,088	2,339	13,724	34,610	16,466	2,012	41,939	200,555 *
Noble	150	16,994	2,032	92	855	6,126	4,707	26	30	2,541	115	47	33,717
Ottawa	3,120	16,349	16,489	3,564	5,876	25,308	121	0	2,362	11,022	542	4,782	89,534
Paulding	104	470	3,798	226	1,842	7,068	65	0	570	6,929	266	4,748	26,086
Perry	2,918	763	5,157	370	4,698	24,037	3	1,317	2,513	4,471	381	1,314	48,313 *
Pickaway	\$14,645	\$44,428	\$7,565	\$2,619	\$9,986	\$19,696	\$3,716	\$1,975	\$4,759	\$11,750	\$1,500	\$5,181	\$131,206 *
Pike	3,566	8,337	2,652	280	1,235	10,154	18	22	6,238	3,713	80	18,965	55,259
Portage	121,364	221,375	33,216	2,176	28,613	60,659	3,700	18,330	6,255	26,937	1,415	42,472	571,372 *
Preble	84	4,875	4,882	228	6,029	22,649	764	323	1,590	9,301	756	479	51,960
Putnam	85	650	3,691	516	15,448	13,271	0	1,693	1,267	7,902	517	31,499	76,540
Richland	3,962	37,207	9,875	3,050	28,712	48,602	293	4,955	35,185	48,259	986	24,888	246,778 *
Ross	16,450	31,300	28,827	965	14,275	35,370	264	5,558	3,605	12,883	1,054	8,464	159,014
Sandusky	800	23,388	11,216	2,152	30,643	20,452	426	1,047	15,692	25,636	451	13,915	145,818
Scioto	2,350	77,809	12,283	2,018	17,308	32,704	868	15,719	8,325	16,118	359	12,047	197,905
Seneca	301	4,938	12,980	1,434	7,859	22,624	110	14,620	9,327	18,470	1,347	4,264	98,274
Shelby	166	3,022	6,917	240	13,865	17,341	252	2,963	11,637	10,286	1,209	16,146	84,043
Stark	11,132	65,741	40,208	36,776	71,743	180,435	2,738	48,288	142,193	142,734	24,588	92,953	859,528
Summit	72,108	34,721	59,097	8,694	231,395	280,972	28,638	82,723	242,393	182,819	11,193	97,881	1,413,359 *
Trumbull	11,574	16,799	32,218	6,342	53,049	74,521	401	10,085	53,434	55,762	2,187	15,280	344,156 *
Tuscarawas	1,093	11,667	12,956	2,272	25,035	34,047	1,787	1,839	9,931	24,827	1,676	7,438	134,566
Union	195	6,976	14,712	2,723	7,645	14,597	37	0	1,267	11,025	317	1,513	61,007

<u>County Name</u>	<u>United States of America</u>	<u>State of Ohio</u>	<u>County</u>	<u>Townships</u>	<u>Municipalities</u>	<u>Boards of Education</u>	<u>Conservancy Districts, Park Districts (Publicly Owned)</u>	<u>Schools, Colleges, Academies (Privately Owned)</u>	<u>Charitable Institutions (Privately Owned)</u>	<u>Churches</u>	<u>Cemeteries, Monuments</u>	<u>Tax Abatements</u>	<u>Total Value</u>
Van Wert	\$314	\$717	\$7,221	\$183	\$7,484	\$10,635	\$127	\$2,225	\$2,014	\$9,498	\$348	\$5,672	\$46,439
Vinton	275	6,021	1,035	179	336	8,802	9	0	790	1,135	372	0	18,954
Warren	11,442	31,168	30,877	4,566	36,154	69,440	7,059	1,867	28,042	45,901	1,276	260,084	530,453 *
Washington	15,676	7,232	3,592	1,041	8,370	19,530	1,084	11,244	12,467	15,247	822	6,496	102,802
Wayne	592	83,004	11,467	1,426	37,830	54,702	45	33,107	22,986	30,473	1,567	7,022	284,222
Williams	154	5,610	14,464	863	11,836	12,518	202	23	7,508	12,070	152	17,566	82,966
Wood	2,404	197,804	13,128	2,919	34,542	70,065	936	0	25,829	30,541	1,277	92,045	471,491
Wyandot	49	6,679	1,861	306	4,719	4,421	142	84	1,598	3,779	390	2,245	26,273

* Includes "other" tax exempt organizations (i.e. Metropolitan Housing, Volunteer Fire Departments, etc.) not included in any of the listed categories.

**TAXABLE VALUE OF REAL PROPERTY IMPROVEMENTS
 EXEMPTED BY TAX ABATEMENTS
 BY CLASS OF ABATEMENT, BY COUNTY
 FOR CALENDAR YEAR 2002**

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other*	Total Tax Abatement
Total	\$226,187,630	\$2,427,802,820	\$1,131,187,720	\$230,754,210	\$1,153,975,370	\$5,169,907,750
Adams	0	0	0	0	467,390	467,390
Allen	0	16,691,040	0	0	5,180	16,696,220
Ashland	0	11,304,270	8,782,930	0	0	20,087,200
Ashtabula	0	12,927,400	173,670	0	3,563,190	16,664,260
Athens	0	1,597,670	0	1,555,860	1,315,740	4,469,270
Auglaize	454,860	12,047,390	0	752,690	836,280	14,091,220
Belmont	0	0	0	0	2,860,540	2,860,540
Brown	0	0	0	0	1,202,030	1,202,030
Butler	20,897,050	18,592,280	10,726,720	1,331,510	152,294,310	203,841,870
Carroll	2,086,380	0	0	0	0	2,086,380
Champaign	0	8,886,170	0	0	875,470	9,761,640
Clark	23,890	3,016,930	2,581,950	0	3,623,100	9,245,870
Clermont	0	485,860	1,576,430	0	66,989,350	69,051,640
Clinton	0	19,646,580	328,520	0	0	19,975,100
Columbiana	10,575,400	52,960	0	0	3,084,040	13,712,400
Coshocton	0	0	0	0	0	0
Crawford	0	103,050	0	0	4,992,410	5,095,460
Cuyahoga	90,877,330	369,361,860	0	56,060,710	163,224,770	679,524,670
Darke	0	3,568,450	1,952,640	0	0	5,521,090
Defiance	2,304,270	5,032,510	0	0	7,758,920	15,095,700
Delaware	14,183,310	218,225,030	1,083,740	0	53,802,210	287,294,290
Erie	0	8,748,270	0	428,430	2,444,620	11,621,320
Fairfield	31,400	9,493,030	2,620,780	2,624,860	16,569,270	31,339,340
Fayette	5,021,410	9,781,670	6,255,800	0	0	21,058,880
Franklin	5,228,830	578,392,570	312,276,920	0	62,689,400	958,587,720
Fulton	0	88,660,210	4,702,150	38,970	0	93,401,330
Gallia	0	5,393,060	0	0	4,033,250	9,426,310
Geauga	0	17,216,050	0	0	7,140	17,223,190
Greene	18,110	7,505,380	3,670	0	5,627,800	13,154,960
Guernsey	99,240	18,909,800	0	0	367,520	19,376,560
Hamilton	8,452,370	140,262,180	538,236,300	132,195,190	70,421,030	889,567,070
Hancock	0	1,715,980	3,054,360	0	43,217,640	47,987,980
Hardin	0	0	0	0	2,455,300	2,455,300
Harrison	0	0	0	0	799,510	799,510
Henry	0	4,800,880	0	0	3,302,110	8,102,990
Highland	0	5,569,870	990,020	0	0	6,559,890
Hocking	0	1,728,000	670,600	0	3,592,610	5,991,210
Holmes	0	0	0	0	0	0
Huron	0	5,278,390	450,700	0	1,663,960	7,393,050
Jackson	2,146,030	0	0	0	4,946,830	7,092,860
Jefferson	0	0	0	0	0	0
Knox	0	16,690	10,861,770	0	10,286,300	21,164,760
Lake	1,521,260	33,916,680	0	1,143,640	31,105,260	67,686,840
Lawrence	736,980	1,092,760	0	0	0	1,829,740
Licking	0	54,657,900	1,036,570	0	129,850	55,824,320
Logan	0	34,922,350	0	0	0	34,922,350
Lorain	1,600	20,662,260	0	0	19,601,680	40,265,540
Lucas	0	76,089,410	0	9,128,340	61,109,290	146,327,040
Madison	249,120	10,425,050	0	0	6,402,300	17,076,470
Mahoning	0	11,502,320	40	4,925,280	18,575,370	35,003,010

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other*	Total Tax Abatement
Marion	0	\$1,696,330	0	0	\$11,007,070	\$12,703,400
Medina	0	79,133,000	0	0	396,010	79,529,010
Meigs	0	0	\$547,870	0	0	547,870
Mercer	0	9,178,360	3,827,170	0	0	13,005,530
Miami	0	69,749,330	21,251,790	0	0	91,001,120
Monroe	0	0	0	0	1,548,370	1,548,370
Montgomery	0	120,868,890	7,144,000	0	34,148,370	162,161,260
Morgan	0	0	0	0	4,150	4,150
Morrow	\$4,080,170	0	0	0	0	4,080,170
Muskingum	40,839,580	1,099,490	0	0	0	41,939,070
Noble	0	0	0	0	47,390	47,390
Ottawa	0	0	0	0	4,781,690	4,781,690
Paulding	0	3,948,220	125,400	0	674,420	4,748,040
Perry	0	42,000	0	0	1,272,350	1,314,350
Pickaway	0	19,440	4,066,920	0	1,094,620	5,180,980
Pike	0	18,825,190	0	0	139,800	18,964,990
Portage	86,080	10,516,330	30,855,540	0	1,013,930	42,471,880
Preble	478,800	0	0	0	0	478,800
Putnam	0	7,393,140	0	0	24,105,920	31,499,060
Richland	268,230	6,476,590	15,127,040	\$1,420,570	1,595,570	24,888,000
Ross	0	1,295,780	0	0	7,167,800	8,463,580
Sandusky	0	7,562,030	0	0	6,352,900	13,914,930
Scioto	0	12,046,730	0	0	0	12,046,730
Seneca	0	3,012,180	1,165,410	0	86,350	4,263,940
Shelby	0	9,699,920	0	0	6,445,740	16,145,660
Stark	4,994,200	44,815,540	41,877,440	0	1,265,330	92,952,510
Summit	2,620,960	18,803,380	57,624,770	18,821,500	10,850	97,881,460
Trumbull	0	5,517,140	9,762,570	0	0	15,279,710
Tuscarawas	70,280	2,331,770	0	0	5,035,460	7,437,510
Union	0	0	0	0	1,512,940	1,512,940
Van Wert	0	0	0	0	5,671,960	5,671,960
Vinton	0	0	0	0	0	0
Warren	818,830	84,496,120	0	326,660	174,442,740	260,084,350
Washington	0	0	0	0	6,496,000	6,496,000
Wayne	7,021,660	0	0	0	0	7,021,660
Williams	0	7,471,650	0	0	10,094,570	17,566,220
Wood	0	51,279,410	29,445,520	0	11,320,100	92,045,030
Wyandot	0	2,244,650	0	0	0	2,244,650

* Includes several programs, the largest of which is enterprise zone abatements.

SOURCE: Compiled from exempt real property abstracts filed by county auditors.