

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

By Class of Abatement and County for Calendar Year 2006

The value of real property exempt from taxation amounted to \$38.1 billion (see PE-2) for tax year 2006. Of this amount, approximately \$6.9 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 \$3.0 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 blighted areas of impacted cities. 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 in which housing facilities are located and new construction is discouraged. Owners of commercial and industrial property are required to make annual service payments in lieu of taxes;
- 3) Urban redevelopment tax increment financing abatements (ORC 5709.41 - 5709.43) - exempt real property improvements which a municipality has declared, by ordinance, to be for a public purpose. The municipality must have held fee title prior to adoption of the ordinance and the parcel is leased, or the fee conveyed, before or after adoption of the ordinance. Municipal authorities may require owners of structures on exempted property to make service payments in lieu of taxes;
- 4) Municipal urban renewal abatements (ORC 725.01 - 725.11) - exempt improvements to real property in designated "urban renewal areas" to finance private or public projects for the elimination or prevention of blight. 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.

**TAXABLE VALUE OF REAL PROPERTY IMPROVEMENTS  
 EXEMPTED BY TAX ABATEMENTS  
 BY CLASS OF ABATEMENT, BY COUNTY  
 FOR CALENDAR YEAR 2006**

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Total	\$240,541,900	\$2,971,002,558	\$2,132,492,050	\$58,254,730	\$1,508,549,520	\$6,910,840,758
Adams	0	0	0	0	121,780	121,780
Allen	0	15,075,120	0	0	7,530	15,082,650
Ashland	0	11,737,860	10,370,570	0	0	22,108,430
Ashtabula	100,210	16,888,990	186,980	0	10,397,510	27,573,690
Athens	0	1,452,280	7,083,150	1,555,860	1,360,260	11,451,550
Auglaize	37,790	7,524,130	0	0	838,360	8,400,280
Belmont	0	0	0	0	35,690	35,690
Brown	0	0	0	0	2,152,400	2,152,400
Butler	10,337,170	20,241,470	11,913,870	504,520	292,715,210	335,712,240
Carroll	163,330	0	0	0	893,690	1,057,020
Champaign	0	8,574,410	0	0	128,020	8,702,430
Clark	0	8,942,770	2,619,820	0	6,421,380	17,983,970
Clermont	0	1,155,950	1,742,050	0	131,998,610	134,896,610
Clinton	0	2,306,930	224,220	0	0	2,531,150
Columbiana	12,782,160	0	0	0	4,068,680	16,850,840
Coshocton	0	0	0	0	0	0
Crawford	0	403,500	0	0	3,048,450	3,451,950
Cuyahoga	104,613,940	561,722,950	182,787,790	182,280	72,106,820	921,413,780
Darke	0	3,577,520	2,007,580	0	1,149,940	6,735,040
Defiance	12,832,940	401,660	0	0	863,200	14,097,800
Delaware	2,124,070	282,488,260	3,997,750	0	72,680,260	361,290,340
Erie	0	3,835,730	0	4,173,890	15,694,700	23,704,320
Fairfield	31,400	10,560,600	878,860	13,730	23,063,070	34,547,660
Fayette	4,709,810	10,271,870	1,886,220	0	0	16,867,900
Franklin	1,126,130	705,325,740	548,436,750	0	48,946,020	1,303,834,640
Fulton	0	54,943,320	4,089,140	0	1,566,850	60,599,310
Gallia	0	4,362,770	0	0	2,796,170	7,158,940
Geauga	0	16,236,810	0	0	7,140	16,243,950
Greene	18,110	7,158,300	0	0	10,221,130	17,397,540
Guernsey	99,240	11,044,800	0	0	0	11,144,040
Hamilton	1,341,580	342,560,110	1,035,640,200	18,369,000	89,454,890	1,487,365,780
Hancock	0	1,926,520	5,346,740	0	35,477,220	42,750,480
Hardin	0	0	0	0	2,084,380	2,084,380
Harrison	0	0	0	0	241,920	241,920
Henry	0	2,797,630	0	0	6,376,870	9,174,500
Highland	0	2,684,700	525,430	0	0	3,210,130
Hocking	0	1,874,530	729,620	0	5,136,950	7,741,100
Holmes	0	0	0	0	0	0
Huron	0	4,186,320	725,000	0	4,022,740	8,934,060
Jackson	1,794,540	2,253,570	1,801,100	0	5,014,370	10,863,580
Jefferson	0	6,363,420	0	0	0	6,363,420
Knox	0	0	20,948,670	0	6,933,680	27,882,350
Lake	1,662,300	22,440,300	0	1,305,760	8,436,590	33,844,950
Lawrence	1,368,770	3,108,840	0	0	0	4,477,610
Licking	17,308,020	90,916,210	663,470	0	5,225,820	114,113,520
Logan	0	6,785,710	2,209,870	0	0	8,995,580
Lorain	0	19,180,850	0	11,043,800	11,706,270	41,930,920
Lucas	0	100,700,400	0	0	86,074,080	186,774,480
Madison	249,120	7,223,030	0	0	26,608,970	34,081,120
Mahoning	0	18,127,150	0	3,672,320	41,460,560	63,260,030

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Marion	0	\$891,380	1,206,530	0	\$16,639,620	\$18,737,530
Medina	0	73,675,540	\$50,060	0	396,010	74,121,610
Meigs	0	0	0	0	0	0
Mercer	0	12,654,638	3,864,400	0	0	16,519,038
Miami	0	46,718,160	19,050,450	3,718,130	0	69,486,740
Monroe	0	0	0	0	706,720	706,720
Montgomery	0	139,894,390	37,541,520	0	41,546,850	218,982,760
Morgan	0	0	0	0	140,990	140,990
Morrow	\$4,916,220	0	0	0	0	4,916,220
Muskingum	52,297,250	0	0	0	0	52,297,250
Noble	0	0	0	0	47,390	47,390
Ottawa	0	0	0	0	4,225,680	4,225,680
Paulding	0	2,704,820	1,105,780	74,760	2,101,510	5,986,870
Perry	0	42,000	0	0	74,960	116,960
Pickaway	0	0	3,934,280	0	8,406,370	12,340,650
Pike	0	4,705,750	0	0	253,450	4,959,200
Portage	226,140	10,298,330	17,175,540	0	648,940	28,348,950
Preble	0	0	0	0	3,906,270	3,906,270
Putnam	0	7,788,560	0	0	24,242,120	32,030,680
Richland	3,187,160	10,833,440	10,792,030	\$1,028,350	1,970,400	27,811,380
Ross	0	1,192,260	0	0	2,639,960	3,832,220
Sandusky	0	17,127,710	0	0	18,843,510	35,971,220
Scioto	0	11,852,980	0	0	1,008,230	12,861,210
Seneca	0	6,173,380	195,150	0	1,230,330	7,598,860
Shelby	0	6,845,390	0	0	7,133,770	13,979,160
Stark	684,950	49,451,240	51,884,470	0	2,111,810	104,132,470
Summit	0	22,548,280	72,344,830	12,612,330	1,218,850	108,724,290
Trumbull	0	6,243,600	23,550,850	0	0	29,794,450
Tuscarawas	0	572,500	0	0	5,800,920	6,373,420
Union	0	200,270	0	0	2,438,840	2,639,110
Van Wert	0	161,510	3,990,640	0	9,543,590	13,695,740
Vinton	0	0	0	0	181,670	181,670
Warren	724,260	85,425,450	0	0	252,034,800	338,184,510
Washington	0	0	5,041,180	0	5,007,860	10,049,040
Wayne	5,805,290	702,490	0	0	0	6,507,780
Williams	0	5,687,060	0	0	11,833,060	17,520,120
Wood	0	44,904,900	33,949,490	0	44,676,860	123,531,250
Wyandot	0	2,343,500	0	0	0	2,343,500

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

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