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Table PE-3
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VALUATION OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS: By Class of Abatement and County for Calendar Year 2007

The value of real property exempt from taxation amounted to \$40.3 billion (see PE-2) for tax year 2007. Of this amount, approximately \$7.9 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 \$3.3 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 Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Total	\$164,733,210	\$3,327,985,563	\$2,540,362,630	\$65,319,510	\$1,812,961,260	\$7,911,362,173
Adams	0	0	0	0	249,630	249,630
Allen	0	20,073,000	0	0	7,530	20,080,530
Ashland	0	12,804,030	10,403,740	0	0	23,207,770
Ashtabula	100,210	15,707,710	6,410	0	9,403,930	25,218,260
Athens	0	2,086,530	7,083,150	1,555,860	1,238,290	11,963,830
Auglaize	37,790	6,208,280	0	0	691,940	6,938,010
Belmont	0	0	0	0	35,150	35,150
Brown	0	0	0	0	2,331,070	2,331,070
Butler	9,264,870	19,402,520	7,533,110	504,520	414,676,920	451,381,940
Carroll	281,520	0	0	0	35,110	316,630
Champaign	0	5,477,060	0	0	542,720	6,019,780
Clark	0	6,382,770	4,163,720	0	4,358,910	14,905,400
Clermont	0	1,569,140	1,742,050	0	171,885,950	175,197,140
Clinton	0	17,920,010	0	0	563,550	18,483,560
Columbiana	13,554,920	0	0	0	4,068,680	17,623,600
Coshocton	0	0	0	0	0	0
Crawford	0	391,800	0	0	3,575,840	3,967,640
Cuyahoga	38,097,910	664,906,685	148,095,850	0	69,901,160	921,001,605
Darke	0	3,257,750	2,007,580	0	1,477,720	6,743,050
Defiance	11,160,020	2,722,270	0	0	1,576,340	15,458,630
Delaware	855,660	319,334,690	10,696,170	0	51,615,570	382,502,090
Erie	0	2,962,760	0	4,339,160	17,309,980	24,611,900
Fairfield	36,050	9,950,680	2,300,930	14,880	33,479,260	45,781,800
Fayette	4,709,810	10,271,870	1,886,220	0	0	16,867,900
Franklin	0	768,282,690	804,192,720	0	67,322,920	1,639,798,330
Fulton	0	55,189,760	3,853,550	0	1,395,070	60,438,380
Gallia	0	4,068,320	0	0	2,796,170	6,864,490
Geauga	0	16,118,730	0	0	7,140	16,125,870
Greene	18,110	6,637,610	0	0	11,454,430	18,110,150
Guernsey	99,240	15,867,910	0	0	0	15,967,150
Hamilton	387,830	398,071,030	1,153,642,450	18,524,770	95,253,570	1,665,879,650
Hancock	0	884,010	9,065,830	0	36,975,720	46,925,560
Hardin	0	0	0	0	2,222,140	2,222,140
Harrison	67,210	1,149,230	0	0	84,670	1,301,110
Henry	0	4,656,330	0	0	11,248,990	15,905,320
Highland	0	2,684,700	510,240	0	0	3,194,940
Hocking	0	2,157,950	729,620	0	5,860,710	8,748,280
Holmes	0	0	0	0	0	0
Huron	0	4,255,280	725,000	0	4,219,570	9,199,850
Jackson	1,794,540	2,253,570	1,801,100	0	5,014,370	10,863,580
Jefferson	0	6,498,280	0	0	0	6,498,280
Knox	0	160,180	22,799,440	0	4,632,350	27,591,970
Lake	1,662,300	17,476,810	0	1,305,760	5,409,040	25,853,910
Lawrence	0	2,544,310	0	0	0	2,544,310
Licking	12,115,430	120,845,990	1,747,570	156,880	8,876,590	143,742,460

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Logan	0	\$7,665,920	\$2,233,070	0	0	\$9,898,990
Lorain	0	23,496,110	0	\$17,168,390	\$9,586,270	50,250,770
Lucas	0	107,166,870	0	0	157,102,120	264,268,990
Madison	0	7,529,330	0	0	27,104,070	34,633,400
Mahoning	0	19,392,530	0	960,180	40,766,910	61,119,620
Marion	0	4,879,710	4,256,540	0	41,354,500	50,490,750
Medina	0	83,796,880	12,140,230	0	0	95,937,110
Meigs	0	0	0	0	0	0
Mercer	0	11,822,398	3,864,400	0	0	15,686,798
Miami	0	42,601,440	17,378,850	7,289,070	0	67,269,360
Monroe	0	0	0	0	682,510	682,510
Montgomery	0	138,560,000	64,343,520	0	43,450,770	246,354,290
Morgan	0	0	0	0	140,990	140,990
Morrow	\$4,916,220	0	0	0	0	4,916,220
Muskingum	55,884,090	0	0	0	0	55,884,090
Noble	0	0	0	0	0	0
Ottawa	0	261,790	0	0	2,640,930	2,902,720
Paulding	0	2,724,040	1,105,780	76,760	2,101,510	6,008,090
Perry	0	0	0	0	0	0
Pickaway	0	0	3,934,280	0	8,672,770	12,607,050
Pike	0	4,705,750	0	0	253,450	4,959,200
Portage	175,860	12,390,900	26,831,680	0	648,940	40,047,380
Preble	0	0	0	0	2,617,900	2,617,900
Putnam	0	7,932,250	0	0	23,872,440	31,804,690
Richland	2,989,830	10,837,990	9,932,360	810,950	2,983,700	27,554,830
Ross	0	1,189,050	0	0	4,423,250	5,612,300
Sandusky	0	18,467,550	0	0	19,566,550	38,034,100
Scioto	0	11,398,360	0	0	1,008,230	12,406,590
Seneca	0	7,097,900	195,150	0	1,533,670	8,826,720
Shelby	0	6,963,530	1,649,990	0	8,333,010	16,946,530
Stark	0	42,485,430	52,197,800	0	2,645,320	97,328,550
Summit	0	24,142,420	79,164,630	12,612,330	1,218,850	117,138,230
Trumbull	0	6,243,600	23,550,850	0	0	29,794,450
Tuscarawas	0	209,590	0	0	5,551,100	5,760,690
Union	0	29,531,920	0	0	2,480,440	32,012,360
Van Wert	0	303,750	4,133,660	0	12,721,750	17,159,160
Vinton	0	0	0	0	181,670	181,670
Warren	724,260	83,035,030	0	0	276,927,180	360,686,470
Washington	0	0	5,041,180	0	5,032,290	10,073,470
Wayne	5,799,530	3,562,330	0	0	0	9,361,860
Williams	0	6,302,180	0	0	9,924,610	16,226,790
Wood	0	48,159,300	33,422,210	0	45,634,860	127,216,370
Wyandot	0	1,897,470	0	0	0	1,897,470

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

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