



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table PE-3
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VALUATION OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS: By Class of Abatement and County for Calendar Year 2008

The value of real property exempt from taxation amounted to \$42.4 billion (see PE-2) for tax year 2008. Of this amount, approximately \$8.9 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 \$3.5 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 2008

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Total	\$159,471,990	\$3,527,538,893	\$3,029,411,080	\$89,143,130	\$2,113,369,260	\$8,918,934,353
Adams	0	0	0	0	249,630	249,630
Allen	0	19,332,480	0	0	0	19,332,480
Ashland	0	2,685,530	23,822,650	0	198,530	26,706,710
Ashtabula	117,920	14,561,120	0	0	9,444,810	24,123,850
Athens	0	1,195,510	8,842,760	1,760,090	1,501,030	13,299,390
Auglaize	37,790	5,863,260	0	0	3,277,530	9,178,580
Belmont	0	0	0	0	35,530	35,530
Brown	0	0	0	0	2,276,970	2,276,970
Butler	12,656,880	44,722,580	8,337,570	353,120	525,941,970	592,012,120
Carroll	182,290	0	0	0	35,110	217,400
Champaign	0	5,550,120	0	0	542,720	6,092,840
Clark	0	6,284,200	4,163,720	0	4,534,170	14,982,090
Clermont	0	2,349,540	2,746,140	0	212,351,740	217,447,420
Clinton	0	23,531,350	0	546,680	0	24,078,030
Columbiana	14,043,840	0	0	0	4,528,410	18,572,250
Coshocton	0	0	0	0	0	0
Crawford	0	465,540	0	0	4,134,400	4,599,940
Cuyahoga	38,097,910	697,941,990	247,696,410	0	69,181,940	1,052,918,250
Darke	0	3,402,480	8,774,230	0	5,853,140	18,029,850
Defiance	10,666,120	5,556,100	0	0	2,379,740	18,601,960
Delaware	854,380	386,838,910	17,490,680	0	50,420,130	455,604,100
Erie	0	2,071,780	0	4,339,160	41,106,400	47,517,340
Fairfield	0	9,264,390	2,683,540	14,890	37,307,830	49,270,650
Fayette	4,709,810	10,271,870	1,886,220	0	0	16,867,900
Franklin	0	865,565,340	1,053,104,150	0	80,732,930	1,999,402,420
Fulton	0	61,276,750	554,620	0	1,156,160	62,987,530
Gallia	0	4,442,310	0	0	4,489,290	8,931,600
Geauga	0	15,342,080	0	0	7,140	15,349,220
Greene	18,110	8,064,360	0	0	12,687,870	20,770,340
Guernsey	34,730	6,209,160	0	0	40,350	6,284,240
Hamilton	367,530	444,768,520	1,273,915,580	27,293,160	96,300,880	1,842,645,670
Hancock	0	916,700	9,254,910	0	38,655,610	48,827,220
Hardin	0	0	0	0	2,143,020	2,143,020
Harrison	192,020	0	0	0	241,920	433,940
Henry	0	3,912,060	0	0	10,649,540	14,561,600
Highland	0	2,633,840	510,240	0	0	3,144,080
Hocking	0	2,600,790	729,620	0	5,860,710	9,191,120
Holmes	0	0	0	0	480,660	480,660
Huron	0	4,229,900	1,340,690	0	4,000,460	9,571,050
Jackson	1,774,270	2,253,570	720,440	0	4,999,710	9,747,990
Jefferson	0	6,689,030	0	0	0	6,689,030
Knox	0	0	28,215,880	0	4,092,360	32,308,240
Lake	1,662,300	17,156,580	0	1,305,760	9,273,940	29,398,580
Lawrence	0	2,544,310	0	0	0	2,544,310
Licking	6,469,550	65,872,360	1,176,020	157,060	18,105,660	91,780,650

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Logan	0	\$11,385,770	0	0	0	\$11,385,770
Lorain	\$1,794,160	51,210,800	\$3,850	\$33,401,230	\$7,417,470	93,827,510
Lucas	0	114,312,460	0	0	183,500,300	297,812,760
Madison	0	20,825,000	0	0	30,554,180	51,379,180
Mahoning	0	19,756,540	0	911,530	36,924,880	57,592,950
Marion	0	4,221,940	1,236,780	0	15,009,600	20,468,320
Medina	0	65,328,170	13,780,080	0	0	79,108,250
Meigs	0	0	0	0	0	0
Mercer	0	7,816,333	0	0	2,415,820	10,232,153
Miami	0	51,330,190	16,250,300	8,616,630	0	76,197,120
Monroe	0	0	0	0	698,870	698,870
Montgomery	0	131,039,860	63,800,520	0	33,964,800	228,805,180
Morgan	0	0	0	0	140,990	140,990
Morrow	4,883,840	0	0	0	0	4,883,840
Muskingum	55,214,160	0	0	0	0	55,214,160
Noble	0	0	0	0	0	0
Ottawa	0	261,790	0	0	3,152,100	3,413,890
Paulding	0	3,101,560	1,105,780	0	1,677,060	5,884,400
Perry	0	42,000	0	0	74,960	116,960
Pickaway	0	0	3,934,280	0	8,813,160	12,747,440
Pike	0	4,165,930	0	0	253,450	4,419,380
Portage	139,390	16,268,820	24,912,980	0	17,789,230	59,110,420
Preble	0	0	0	0	2,675,620	2,675,620
Putnam	0	2,707,730	0	0	25,659,060	28,366,790
Richland	2,926,870	10,694,820	12,883,780	813,790	2,983,700	30,302,960
Ross	0	960,980	0	0	5,217,740	6,178,720
Sandusky	0	11,159,760	0	0	32,442,950	43,602,710
Scioto	0	11,209,700	0	0	3,126,980	14,336,680
Seneca	0	6,758,080	195,170	0	1,522,320	8,475,570
Shelby	0	7,598,000	2,102,710	0	7,319,310	17,020,020
Stark	0	34,256,550	47,787,730	0	2,645,320	84,689,600
Summit	0	26,495,780	75,577,350	9,630,030	1,272,200	112,975,360
Trumbull	0	6,243,600	23,638,910	0	0	29,882,510
Tuscarawas	0	192,870	0	0	6,830,450	7,023,320
Union	0	83,570	0	0	2,365,690	2,449,260
Van Wert	0	417,300	5,469,630	0	13,256,630	19,143,560
Vinton	0	0	0	0	224,890	224,890
Warren	0	100,596,560	0	0	322,295,470	422,892,030
Washington	0	0	5,041,180	0	4,675,560	9,716,740
Wayne	2,628,120	1,218,670	1,989,970	0	0	5,836,760
Williams	0	6,038,560	0	0	17,133,440	23,172,000
Wood	0	41,599,280	33,734,010	0	50,115,120	125,448,410
Wyandot	0	1,873,510	0	0	0	1,873,510

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

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