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## **TANGIBLE PERSONAL PROPERTY TAX:**



Table PD-15  
No. 57 (2004)  
October 27, 2004

### Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2003

Tangible personal property taxes levied by all local governments in Ohio for calendar year 2003 totalled \$1.6 billion on a total taxable value of \$21.5 billion. Both of these figures are after deduction of the \$10,000 exemption granted each taxpayer.

The \$10,000 exemption reduced the statewide taxable value by \$1.2 billion and reduced statewide taxes levied by \$93.1 million. Local governments were reimbursed by the state for \$85.9 million of their total foregone revenue. Beginning in fiscal year 2004, the state's reimbursement amounts to local taxing districts for the \$10,000 exemption are based on the fiscal year 2003 reimbursements and reduced by 10 percent annual increments. Phase-out of the \$10,000 exemption will take place over ten years.

Of total taxes levied, school districts levied \$1,174.3 million, county governments and special districts levied \$305.5 million, cities and villages levied \$93.6 million, and townships levied \$64.0 million. All figures represent taxes levied for 2003 to be collected in the same year. This differs from the real estate and public utility property taxes which are levied for a given year but collected the following year.

The figures in the county, township, school district, and city and village columns indicate the total amount of tangible personal property taxes levied by each of these types of governmental units on taxable property within each county. The column for delinquent taxes includes not only delinquent taxes from the previous year (2002), but also delinquent taxes remaining from all previous years.

The figures shown have been compiled from abstracts filed by each of the 88 county auditors with the Ohio Department of Taxation, Tax Equalization Division.

**TANGIBLE PROPERTY TAXES:**  
**TAXES LEVIED BY TYPE OF GOVERNMENTAL UNIT**  
**AND TOTAL VALUE OF PROPERTY, BY COUNTY, CALENDAR YEAR 2003**

<u>County</u>	<u>Amount of Taxes Levied Currently</u>					<u>Delinquent Taxes (b)</u>	<u>Value of Taxable Property (c)</u>
	<u>Total</u>	<u>County (a)</u>	<u>Township</u>	<u>School District</u>	<u>City and Village</u>		
Statewide Total	\$1,637,418,361	\$305,455,922	\$63,998,376	\$1,174,325,644	\$93,638,418	\$397,404,921	\$21,451,814,203
Adams	1,022,025	186,245	67,770	671,498	96,512	209,146	20,680,530
Allen	19,731,455	3,492,902	2,284,956	13,611,376	342,221	1,876,792	367,450,462
Ashland	5,863,893	666,621	124,682	4,789,426	283,164	1,058,429	88,663,284
Ashtabula	14,533,484	2,228,613	1,680,210	9,848,866	775,795	1,005,214	193,447,265
Athens	2,750,213	622,491	108,565	1,925,690	93,467	331,194	33,111,244
Auglaize	7,548,381	1,225,974	101,466	5,897,007	323,935	514,679	130,840,345
Belmont	5,935,286	1,585,941	213,333	3,768,425	367,588	385,802	99,807,279
Brown	956,978	128,233	42,413	683,713	102,619	536,424	20,081,013
Butler	45,575,852	6,201,106	2,651,039	33,778,720	2,944,986	6,100,933	708,697,838
Carroll	1,797,430	335,582	91,120	1,290,655	80,074	400,655	31,362,818
Champaign	5,155,773	846,177	120,325	4,011,947	177,323	301,425	78,950,276
Clark	13,637,601	2,630,916	631,376	9,787,627	587,681	3,272,716	198,618,033
Clermont	14,374,846	1,734,731	2,801,253	9,582,286	256,576	1,847,403	180,683,528
Clinton	6,197,388	1,304,719	231,589	4,040,656	620,424	523,714	114,247,073
Columbiana	7,167,861	1,088,933	402,497	5,120,951	555,480	2,714,953	119,182,490
Coshocton	3,985,355	677,730	109,716	3,090,075	107,834	297,084	73,140,061
Crawford	7,106,136	867,874	228,934	5,736,795	272,532	829,827	98,622,075
Cuyahoga	220,436,891	43,765,586	67,629	153,804,909	22,798,768	100,696,348	2,365,758,445
Darke	4,242,290	619,357	233,285	2,847,652	541,996	819,980	81,252,740
Defiance	5,559,047	993,812	151,818	4,248,854	164,562	332,090	92,447,620
Delaware	15,973,159	1,539,299	899,990	12,908,907	624,963	2,325,313	231,661,013
Erie	14,757,008	1,554,210	847,984	11,822,126	532,688	1,845,351	182,316,847
Fairfield	10,211,884	977,804	522,972	8,345,025	366,083	456,365	135,548,095
Fayette	3,219,836	611,641	121,099	2,228,378	258,718	835,080	56,850,684

Amount of Taxes Levied Currently

<u>County</u>	<u>Total</u>	<u>County (a)</u>	<u>Township</u>	<u>School District</u>	<u>City and Village</u>	<u>Delinquent Taxes (b)</u>	<u>Value of Taxable Property (c)</u>
Franklin	\$197,197,018	\$43,358,951	\$9,521,904	\$137,530,558	\$6,785,605	\$66,512,702	\$2,219,202,036
Fulton	8,359,017	1,447,466	364,302	6,039,516	507,734	365,941	120,121,620
Gallia	1,622,191	287,164	51,273	1,221,337	62,417	229,098	41,023,439
Geauga	13,916,716	2,568,956	1,256,660	9,582,503	508,596	3,621,543	151,756,100
Greene	12,080,446	1,799,863	1,152,723	7,958,558	1,169,301	2,632,144	166,192,378
Guernsey	5,289,181	1,148,922	322,487	3,379,583	438,189	980,451	90,466,300
Hamilton	144,479,134	37,778,469	3,761,818	93,370,489	9,568,359	25,693,082	1,712,460,490
Hancock	13,428,357	1,561,252	276,461	11,037,789	552,854	2,048,662	238,347,529
Hardin	2,611,744	491,636	94,991	1,924,990	100,126	309,153	51,312,145
Harrison	1,099,384	216,532	92,266	759,676	30,910	155,366	18,089,590
Henry	5,314,285	1,262,491	204,494	3,748,597	98,703	1,183,976	77,931,547
Highland	3,276,158	758,950	60,328	2,316,252	140,628	195,670	67,541,448
Hocking	1,677,295	391,426	61,472	1,168,026	56,371	502,420	27,565,206
Holmes	4,441,509	1,200,658	370,069	2,770,791	99,991	123,976	83,931,520
Huron	7,939,135	955,218	64,419	6,249,921	669,577	1,066,202	131,221,230
Jackson	2,564,649	565,671	61,773	1,637,976	299,228	552,902	54,383,577
Jefferson	6,920,139	1,419,682	140,168	4,470,924	889,366	6,585,145	118,801,812
Knox	5,925,515	1,120,990	107,830	4,454,884	241,810	265,816	98,705,680
Lake	40,891,613	8,957,376	864,363	28,477,527	2,592,348	10,388,054	489,705,235
Lawrence	1,502,631	240,764	69,611	1,126,557	65,699	170,989	42,993,620
Licking	14,051,040	1,950,835	594,184	10,583,798	922,223	2,189,259	240,408,190
Logan	8,217,488	1,177,857	333,810	6,441,200	264,621	2,591,401	134,612,179
Lorain	38,623,570	6,687,933	334,422	28,793,193	2,808,022	19,721,113	493,410,240
Lucas	75,319,855	16,503,174	1,594,844	54,267,794	2,954,042	17,491,291	837,873,504
Madison	4,029,727	922,069	239,568	2,697,586	170,504	160,356	67,208,160
Mahoning	25,060,763	4,973,273	2,698,611	16,789,330	599,550	10,581,339	324,778,810
Marion	8,789,534	1,600,373	657,184	6,341,465	190,513	1,384,905	131,543,103
Medina	23,160,262	2,690,634	705,892	18,894,496	869,240	2,339,529	266,259,923
Meigs	849,853	258,215	46,915	507,434	37,289	76,215	18,313,120
Mercer	3,210,824	553,133	113,711	2,417,285	126,695	136,729	62,092,593
Miami	19,425,968	2,726,728	233,240	15,594,790	871,210	3,015,252	293,447,160
Monroe	2,624,151	433,602	156,102	2,028,784	5,664	121,954	53,531,080
Montgomery	84,475,064	16,942,920	3,244,393	58,339,169	5,948,582	8,623,220	959,864,658
Morgan	1,010,644	185,107	77,676	739,209	8,653	1,036	20,408,700
Morrow	1,314,163	273,748	91,385	839,970	109,061	1,019,818	21,131,680
Muskingum	8,870,480	1,936,230	347,009	6,383,734	203,507	2,098,062	133,074,211

Amount of Taxes Levied Currently

<u>County</u>	<u>Total</u>	<u>County (a)</u>	<u>Township</u>	<u>School District</u>	<u>City and Village</u>	<u>Delinquent Taxes (b)</u>	<u>Value of Taxable Property (c)</u>
Noble	\$797,533	\$187,642	\$13,338	\$571,421	\$25,133	\$20,181	\$16,679,260
Ottawa	5,382,871	521,150	404,299	4,338,863	118,560	680,740	80,836,866
Paulding	1,441,758	301,569	94,006	923,687	122,497	93,122	24,597,784
Perry	1,420,177	364,078	128,376	848,695	79,027	909,169	23,343,723
Pickaway	6,020,564	843,572	199,838	4,752,873	224,281	552,200	106,724,614
Pike	2,766,853	635,733	89,700	1,693,385	348,036	475,352	44,669,208
Portage	20,827,613	3,274,627	512,170	16,014,700	1,026,117	1,678,462	240,285,228
Preble	4,048,609	602,888	154,821	2,979,264	311,635	878,843	73,311,300
Putnam	3,149,254	432,328	137,976	2,304,025	274,925	179,522	62,929,869
Richland	21,675,338	3,303,902	656,826	16,749,594	965,016	1,814,743	293,330,225
Ross	9,112,938	1,597,957	278,361	6,804,139	432,481	1,273,823	169,995,443
Sandusky	8,469,793	1,444,282	245,645	6,368,961	410,905	811,613	158,183,001
Scioto	4,131,185	602,080	590,631	2,660,800	277,674	758,167	73,384,230
Seneca	6,275,362	875,684	87,776	4,961,878	350,024	333,597	97,560,235
Shelby	14,997,463	2,553,822	402,230	11,593,870	447,540	1,288,494	261,219,135
Stark	52,172,504	7,636,353	3,840,713	39,155,685	1,539,753	14,332,769	733,462,000
Summit	86,153,170	14,892,584	1,956,994	62,777,954	6,525,638	18,430,741	1,055,966,788
Trumbull	26,906,751	4,301,679	2,987,497	18,934,631	682,943	14,042,586	397,432,462
Tuscarawas	12,018,608	1,858,500	406,609	8,794,019	959,479	1,104,389	192,454,594
Union	13,427,115	2,369,912	1,065,059	9,734,171	257,973	1,370,265	198,984,310
Van Wert	3,294,625	449,505	46,276	2,647,314	151,529	831,544	48,837,150
Vinton	588,066	169,099	53,471	345,644	19,852	41,229	14,091,565
Warren	32,416,422	2,786,153	1,393,310	26,246,989	1,989,970	4,773,952	414,119,671
Washington	10,952,883	1,888,893	823,423	8,159,990	80,577	616,130	208,616,190
Wayne	18,149,433	2,626,743	425,783	14,334,447	762,461	1,485,547	242,211,080
Williams	7,246,347	822,581	151,442	5,961,488	310,836	416,553	102,822,640
Wood	23,005,313	4,432,587	1,695,656	16,333,438	543,632	3,355,143	288,568,856
Wyandot	3,260,240	445,258	51,767	2,606,468	156,747	204,356	64,065,905

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2002 and previous years.

(c) Taxable value of property is shown after deduction of \$10,000 exemption.

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