
TANGIBLE PERSONAL PROPERTY TAX:



Table PD-15
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Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2004

Tangible personal property taxes levied by all local governments in Ohio for calendar year 2004 totalled \$1.7 billion on a total taxable value of \$21.3 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 \$701.7 million and reduced statewide taxes levied by \$55.9 million.

Due to a law change in the FY 2004-2005 state operating budget bill, beginning in tax year 2004 businesses with less than \$10,000 in assessed valuation no longer have to file a tangible personal property tax return. As a result, beginning in tax year 2004 the amount of reported exempted value and taxes foregone as a result of the \$10,000 exemption is smaller than reported for prior years.

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, reduced by a designated percentage each year. Phase-out of the \$10,000 exemption reimbursements will take place over seven years. In fiscal year 2005, local governments were reimbursed by the state for \$74.8 million of their total foregone revenue.

Of total taxes levied, school districts levied \$1,180.6 million, county governments and special districts levied \$314.2 million, cities and villages levied \$91.8 million, and townships levied \$65.2 million. All figures represent taxes levied for 2004 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 (2003), 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 2004

<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	\$1,651,707,142	\$314,155,470	\$65,186,570	\$1,180,559,846	\$91,805,256	\$422,188,610	\$21,264,429,184
Adams	1,039,463	189,559	70,419	684,868	94,617	533,200	21,092,160
Allen	18,672,384	3,318,043	2,146,563	12,858,478	349,300	2,795,213	348,819,423
Ashland	5,459,085	626,217	123,479	4,446,380	263,009	741,213	82,742,270
Ashtabula	14,875,032	2,522,546	1,648,741	9,913,828	789,917	1,220,550	194,743,560
Athens	2,837,958	641,836	113,471	1,985,772	96,879	257,453	34,140,202
Auglaize	8,138,325	1,480,889	105,250	6,227,612	324,574	686,816	131,634,580
Belmont	5,988,932	1,594,093	244,439	3,810,450	339,950	403,434	101,325,740
Brown	976,351	127,300	41,031	699,305	108,715	440,157	19,952,466
Butler	47,916,290	6,340,248	2,894,870	35,769,918	2,911,254	4,400,279	725,428,781
Carroll	1,637,421	309,174	86,678	1,169,400	72,169	466,624	28,894,765
Champaign	5,026,164	818,103	105,784	3,913,759	188,518	205,132	76,619,532
Clark	13,607,716	2,577,921	677,324	9,783,649	568,822	2,950,589	198,361,036
Clermont	15,281,357	1,948,369	2,783,778	10,224,522	324,688	1,551,111	187,676,532
Clinton	5,926,348	1,259,223	189,817	3,844,661	632,647	738,961	108,947,622
Columbiana	7,028,140	1,081,790	387,737	4,958,766	599,847	2,869,130	118,368,450
Coshocton	3,980,215	869,970	92,035	2,918,199	100,011	305,517	69,525,420
Crawford	7,359,847	852,415	189,817	6,043,291	274,324	961,832	96,865,320
Cuyahoga	221,785,477	48,534,710	67,644	151,010,306	22,172,817	120,647,334	2,301,118,453
Darke	4,286,430	626,489	234,087	2,880,874	544,980	490,369	81,935,904
Defiance	5,336,750	962,739	135,720	4,069,997	168,294	549,027	88,731,710
Delaware	15,837,490	1,497,908	941,534	12,759,759	638,289	2,850,249	230,226,578
Erie	16,743,224	1,817,348	947,685	13,753,489	224,702	1,658,204	201,660,195
Fairfield	10,038,242	960,572	524,141	8,204,112	349,417	740,535	132,636,353
Fayette	3,357,099	652,805	126,385	2,299,298	278,611	740,124	60,720,615

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	\$191,109,445	\$41,890,794	\$9,709,556	\$133,035,831	\$6,473,264	\$62,802,143	\$2,144,871,804
Fulton	8,469,295	1,466,793	350,291	6,120,498	531,713	374,682	120,723,740
Gallia	1,786,580	338,953	56,792	1,331,338	59,497	295,378	45,177,704
Geauga	13,323,109	2,583,911	1,077,227	9,133,174	528,797	4,618,369	146,720,040
Greene	12,376,242	1,746,053	1,132,966	8,329,927	1,167,296	2,439,869	165,190,986
Guernsey	4,780,292	1,061,689	303,361	3,025,911	389,331	1,021,519	83,597,560
Hamilton	151,154,932	37,901,584	3,879,136	99,926,938	9,447,274	25,364,013	1,750,930,182
Hancock	13,888,759	1,607,233	276,158	11,430,573	574,795	3,239,409	249,127,286
Hardin	2,615,011	669,429	82,956	1,753,551	109,075	351,513	46,778,086
Harrison	1,130,801	222,207	95,155	774,448	38,991	164,388	18,563,680
Henry	5,985,883	1,421,370	227,832	4,232,897	103,784	189,158	87,738,871
Highland	2,614,034	602,950	45,521	1,836,412	129,151	229,940	54,681,766
Hocking	1,927,863	449,862	77,350	1,342,232	58,419	725,891	31,680,436
Holmes	4,718,458	1,287,237	388,671	2,939,404	103,146	73,951	89,628,260
Huron	7,985,407	967,950	61,749	6,282,001	673,707	1,063,154	132,838,780
Jackson	2,619,652	572,713	54,099	1,678,797	314,043	167,670	54,962,483
Jefferson	7,175,431	1,469,942	154,023	4,606,183	945,284	7,075,528	123,007,697
Knox	5,893,185	1,114,107	101,261	4,437,770	240,046	533,095	98,542,581
Lake	40,471,392	8,733,037	823,570	28,385,166	2,529,619	9,782,707	477,211,599
Lawrence	1,634,099	261,548	84,354	1,225,568	62,629	189,250	46,705,010
Licking	13,865,508	1,841,251	566,589	10,542,447	915,221	2,031,083	229,187,480
Logan	9,164,247	1,318,735	748,243	6,833,053	264,216	2,653,629	147,935,226
Lorain	37,283,742	6,522,471	304,815	27,725,452	2,731,004	5,196,319	478,747,700
Lucas	75,671,421	16,591,378	1,610,598	54,615,287	2,854,158	21,296,146	818,804,370
Madison	4,107,377	888,532	255,542	2,802,709	160,594	667,403	64,332,330
Mahoning	25,424,067	4,856,632	2,753,384	17,233,136	580,915	10,217,758	320,246,470
Marion	8,920,228	1,666,527	646,928	6,409,491	197,282	855,477	133,972,644
Medina	23,982,880	2,952,558	715,439	19,442,472	872,411	3,817,417	270,015,893
Meigs	649,442	214,676	31,572	367,303	35,891	54,979	13,333,910
Mercer	3,199,395	565,400	117,729	2,383,875	132,391	275,017	63,338,900
Miami	18,726,904	2,547,915	233,652	15,111,938	833,399	3,146,180	274,246,400
Monroe	1,175,362	193,757	70,396	906,519	4,690	1,449,891	23,920,650
Montgomery	85,669,099	17,999,407	3,068,839	58,651,284	5,949,569	12,752,197	957,605,747
Morgan	529,700	95,417	35,881	387,187	11,215	4,015	10,520,059
Morrow	1,400,473	289,376	97,949	893,626	119,522	1,137,792	22,481,780
Muskingum	8,852,426	2,064,582	388,679	6,221,534	177,631	1,983,274	132,770,565

<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>		
Noble	\$701,891	\$165,134	\$31,119	\$502,586	\$3,052	\$36,139	\$14,678,570
Ottawa	5,316,734	602,242	368,501	4,240,597	105,394	977,487	75,247,714
Paulding	1,362,011	287,707	87,237	855,279	131,788	98,534	23,467,166
Perry	1,446,599	371,055	130,853	865,049	79,642	946,720	23,790,978
Pickaway	5,448,418	763,878	177,384	4,305,475	201,681	1,229,692	96,379,475
Pike	2,969,376	709,927	104,201	1,826,212	329,036	310,439	49,899,518
Portage	22,071,405	3,572,837	508,507	16,924,829	1,065,232	3,216,532	252,825,944
Preble	4,088,928	625,558	134,884	3,002,111	326,375	878,001	75,319,600
Putnam	3,137,437	435,894	133,200	2,314,003	254,340	421,763	60,289,645
Richland	22,606,540	4,262,253	661,487	16,760,410	922,390	1,648,202	291,908,819
Ross	7,165,014	1,304,165	257,059	5,290,323	313,467	1,340,331	133,078,020
Sandusky	8,531,983	1,450,635	248,517	6,415,524	417,307	864,113	158,859,956
Scioto	4,134,855	592,312	910,766	2,626,764	5,013	664,637	72,068,000
Seneca	5,986,924	846,709	94,144	4,721,045	325,026	714,978	94,196,987
Shelby	15,946,526	2,697,064	415,971	12,367,080	466,411	2,017,216	275,648,773
Stark	51,091,698	8,651,099	3,703,146	37,253,911	1,483,542	14,951,622	700,034,008
Summit	86,283,125	14,444,413	1,972,979	63,214,251	6,651,482	20,717,973	1,057,763,907
Trumbull	27,920,802	4,292,153	2,915,151	20,033,126	680,372	16,923,438	396,191,078
Tuscarawas	12,595,105	1,878,866	424,561	9,329,988	961,690	1,296,889	194,661,340
Union	17,335,226	2,809,032	1,677,952	12,586,308	261,934	3,717,248	236,356,050
Van Wert	3,278,176	450,215	46,928	2,629,008	152,025	528,780	48,816,210
Vinton	582,139	186,667	50,567	327,010	17,895	169,877	13,333,369
Warren	33,549,368	3,471,664	1,409,226	26,646,389	2,022,089	3,997,717	418,113,398
Washington	11,516,977	1,989,129	876,974	8,569,485	81,389	1,166,286	219,723,090
Wayne	18,718,181	2,841,799	437,890	14,671,560	766,932	1,423,661	241,533,940
Williams	7,336,876	848,810	142,653	6,031,980	313,433	361,281	106,101,210
Wood	23,772,720	4,548,763	1,708,108	16,941,066	574,783	3,875,188	295,136,567
Wyandot	3,394,227	467,248	49,913	2,721,852	155,214	250,609	66,699,510

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2003 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.