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## **TANGIBLE PERSONAL PROPERTY TAX:**



Table PD-15  
No. 57 (2006)  
August 7, 2006

### Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2005

The tangible personal property tax is a tax on businesses in Ohio. Taxes levied on tangible personal property by all local governments in Ohio for calendar year 2005 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 \$678.4 million and reduced statewide taxes levied by \$55.3 million.

The tangible personal property tax is being phased out between 2006 and 2009 as part of the tax changes contained in Amended Substitute House Bill 66, the two-year state budget bill for Fiscal Years 2006-2007.

The first \$10,000 of otherwise taxable value for each company (RC 5709.01) is exempted. However, beginning in tax year 2004, taxpayers with a taxable value of less than \$10,000 are no longer required to file a return. A phase-down of the reimbursement to local subdivisions for the revenues lost due to this exemption began in Fiscal Year 2004, with the reimbursements being totally eliminated starting in Fiscal Year 2010.

In Fiscal Year 2006, local governments were reimbursed by the state for \$61.2 million (64 percent of the fiscal year 2003 reimbursements).

Of total tangible personal property taxes levied, school districts levied \$1,219.1 million, county governments and special districts levied \$318.6 million, cities and villages levied \$91.7 million, and townships levied \$66.6 million. All figures represent taxes levied for 2005 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 (2004), 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 2005**

<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	\$1,695,986,799	\$318,588,478	\$66,583,844	\$1,219,108,372	\$91,706,105	\$478,564,314	\$21,330,431,245
Adams	1,366,815	254,612	95,191	922,867	94,145	506,344	28,421,940
Allen	21,135,463	3,519,942	2,579,501	14,683,658	352,362	2,389,864	370,033,133
Ashland	6,101,509	715,140	117,665	5,002,893	265,811	813,473	81,027,934
Ashtabula	15,423,392	2,611,682	1,724,586	10,316,882	770,242	1,998,235	201,761,340
Athens	3,086,209	708,343	109,354	2,158,241	110,271	0	34,893,765
Auglaize	8,586,855	1,502,604	105,805	6,646,824	331,622	909,257	133,564,788
Belmont	6,606,830	1,698,670	267,050	4,215,838	425,272	437,345	108,348,389
Brown	956,055	126,682	41,347	689,278	98,747	135,387	19,852,506
Butler	50,914,657	6,585,225	3,216,422	38,157,231	2,955,780	13,498,387	753,457,961
Carroll	1,713,745	347,350	84,548	1,199,306	82,540	81,804	29,688,043
Champaign	4,923,247	807,100	92,867	3,820,756	202,523	210,997	75,688,553
Clark	13,665,472	2,610,378	669,748	9,800,346	585,000	2,826,175	201,617,483
Clermont	16,537,354	2,009,716	2,795,071	11,412,507	320,059	2,074,693	191,693,138
Clinton	5,819,855	1,238,316	192,937	3,782,393	606,209	1,185,554	107,312,450
Columbiana	7,104,023	1,142,191	366,993	5,009,776	585,063	2,846,620	120,745,550
Coshocton	4,336,207	1,091,367	103,075	3,045,255	96,510	306,388	73,643,972
Crawford	7,282,666	845,383	193,773	5,968,360	275,150	2,244,655	96,066,291
Cuyahoga	226,528,749	49,621,258	73,107	154,606,621	22,227,762	126,369,543	2,310,046,197
Darke	4,149,731	616,063	228,817	2,775,419	529,432	793,382	80,335,891
Defiance	5,242,061	979,036	128,491	3,969,746	164,789	1,915,711	86,258,690
Delaware	17,337,856	1,487,527	892,792	14,295,013	662,524	2,959,174	229,335,732
Erie	16,122,785	1,754,466	979,330	13,225,461	163,527	1,082,354	194,400,010
Fairfield	9,876,345	1,031,735	582,098	7,952,394	310,118	650,021	125,321,433
Fayette	3,582,826	700,265	123,126	2,445,184	314,251	751,253	65,122,284

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	<u>Total</u>	<u>County (a)</u>	<u>Township</u>	<u>School District</u>	<u>City and Village</u>			
Franklin	\$196,316,981	\$42,206,101	\$9,061,895	\$138,758,691	\$6,290,294	\$51,839,327	\$2,075,484,595	
Fulton	8,800,057	1,590,816	362,082	6,306,142	541,017	367,102	125,269,560	
Gallia	1,679,175	320,059	52,595	1,241,816	64,705	605,984	42,657,626	
Geauga	15,023,405	2,807,880	1,393,935	10,296,188	525,402	5,138,126	160,860,840	
Greene	12,711,740	1,939,089	1,130,541	8,465,783	1,176,327	2,480,740	164,331,898	
Guernsey	4,670,885	1,040,327	299,431	2,950,055	381,072	943,030	81,915,490	
Hamilton	147,563,028	36,022,804	3,616,044	98,322,499	9,601,680	55,218,831	1,698,977,840	
Hancock	14,084,666	1,549,502	252,967	11,710,683	571,514	3,800,181	240,100,584	
Hardin	2,958,389	834,686	93,801	1,915,925	113,977	310,109	51,263,193	
Harrison	1,142,920	224,876	92,711	786,590	38,743	156,518	18,786,640	
Henry	6,102,321	1,230,079	211,943	4,556,299	104,000	169,030	83,113,464	
Highland	2,636,874	623,961	42,665	1,850,571	119,678	271,964	56,365,399	
Hocking	1,893,626	443,664	76,338	1,294,326	79,298	1,006,667	31,243,965	
Holmes	4,939,790	1,352,458	405,356	3,074,156	107,820	136,748	94,055,580	
Huron	7,927,219	968,367	67,814	6,232,235	658,803	685,522	131,373,190	
Jackson	2,685,468	504,617	46,501	1,770,792	363,559	703,218	57,595,394	
Jefferson	8,057,801	1,759,900	242,176	5,080,089	975,635	2,364,975	135,899,620	
Knox	5,673,123	1,068,265	119,366	4,262,526	222,967	297,749	93,670,667	
Lake	44,625,262	9,153,184	981,277	31,946,197	2,544,604	13,133,670	498,547,462	
Lawrence	1,675,857	265,635	76,544	1,273,984	59,695	170,602	46,633,260	
Licking	14,904,997	2,371,800	550,453	11,435,190	547,553	1,384,082	238,898,980	
Logan	9,439,384	1,357,002	775,786	7,037,361	269,235	590,192	152,026,908	
Lorain	37,636,310	6,678,145	283,317	27,787,196	2,887,653	9,256,998	480,308,150	
Lucas	79,081,934	16,687,855	1,867,041	57,550,446	2,976,592	26,152,967	843,180,798	
Madison	4,624,042	1,014,612	264,873	3,138,132	206,425	177,498	71,570,190	
Mahoning	25,804,307	4,952,721	2,734,580	17,553,536	563,470	11,913,284	324,640,320	
Marion	9,185,103	1,728,785	689,811	6,573,455	193,052	1,780,419	138,144,455	
Medina	24,347,622	2,967,826	763,062	19,753,064	863,670	4,327,561	271,362,226	
Meigs	444,227	149,899	22,087	240,805	31,436	49,474	9,310,500	
Mercer	3,715,419	657,582	131,603	2,794,895	131,337	208,974	65,038,051	
Miami	18,644,868	2,497,814	237,427	15,098,430	811,197	2,538,610	269,489,020	
Monroe	1,265,300	221,488	62,562	976,701	4,548	265,043	25,771,260	
Montgomery	84,936,639	18,314,047	2,938,240	57,965,573	5,718,779	11,842,447	925,659,701	
Morgan	479,022	92,690	30,872	343,572	11,888	0	9,391,062	
Morrow	1,586,956	323,097	112,803	1,011,993	139,063	1,262,619	24,920,670	
Muskingum	9,293,337	2,095,293	367,957	6,615,987	214,100	2,356,837	139,222,110	

<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	\$709,810	\$166,945	\$31,556	\$508,048	\$3,260	\$12,838	\$14,839,588
Ottawa	5,390,663	628,349	362,874	4,299,043	100,396	1,256,760	75,941,544
Paulding	1,309,821	276,791	72,124	824,131	136,774	72,893	22,576,759
Perry	1,370,519	384,855	122,477	794,560	68,628	941,010	21,870,294
Pickaway	4,308,495	589,339	227,631	3,392,745	98,779	590,743	78,578,585
Pike	3,334,422	896,784	111,787	1,960,710	365,141	1,548,605	53,616,346
Portage	22,076,015	3,691,619	588,738	16,807,237	988,421	3,160,476	248,949,562
Preble	4,374,555	639,840	157,360	3,230,551	346,804	834,668	77,813,190
Putnam	3,100,387	430,656	130,869	2,292,234	246,627	419,954	59,565,208
Richland	22,705,110	4,237,974	680,093	16,858,504	928,539	1,745,084	294,734,839
Ross	7,281,840	1,280,432	245,830	5,472,722	282,856	1,493,714	123,118,490
Sandusky	7,998,649	1,358,161	211,396	6,022,517	406,575	2,252,694	148,555,375
Scioto	4,394,866	628,015	931,568	2,828,905	6,378	897,801	76,385,650
Seneca	6,464,769	859,114	98,910	5,185,635	321,110	668,193	94,764,754
Shelby	16,545,587	2,778,141	413,750	12,848,756	504,940	1,601,165	283,681,888
Stark	54,325,758	9,369,779	3,836,034	39,649,986	1,469,960	14,425,603	716,077,682
Summit	89,017,228	13,784,524	1,950,550	66,764,113	6,518,041	25,072,194	1,056,979,860
Trumbull	29,557,120	4,513,166	3,177,843	21,113,659	752,451	24,536,046	416,552,610
Tuscarawas	12,976,904	1,920,005	446,729	9,654,727	955,444	1,332,676	198,369,327
Union	17,552,726	3,017,002	1,582,299	12,666,307	287,119	2,197,222	236,180,013
Van Wert	3,384,361	455,867	48,178	2,731,220	149,095	916,347	49,520,870
Vinton	548,978	168,475	47,444	312,889	20,170	195,749	12,033,940
Warren	36,810,654	3,719,841	1,598,204	29,288,034	2,204,574	3,672,949	452,092,300
Washington	10,912,647	1,881,069	821,135	8,123,986	86,457	1,704,914	207,804,130
Wayne	19,524,443	2,864,083	471,628	15,433,113	755,620	1,386,141	243,409,200
Williams	7,662,980	969,774	147,923	6,217,999	327,284	688,101	108,593,080
Wood	24,107,934	4,600,114	1,791,447	17,134,800	581,573	3,399,370	296,527,314
Wyandot	3,280,799	455,786	55,315	2,617,104	152,594	646,693	65,580,736

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2004 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.