

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 2006

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 2006 totalled \$1.3 billion on a total taxable value of \$16.7 billion (after deduction of the \$10,000 exemption granted each taxpayer).

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 phase-out is accomplished by lowering the assessment percentage for all tangible personal property; including inventories. For more details on the phase-out see <http://tax.ohio.gov/divisions/communications/documents/TangiblePersonalPropertyTaxReimbursementenactedHB66.doc>

The first \$10,000 of otherwise taxable value for each company (RC 5709.01) is exempted. The \$10,000 exemption reduced the statewide taxable value by \$574.8 million and reduced statewide taxes levied by \$47.3 million.

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 2007, these reimbursements made to local governments were \$38.3 million (40 percent of the fiscal year 2003 reimbursements).

Of total tangible personal property taxes levied, school districts levied \$963.6 million, county governments and special districts levied \$254.2 million, cities and villages levied \$72.6 million, and townships levied \$54.9 million. All figures represent taxes levied for 2006 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 (2005), 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 2006

<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	\$1,345,184,777	\$254,182,699	\$54,885,158	\$963,554,947	\$72,561,973	\$464,677,698	\$16,666,716,199
Adams	1,443,467	273,628	101,876	994,151	73,812	1,074,963	30,617,430
Allen	16,209,141	2,731,979	2,215,238	11,003,790	258,134	3,699,284	287,350,870
Ashland	5,216,797	613,343	108,672	4,273,039	221,744	953,501	69,636,129
Ashtabula	11,284,529	1,888,981	1,163,772	7,639,302	592,473	1,856,790	145,496,550
Athens	2,549,217	578,517	93,114	1,789,131	88,454	415,219	28,498,377
Auglaize	6,900,962	1,237,807	73,379	5,299,389	290,387	676,468	110,027,310
Belmont	4,815,012	1,195,415	194,666	3,078,804	346,128	427,338	79,062,260
Brown	780,210	100,371	33,796	573,807	72,236	161,313	15,787,510
Butler	43,761,666	5,685,372	2,636,972	33,063,883	2,375,438	9,755,045	602,263,943
Carroll	1,371,892	272,977	68,438	964,993	65,485	145,980	23,331,335
Champaign	3,631,372	626,182	79,819	2,786,777	138,593	998,458	53,913,596
Clark	10,777,791	2,932,359	303,612	7,143,573	398,246	1,397,134	156,577,600
Clermont	13,685,482	1,647,697	2,467,333	9,312,776	257,676	2,284,519	157,880,130
Clinton	5,041,390	1,105,896	165,372	3,213,967	556,156	1,236,306	96,917,587
Columbiana	5,298,574	825,905	315,158	3,714,373	443,138	3,412,306	89,812,660
Coshocton	3,073,108	696,136	80,607	2,229,841	66,523	384,162	55,091,377
Crawford	5,463,710	652,480	147,514	4,457,297	206,419	1,936,774	74,145,404
Cuyahoga	184,308,188	40,547,490	58,357	125,744,983	17,957,358	149,224,868	1,855,246,897
Darke	3,065,670	457,610	171,634	2,048,363	388,063	448,667	59,295,470
Defiance	4,386,422	802,048	103,592	3,347,703	133,079	1,983,149	70,047,860
Delaware	14,884,366	1,326,625	766,221	12,179,523	611,997	2,427,783	194,609,287
Erie	12,376,133	1,329,430	735,335	9,970,774	340,595	1,302,844	146,213,020
Fairfield	7,832,204	834,018	448,456	6,298,794	250,937	1,109,384	99,524,045
Fayette	3,112,320	561,354	85,257	2,213,533	252,176	681,333	52,201,186

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	<u>Total</u>	<u>County (a)</u>	<u>Township</u>	<u>School District</u>	<u>City and Village</u>			
Franklin	\$160,205,310	\$34,135,428	\$8,160,829	\$112,943,639	\$4,965,413	\$53,774,937	\$1,665,060,603	
Fulton	7,605,522	1,364,669	332,534	5,434,864	473,455	378,039	106,199,910	
Gallia	1,567,621	262,404	44,890	1,219,922	40,405	718,221	32,797,280	
Geauga	11,783,457	2,141,979	1,093,347	8,147,136	400,995	1,042,885	122,982,640	
Greene	9,658,399	1,579,115	893,305	6,287,587	898,393	3,355,685	123,370,153	
Guernsey	3,817,625	895,395	234,093	2,373,640	314,497	943,420	65,837,850	
Hamilton	113,203,767	27,258,638	3,208,265	75,169,440	7,567,424	33,920,215	1,299,883,680	
Hancock	11,585,316	1,564,469	183,761	9,383,543	453,542	4,227,758	188,512,441	
Hardin	2,467,502	696,006	79,563	1,597,455	94,478	392,422	42,737,742	
Harrison	1,145,585	228,339	102,670	782,390	32,186	256,268	19,075,950	
Henry	4,789,682	955,687	207,292	3,541,905	84,798	461,477	64,573,474	
Highland	2,158,492	514,485	33,862	1,511,092	99,053	324,015	45,959,780	
Hocking	1,344,555	314,203	63,509	918,800	48,043	987,007	22,126,957	
Holmes	3,895,180	1,039,613	323,895	2,414,502	117,170	144,484	74,108,630	
Huron	5,475,752	664,693	56,821	4,321,892	432,346	806,377	88,153,120	
Jackson	2,167,679	462,654	36,094	1,389,137	279,795	587,009	45,019,650	
Jefferson	6,100,769	1,322,814	145,949	3,876,381	755,625	2,644,508	102,147,765	
Knox	4,494,720	858,231	116,340	3,359,921	160,227	297,259	74,394,822	
Lake	32,704,005	6,647,629	722,775	23,524,799	1,808,801	12,634,731	361,691,170	
Lawrence	1,253,050	194,083	62,989	947,956	48,023	120,317	34,657,630	
Licking	11,722,516	1,570,905	543,852	8,864,374	743,385	2,288,551	189,573,260	
Logan	6,950,212	1,105,236	635,717	5,028,266	180,993	348,994	110,114,298	
Lorain	29,739,981	5,279,370	216,262	21,986,733	2,257,616	6,188,863	371,533,700	
Lucas	63,774,019	13,450,960	1,645,682	46,378,408	2,298,969	28,327,766	678,743,597	
Madison	3,610,416	819,649	181,321	2,447,425	162,022	581,315	55,211,180	
Mahoning	20,692,772	4,045,402	2,273,320	13,941,179	432,871	10,985,793	258,141,070	
Marion	7,148,635	1,304,712	531,620	5,122,613	189,690	1,642,822	110,699,321	
Medina	19,436,663	2,320,577	626,498	15,829,908	659,680	4,353,756	212,205,993	
Meigs	334,997	113,683	18,881	178,226	24,207	65,425	7,061,040	
Mercer	3,089,619	663,432	102,766	2,207,558	115,862	416,598	52,903,563	
Miami	13,796,655	1,883,154	156,946	11,147,983	608,571	2,419,230	200,084,380	
Monroe	603,182	105,189	30,303	464,225	3,465	1,445,398	12,249,210	
Montgomery	64,775,826	13,648,418	2,352,351	44,362,567	4,412,490	12,838,430	696,206,544	
Morgan	399,753	78,157	24,978	286,703	9,916	0	7,918,660	
Morrow	1,043,111	223,957	79,088	647,294	92,772	1,490,786	16,871,160	
Muskingum	6,756,210	1,410,805	291,888	4,897,643	155,874	2,154,444	104,118,445	

<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	\$438,103	\$108,003	\$19,837	\$307,406	\$2,858	\$16,756	\$9,600,237
Ottawa	4,166,083	482,592	269,011	3,321,938	92,542	1,438,396	58,884,045
Paulding	1,030,106	220,215	57,901	630,427	121,563	41,888	17,258,266
Perry	1,454,848	398,805	127,055	857,866	71,122	971,941	23,600,403
Pickaway	3,473,075	559,957	175,156	2,676,317	61,645	777,008	58,942,848
Pike	2,185,089	564,708	67,585	1,279,659	273,137	307,301	33,765,864
Portage	18,181,409	3,005,971	446,076	13,898,765	830,597	5,635,045	202,777,191
Preble	3,393,770	516,943	127,521	2,485,892	263,414	389,839	60,032,920
Putnam	2,363,501	346,680	103,888	1,740,612	172,322	406,462	45,317,652
Richland	17,587,978	3,338,805	537,467	12,957,268	754,438	1,800,448	233,780,293
Ross	5,557,406	916,229	182,794	4,262,988	195,395	1,372,983	88,098,910
Sandusky	6,406,816	1,073,413	165,424	4,847,323	320,656	2,771,978	117,223,107
Scioto	3,415,024	529,122	627,648	2,180,054	78,200	677,705	57,363,780
Seneca	4,956,944	670,237	74,646	3,960,684	251,377	261,256	73,899,935
Shelby	12,361,036	2,100,200	301,241	9,568,491	391,104	534,535	213,876,391
Stark	42,233,964	6,665,050	3,104,641	31,286,443	1,177,831	10,806,005	570,150,181
Summit	71,705,217	13,250,878	1,600,141	51,788,647	5,065,550	12,065,465	824,841,940
Trumbull	24,273,206	3,911,618	2,592,940	17,173,761	594,887	26,003,196	337,960,439
Tuscarawas	9,855,658	1,453,770	339,648	7,359,227	703,014	1,446,167	149,615,440
Union	11,594,807	1,971,353	1,024,115	8,375,632	223,706	1,183,967	154,468,762
Van Wert	2,666,387	363,530	34,498	2,150,553	117,807	1,099,047	38,591,090
Vinton	422,861	134,703	36,858	237,476	13,825	185,626	9,132,374
Warren	31,402,556	3,007,522	1,564,038	25,313,619	1,517,376	6,420,433	356,815,050
Washington	8,459,455	1,473,731	653,767	6,268,411	63,547	502,328	162,806,810
Wayne	15,447,403	2,293,165	411,262	12,186,252	556,725	587,062	191,621,050
Williams	5,588,118	705,036	122,113	4,529,660	231,309	955,468	79,002,590
Wood	19,648,675	3,745,210	1,646,866	13,757,662	498,936	3,805,589	233,692,653
Wyandot	2,347,105	327,494	38,573	1,872,239	108,798	655,009	47,121,477

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2005 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.