



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

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TANGIBLE PERSONAL PROPERTY TAX:

Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2007

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 2007 totaled \$1.0 billion on a total taxable value of \$12.3 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/personal_property/PPT_law_changes_070303.stm

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 \$453.8 million and reduced statewide taxes levied by \$37.5 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 2008, these reimbursements made to local governments were \$30.6 million (32 percent of the fiscal year 2003 reimbursements).

Of total tangible personal property taxes levied, school districts levied \$717.7 million, county governments and special districts levied \$188.8 million, cities and villages levied \$53.5 million, and townships levied \$42.3 million. All figures represent taxes levied for 2007 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 (2006), but also delinquent taxes remaining from all earlier years (2005 and earlier).

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 2007

County	Amount of Taxes Levied Currently						Value of Taxable Property (c)
	Total	County (a)	Township	School District	City and Village	Delinquent Taxes (b)	
Statewide Total	\$1,002,333,421	\$188,767,548	\$42,329,372	\$717,690,030	\$53,546,471	\$322,319,603	\$12,271,111,018
Adams	1,392,288	262,715	94,490	994,178	40,906	239,572	27,831,580
Allen	11,557,168	1,937,681	1,687,399	7,737,582	194,505	2,674,276	203,329,500
Ashland	3,673,776	433,664	78,032	3,017,204	144,877	975,724	48,526,881
Ashtabula	8,622,897	1,456,662	887,518	5,854,036	424,681	1,193,618	113,343,780
Athens	1,986,126	454,037	83,612	1,383,409	65,068	179,749	22,366,364
Auglaize	4,599,596	870,621	68,039	3,467,899	193,036	218,031	74,095,440
Belmont	3,407,109	900,640	131,529	2,172,289	202,651	775,771	55,686,840
Brown	743,371	90,570	44,186	547,254	61,361	198,919	14,734,582
Butler	34,410,042	4,966,180	2,358,846	25,425,170	1,659,846	5,948,713	453,532,419
Carroll	1,004,081	199,367	58,447	700,634	45,632	99,003	17,039,907
Champaign	2,922,103	521,968	80,403	2,212,101	107,631	1,008,383	43,739,312
Clark	7,747,124	2,027,508	222,046	5,211,707	285,863	1,256,160	108,223,478
Clermont	9,559,513	1,144,353	1,790,715	6,426,585	197,861	2,428,599	110,183,631
Clinton	3,633,366	775,310	161,517	2,328,923	367,616	1,847,375	71,360,702
Columbiana	3,909,821	597,606	238,452	2,757,008	316,755	3,448,746	64,868,250
Coshocton	2,242,226	536,516	59,181	1,598,378	48,151	380,522	39,320,032
Crawford	3,624,517	435,722	102,130	2,981,972	104,694	802,443	49,513,891
Cuyahoga	140,679,136	30,550,423	76,573	96,258,691	13,793,449	26,621,612	1,403,229,702
Darke	2,174,153	320,535	123,711	1,472,236	257,670	482,192	41,353,640
Defiance	3,075,964	565,137	84,321	2,338,794	87,711	943,435	49,356,970
Delaware	11,989,218	1,094,125	484,581	9,970,583	439,928	2,576,032	157,458,553
Erie	8,642,670	928,994	485,141	6,951,477	277,058	3,338,721	102,116,750
Fairfield	6,038,278	635,964	393,262	4,825,110	183,942	1,112,935	75,742,054
Fayette	2,090,855	381,820	66,206	1,485,330	157,499	653,531	35,481,671

County	Amount of Taxes Levied Currently						Value of Taxable Property (c)
	Total	County (a)	Township	School District	City and Village	Delinquent Taxes (b)	
Franklin	\$124,419,777	\$26,059,381	\$6,752,547	\$87,815,965	\$3,791,884	\$54,210,939	\$1,266,824,369
Fulton	7,603,114	1,284,653	342,660	5,655,024	320,777	369,975	99,973,010
Gallia	1,061,133	179,798	28,850	827,139	25,346	1,077,959	22,473,444
Geauga	8,941,480	1,571,161	844,081	6,250,798	275,439	1,288,798	92,736,550
Greene	7,269,090	1,118,834	709,508	4,748,310	692,439	3,625,977	92,850,614
Guernsey	2,601,331	634,215	184,322	1,578,972	203,823	1,009,033	46,633,460
Hamilton	87,678,838	20,518,434	2,601,388	58,671,856	5,887,160	30,126,841	1,002,702,620
Hancock	7,773,205	1,033,231	128,070	6,309,509	302,395	3,461,975	124,536,481
Hardin	1,778,453	389,624	63,840	1,251,511	73,479	234,303	33,509,171
Harrison	707,466	139,306	63,214	482,717	22,228	265,998	11,637,840
Henry	3,247,465	589,977	147,523	2,450,749	59,215	154,497	45,036,420
Highland	1,418,695	336,431	28,100	993,716	60,447	280,322	30,301,710
Hocking	1,013,431	236,519	44,209	691,171	41,532	308,947	16,656,253
Holmes	2,585,365	709,214	228,900	1,589,939	57,313	137,638	49,317,310
Huron	4,064,279	562,742	53,703	3,157,397	290,438	1,132,411	65,640,740
Jackson	1,486,185	327,281	27,372	939,974	191,559	1,743,939	31,768,213
Jefferson	4,610,332	1,002,926	139,677	2,942,110	525,619	2,651,862	77,446,023
Knox	3,917,221	753,623	82,826	2,914,939	165,834	409,182	68,231,229
Lake	23,487,135	4,818,076	568,017	16,725,764	1,375,277	11,183,585	260,444,764
Lawrence	993,478	146,174	46,614	762,021	38,669	119,809	26,102,510
Licking	8,877,173	1,232,973	403,265	6,698,493	542,443	1,700,475	143,143,170
Logan	5,011,267	788,140	419,495	3,655,545	148,087	430,544	78,474,010
Lorain	22,144,008	3,869,294	179,670	16,432,149	1,662,896	11,170,011	273,888,580
Lucas	44,172,457	9,365,013	1,022,843	32,184,455	1,600,146	19,384,516	469,770,093
Madison	2,782,141	609,575	169,522	1,893,409	109,636	200,185	42,102,470
Mahoning	16,555,861	3,217,836	1,848,963	11,154,220	334,842	11,720,257	205,761,000
Marion	5,146,252	999,707	398,180	3,622,793	125,572	562,281	78,996,797
Medina	14,991,206	1,796,031	513,710	12,207,428	474,037	4,639,077	162,596,130
Meigs	324,422	111,187	19,318	173,872	20,046	85,571	6,906,020
Mercer	2,337,418	522,618	69,423	1,659,266	86,111	514,371	40,675,020
Miami	9,143,292	1,195,807	122,769	7,450,504	374,212	3,551,384	131,017,670
Monroe	476,942	82,338	23,760	364,236	6,608	1,447,468	9,610,840
Montgomery	47,588,433	9,983,688	1,774,411	32,595,072	3,235,262	12,331,902	504,161,421
Morgan	313,810	64,955	20,656	222,236	5,963	0	5,825,540
Morrow	912,432	193,333	71,239	586,478	61,381	658,268	15,488,640
Muskingum	4,673,395	1,088,110	191,618	3,282,662	111,004	1,846,087	69,974,950

County	Amount of Taxes Levied Currently						Value of Taxable Property (c)
	Total	County (a)	Township	School District	City and Village	Delinquent Taxes (b)	
Noble	\$325,332	\$79,949	\$15,169	\$228,351	\$1,863	\$123,949	\$7,106,551
Ottawa	3,172,331	373,160	231,770	2,511,668	55,733	1,340,536	45,156,900
Paulding	801,547	171,503	45,088	494,347	90,609	87,480	13,440,692
Perry	772,837	211,683	68,468	455,600	37,086	1,000,032	12,529,180
Pickaway	2,353,699	387,107	122,946	1,804,844	38,802	371,759	39,130,078
Pike	1,463,453	400,775	53,800	829,441	179,437	1,266,106	23,927,981
Portage	13,238,919	2,157,630	354,200	10,145,047	582,042	4,677,317	146,106,983
Preble	2,326,230	371,392	86,113	1,692,356	176,370	750,904	42,161,540
Putnam	1,659,492	247,169	74,325	1,219,376	118,622	399,685	32,309,678
Richland	12,405,980	2,317,346	410,912	9,154,753	522,968	1,875,600	161,943,782
Ross	4,097,576	672,915	186,325	3,110,296	128,039	1,442,011	64,703,330
Sandusky	4,324,341	735,994	122,319	3,262,126	203,901	1,514,531	77,121,160
Scioto	2,470,609	385,387	297,289	1,574,558	213,375	1,109,141	41,068,820
Seneca	3,469,984	476,439	61,618	2,763,372	168,555	103,216	52,041,979
Shelby	8,035,178	1,360,266	195,077	6,226,304	253,530	374,707	138,782,421
Stark	31,530,755	4,978,923	2,383,028	23,319,723	849,081	8,820,331	418,678,654
Summit	52,713,890	9,674,541	1,197,824	38,084,327	3,757,198	12,460,419	601,669,253
Trumbull	17,482,812	2,869,045	1,839,672	12,367,289	406,805	25,930,843	237,676,895
Tuscarawas	7,023,814	1,051,784	237,552	5,270,072	464,406	1,535,614	107,463,223
Union	8,861,406	1,504,212	797,729	6,407,977	151,488	1,136,250	117,567,036
Van Wert	1,820,897	248,311	27,702	1,467,568	77,316	731,626	26,358,940
Vinton	301,065	96,410	26,274	170,251	8,130	206,810	6,536,280
Warren	22,352,137	2,138,447	1,189,779	17,946,491	1,077,420	4,182,158	254,292,440
Washington	6,261,089	1,089,327	484,979	4,639,703	47,080	561,608	120,308,380
Wayne	11,093,297	1,652,505	309,600	8,743,847	387,345	1,771,372	137,805,780
Williams	4,148,666	519,940	91,341	3,379,616	157,769	939,767	58,232,797
Wood	14,591,101	2,776,642	1,197,830	10,242,414	374,215	3,730,635	173,015,896
Wyandot	1,401,607	198,422	26,047	1,117,363	59,775	434,750	28,323,358

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2006 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.