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Table PD-15
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TANGIBLE PERSONAL PROPERTY TAX:

Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2008

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 2008 totaled \$539.7 million on a total taxable value of \$6.6 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

This year constitutes the last edition of the PD-15 table. Beginning in tax year 2009, all tangible personal property of general (non-public utility) taxpayers is exempt from taxation, with the exception of telephone companies (whose property is exempt starting in tax year 2011).

Of total tangible personal property taxes levied in tax year 2008, school districts levied \$385.9 million, county governments and special districts levied approximately \$101.0 million, cities and villages levied \$28.5 million, and townships levied \$24.4 million. All figures represent taxes levied for 2008 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 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 \$300.9 million and reduced statewide taxes levied by \$24.9 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 2009, these reimbursements made to local governments were \$15.3 million (16 percent of the fiscal year 2003 reimbursements).

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 (2007), but also delinquent taxes remaining from all earlier years (2006 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 2008**

<u>County</u>	<u>Amount of Taxes Levied Currently</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>	<u>Delinquent Taxes (b)</u>	
Statewide Total	\$539,740,043	\$100,972,792	\$24,375,012	\$385,853,987	\$28,538,252	\$410,272,854	\$6,592,078,011
Adams	848,260	169,740	58,395	602,516	17,608	229,950	17,096,970
Allen	9,300,811	1,490,576	1,716,078	6,001,092	93,064	6,591,927	156,993,920
Ashland	1,829,352	238,346	45,284	1,480,043	65,679	1,016,627	24,380,478
Ashtabula	4,672,964	786,312	509,652	3,174,491	202,509	562,464	61,457,200
Athens	1,065,086	255,575	49,798	726,630	33,082	229,242	12,589,900
Auglaize	2,388,376	433,228	39,266	1,820,767	95,115	295,206	36,870,470
Belmont	3,407,109	900,640	131,529	2,172,289	202,651	775,771	55,686,840
Brown	395,313	47,647	24,197	291,181	32,288	178,509	7,872,616
Butler	35,026,194	4,833,604	2,471,166	26,061,238	1,660,187	8,068,238	462,545,882
Carroll	504,028	101,011	29,878	352,348	20,790	245,986	8,433,286
Champaign	1,338,471	245,569	38,739	1,008,923	45,240	1,051,654	19,815,098
Clark	3,957,936	834,349	175,089	2,815,184	133,313	0	56,128,456
Clermont	5,236,768	616,249	1,007,587	3,512,415	100,517	2,369,674	59,993,913
Clinton	1,385,794	346,394	54,840	842,110	142,450	2,185,845	25,734,308
Columbiana	1,918,533	297,199	136,650	1,329,023	155,661	3,021,609	32,209,270
Coshocton	1,159,247	271,937	33,678	831,511	22,122	408,030	20,652,323
Crawford	1,726,870	209,840	50,722	1,416,893	49,414	780,905	23,845,402
Cuyahoga	74,191,839	15,935,468	55,895	50,826,043	7,374,433	115,714,782	731,202,484
Darke	1,146,196	168,101	65,816	777,431	134,848	455,452	21,655,310
Defiance	1,585,955	307,494	46,590	1,190,031	41,839	123,728	25,204,440
Delaware	6,401,715	585,379	221,707	5,356,951	237,679	2,667,419	84,655,306
Erie	4,537,809	478,514	275,365	3,669,206	114,724	3,567,181	52,600,510
Fairfield	2,931,647	316,227	203,067	2,319,716	92,636	1,352,348	37,790,437
Fayette	1,267,124	231,534	32,813	896,998	105,778	664,664	21,505,841
Franklin	66,029,397	13,806,918	3,643,061	46,553,967	2,025,452	59,561,341	671,195,344
Fulton	3,839,048	689,634	174,516	2,811,239	163,659	432,068	51,403,110
Gallia	548,940	92,932	15,582	425,451	14,974	472,668	11,581,853
Geauga	4,785,117	834,429	459,689	3,343,570	147,430	1,171,159	49,479,060
Greene	4,130,838	629,140	413,394	2,713,819	374,485	3,645,440	52,213,522
Guernsey	1,317,425	316,981	93,808	812,022	94,614	1,071,011	23,307,450
Hamilton	45,993,134	10,818,406	1,445,546	30,665,976	3,063,207	31,801,846	519,652,240
Hancock	3,774,248	536,279	65,643	3,031,802	140,524	3,424,816	61,020,975
Hardin	950,336	207,947	34,130	669,085	39,173	242,128	17,679,581
Harrison	364,246	73,858	31,368	245,613	13,407	101,600	5,919,390
Henry	1,733,380	358,386	79,017	1,265,633	30,344	207,121	23,321,980
Highland	734,487	182,992	15,868	505,289	30,338	271,575	15,721,620

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>
Hocking	\$529,850	\$126,015	\$22,318	\$359,942	\$21,574	\$248,760	\$8,720,770
Holmes	1,237,999	339,621	108,066	759,147	31,165	140,245	23,592,450
Huron	2,191,065	300,930	31,783	1,712,223	146,129	756,918	35,187,590
Jackson	692,603	153,994	14,773	441,268	82,568	2,557,487	14,876,759
Jefferson	2,262,928	491,148	59,851	1,437,310	274,619	2,696,269	37,926,500
Knox	1,767,529	339,391	40,916	1,313,955	73,267	349,098	30,927,725
Lake	11,443,346	2,381,337	283,134	8,093,916	684,960	12,547,071	126,658,316
Lawrence	522,925	77,034	25,415	400,448	20,028	123,908	13,756,010
Licking	4,660,953	653,422	208,189	3,522,491	276,850	1,319,995	74,120,280
Logan	2,439,409	421,389	180,031	1,791,058	46,930	437,385	38,028,600
Lorain	11,486,336	1,972,801	99,517	8,567,745	846,274	4,961,327	140,453,310
Lucas	22,827,682	4,867,663	480,458	16,639,507	840,054	21,222,143	244,770,483
Madison	1,683,320	378,182	89,434	1,143,151	72,553	164,258	25,291,740
Mahoning	8,016,294	1,563,202	868,446	5,413,947	170,698	11,404,593	99,648,400
Marion	2,633,502	510,472	208,711	1,854,890	59,429	836,822	40,192,852
Medina	7,471,189	906,518	267,962	6,054,207	242,502	3,985,380	81,977,284
Meigs	176,765	59,766	11,523	94,211	11,264	72,639	3,712,160
Mercer	1,145,917	256,447	34,623	815,820	39,027	338,618	19,949,750
Miami	4,289,176	591,407	65,751	3,443,457	188,560	2,326,815	64,836,820
Monroe	392,942	68,187	20,012	301,451	3,291	123,694	7,954,110
Montgomery	24,863,439	5,564,702	940,297	16,730,199	1,628,242	11,193,727	255,311,718
Morgan	163,448	33,750	10,776	115,550	3,372	0	3,026,923
Morrow	682,316	140,677	51,815	438,607	51,218	811,268	11,359,290
Muskingum	2,608,283	603,860	106,519	1,836,994	60,910	2,179,875	38,833,420
Noble	153,529	36,644	7,268	108,576	1,041	81,860	3,408,740
Ottawa	1,589,537	189,063	121,606	1,256,086	22,783	1,413,252	22,911,143
Paulding	403,625	83,606	20,770	254,465	44,784	45,004	6,847,357
Perry	370,453	101,294	32,852	218,330	17,976	2,181,868	5,995,952
Pickaway	1,419,115	230,467	95,673	1,074,005	18,971	365,743	23,752,801
Pike	765,134	209,585	32,357	433,002	90,190	233,346	12,503,860
Portage	6,743,391	1,106,635	183,905	5,160,683	292,169	4,778,293	74,687,440
Preble	1,194,952	190,268	50,025	862,093	92,566	678,759	21,516,930
Putnum	860,575	128,296	39,904	631,001	61,373	431,871	16,770,764
Richland	6,554,213	1,188,046	210,447	4,883,930	271,789	1,871,969	83,460,601
Ross	2,062,956	355,410	121,333	1,532,640	53,572	1,236,279	33,529,260
Sandusky	2,423,684	443,913	56,928	1,806,307	116,537	996,482	41,859,349
Scioto	1,247,201	194,221	166,891	794,130	91,960	1,035,950	20,706,620
Seneca	1,761,332	244,935	33,283	1,399,505	83,609	116,572	26,506,434
Shelby	3,831,379	651,945	89,649	2,966,490	123,295	425,695	66,522,837
Stark	15,689,641	2,468,976	1,227,288	11,590,244	403,133	9,786,625	207,538,217
Summit	26,789,361	4,787,928	653,661	19,398,762	1,949,010	8,901,948	302,897,810
Trumbull	8,525,459	1,391,977	926,806	6,007,183	199,493	24,244,731	115,301,836
Tuscarawas	3,585,452	524,022	118,196	2,718,346	224,887	1,549,571	53,694,030
Union	3,888,344	677,352	324,981	2,805,409	80,602	520,384	51,707,450

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>
Van Wert	\$946,225	\$120,052	\$15,230	\$771,454	\$39,489	\$678,040	\$13,848,070
Vinton	184,574	57,446	14,261	101,543	11,324	204,498	3,894,620
Warren	11,725,984	1,109,779	629,291	9,431,079	555,834	3,504,742	132,027,760
Washington	2,671,617	456,694	203,049	1,989,685	22,189	1,816,635	50,411,110
Wayne	5,736,848	844,957	161,364	4,536,970	193,556	1,418,110	70,479,020
Williams	2,053,867	256,268	52,995	1,668,141	76,463	489,946	28,732,360
Wood	7,245,453	1,373,246	596,644	5,092,037	183,526	5,179,961	85,913,718
Wyandot	702,935	99,016	12,609	561,899	29,411	326,446	14,121,877

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2007 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