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Table PD-15 TEL  
No. 39 (2011)  
August 9, 2011

**TANGIBLE PERSONAL PROPERTY TAX:**

*Taxes Levied by Type of Governmental Unit and Value of Property, by County, Tax Year 2010*

With the exception of telephone companies (whose property will become exempt starting in tax year 2011), the tangible personal property tax was 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 was 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](http://tax.ohio.gov/divisions/personal_property/PPT_law_changes_070303.stm)

Taxes levied on tangible personal property of telephone companies by all local governments in Ohio for calendar year 2010 totaled \$28.4 million on a total taxable value of \$321.2 million (after deduction of the \$10,000 exemption granted each taxpayer).

Of the \$28.4 million in total taxes levied, school districts levied \$20.1 million, county governments and special districts levied approximately \$5.3 million, cities and villages levied \$1.6 million, and townships levied \$1.4 million. All figures represent taxes levied for 2010 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 (2009), but also delinquent taxes remaining from all earlier years (2008 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 2010**

County	Amount of Taxes Levied Currently					Delinquent Taxes (b)	Value of Taxable Property (c)
	Total	County (a)	Township	School District	City and Village		
Statewide Total	\$28,395,825	\$5,344,768	\$1,353,812	\$20,146,516	\$1,550,729	\$273,948,368	\$321,211,655
Adams	24,616	5,259	1,862	16,655	840	42,159	482,980
Allen	209,309	34,368	21,002	147,071	6,869	3,480,019	3,610,370
Ashland	91,662	13,521	5,351	71,388	1,402	888,055	1,250,620
Ashtabula	490,991	81,633	54,146	342,192	13,020	313,905	6,567,620
Athens	114,170	29,265	8,543	73,948	2,415	223,572	1,424,070
Auglaize	96,233	17,950	5,333	70,598	2,352	201,133	1,527,680
Belmont	87,287	20,561	6,622	54,354	5,750	447,554	1,389,200
Brown	39,988	5,922	3,077	28,579	2,409	45,172	753,600
Butler	620,931	79,320	45,166	471,330	25,115	5,178,994	8,135,430
Carroll	28,321	6,101	2,099	19,600	521	51,974	522,520
Champaign	69,602	13,453	3,201	51,537	1,411	601,345	998,720
Clark	214,971	42,672	11,245	155,667	5,387	2,665,130	2,871,630
Clermont	373,809	46,384	71,170	248,363	7,892	1,922,197	4,369,950
Clinton	57,941	15,029	3,810	36,584	2,518	874,228	1,107,210
Columbiana	112,025	18,381	12,136	75,593	5,915	2,783,950	1,964,990
Coshocton	43,710	10,062	1,952	30,983	714	250,312	735,080
Crawford	56,981	7,656	2,073	45,813	1,439	390,734	743,070
Cuyahoga	4,952,333	1,022,732	9,906	3,341,678	578,017	76,652,499	45,559,400
Darke	44,694	6,896	3,155	32,171	2,472	58,167	832,670
Defiance	74,831	15,060	4,295	54,054	1,422	142,552	1,254,970
Delaware	615,581	65,708	20,111	517,631	12,131	1,657,189	7,498,830
Erie	175,445	19,269	8,857	142,348	4,972	4,103,082	2,063,260
Fairfield	150,928	18,541	13,385	115,809	3,194	927,835	1,889,870
Fayette	44,255	8,381	2,483	31,914	1,477	657,240	770,780
Franklin	4,190,061	788,651	254,809	3,025,833	120,768	39,373,212	38,767,900
Fulton	78,390	14,089	4,880	58,323	1,098	361,816	1,061,940
Gallia	28,553	5,008	1,010	22,020	515	270,644	613,520
Geauga	371,870	61,684	41,969	263,138	5,080	374,080	3,811,040
Greene	288,343	46,405	28,572	189,388	23,979	1,798,470	3,639,580
Guernsey	53,854	12,214	4,188	34,938	2,514	1,029,627	898,080
Hamilton	3,265,267	741,074	105,639	2,200,955	217,598	18,674,750	34,198,070
Hancock	94,728	13,486	2,286	76,329	2,628	1,313,520	1,528,895
Hardin	35,051	8,367	2,059	24,260	365	124,557	620,090
Harrison	20,879	4,907	1,811	13,604	557	99,809	336,910
Henry	89,739	20,824	5,427	62,330	1,158	113,293	1,226,520
Highland	34,919	8,814	1,695	23,623	787	205,334	727,770
Hocking	30,459	7,248	2,085	20,681	445	122,515	501,610
Holmes	33,779	8,678	2,597	22,076	427	31,892	586,380
Huron	75,191	11,962	3,703	57,060	2,467	510,570	1,249,490
Jackson	28,819	6,691	1,634	19,031	1,463	766,975	637,280
Jefferson	70,276	15,395	4,801	43,455	6,626	2,869,988	1,188,770
Knox	74,490	18,833	3,608	50,522	1,526	303,234	1,164,930
Lake	533,288	115,698	18,114	366,001	33,475	10,796,467	5,751,780
Lawrence	31,643	4,841	1,631	24,034	1,137	126,628	831,740
Licking	236,821	35,169	15,392	177,240	9,021	1,043,531	3,592,940

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>
Logan	\$70,353	\$10,137	\$3,201	\$53,328	\$3,687	\$414,641	\$1,120,010
Lorain	521,241	91,286	12,381	382,779	34,795	1,855,337	6,443,730
Lucas	1,053,082	221,061	15,419	779,683	36,919	13,385,952	10,886,190
Madison	86,186	21,081	5,428	58,707	969	739,635	1,278,520
Mahoning	480,494	83,946	49,854	335,769	10,925	10,605,336	5,890,300
Marion	78,639	15,219	4,919	56,096	2,405	391,279	1,191,670
Medina	313,806	38,013	17,796	251,836	6,162	2,541,500	3,452,050
Meigs	22,938	7,832	1,712	12,151	1,243	60,113	483,460
Mercer	55,144	12,298	2,325	39,722	798	255,474	964,020
Miami	121,949	17,072	5,150	96,877	2,849	983,441	1,761,760
Monroe	21,247	3,061	1,244	16,705	237	143,319	362,500
Montgomery	1,490,890	326,641	80,406	994,377	89,466	6,194,005	14,135,650
Morgan	13,804	2,852	1,081	9,699	172	0	255,770
Morrow	66,602	15,076	5,250	45,375	900	929,247	1,166,320
Muskingum	108,701	25,743	4,797	75,556	2,605	2,167,280	1,555,490
Noble	13,319	2,900	662	9,709	48	13,724	269,740
Ottawa	85,014	10,632	7,480	65,221	1,681	1,555,237	1,209,950
Paulding	26,737	6,315	1,663	17,039	1,720	50,206	439,120
Perry	34,304	9,682	3,260	20,248	1,114	965,856	542,630
Pickaway	75,118	12,472	6,741	54,853	1,052	230,624	1,255,220
Pike	37,342	12,080	2,776	21,314	1,173	162,454	635,320
Portage	333,504	54,904	14,725	253,086	10,789	4,757,633	3,590,190
Preble	45,703	9,527	4,242	30,684	1,250	698,806	876,220
Putnum	43,725	6,544	2,983	32,070	2,128	359,759	844,440
Richland	203,748	40,006	11,284	146,952	5,505	665,392	2,557,420
Ross	224,916	43,434	15,654	161,451	4,376	933,500	3,667,010
Sandusky	65,621	10,873	4,230	48,872	1,645	832,555	1,107,680
Scioto	88,492	13,774	13,422	55,115	6,181	863,333	1,439,860
Seneca	88,505	14,927	4,246	67,468	1,864	322,143	1,400,000
Shelby	55,616	8,519	1,896	44,042	1,159	611,811	847,410
Stark	596,247	96,884	46,047	438,804	14,513	1,523,248	7,333,350
Summit	1,600,336	276,065	35,171	1,163,097	126,003	4,253,607	17,297,310
Trumbull	379,597	65,226	42,548	262,468	9,355	22,990,547	4,912,600
Tuscarawas	111,223	16,404	5,912	84,545	4,363	1,133,855	1,655,700
Union	82,068	14,433	7,275	58,937	1,423	316,009	1,066,200
Van Wert	40,386	5,142	1,576	32,480	1,188	312,400	592,350
Vinton	22,429	6,927	1,876	12,216	1,410	190,121	469,610
Warren	549,064	50,188	37,301	442,123	19,452	1,554,549	6,418,210
Washington	63,411	10,420	3,878	47,953	1,160	539,182	1,151,410
Wayne	204,543	33,786	11,411	154,899	4,447	666,637	2,730,240
Williams	69,770	8,861	3,519	56,369	1,020	155,902	990,120
Wood	274,048	55,027	21,655	190,568	6,797	1,369,339	3,356,260
Wyandot	18,926	3,338	524	14,571	493	383,474	348,890

(a) Includes taxes levied by special districts.

(b) Delinquent taxes for 2009 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.