
**TANGIBLE PERSONAL PROPERTY
TAXES:**



Table PD-16
No. 52 (2003)
August 28, 2003

**Reduction in Value and Amount Reimbursed for
the \$10,000 Exemption, by County, Calendar
Year 2002**

The attached table shows the reduction in taxable value in each county resulting from the \$10,000 tangible personal property tax exemption. The exemption applies to the first \$10,000 of taxable value for each company in Ohio. Also shown is the amount reimbursed by the state to each county to compensate them for the local tangible personal property tax loss.

The total reduction in taxable value caused by this exemption in 2002 was approximately \$1.2 billion. The total amount reimbursed to local governments for the taxes that would have been levied on this property amounted to \$95.6 million in 2002.

The reductions in value shown on this table were compiled from abstracts filed by each of the 88 county auditors with the Ohio Department of Taxation, Tax Equalization Division. The data on the amount reimbursed to the counties are the amounts certified for reimbursement by the county treasurers.

**TANGIBLE PROPERTY TAXES:
 REDUCTION IN VALUE AND AMOUNT REIMBURSED FOR
 \$10,000 EXEMPTION, BY COUNTY, CALENDAR YEAR 2002**

<u>County</u>	<u>Reduction of Taxable Value</u>	<u>Amount Reimbursed by State</u>	<u>County</u>	<u>Reduction of Taxable Value</u>	<u>Amount Reimbursed by State</u>
Adams	\$2,025,510	\$104,933	Logan	\$5,329,335	\$347,867
Allen	12,215,605	694,855	Lorain	26,759,930	2,118,436
Ashland	6,115,930	423,254	Lucas	44,256,080	4,048,233
Ashtabula	10,775,951	815,195	Madison	3,322,410	214,866
Athens	4,757,821	407,176	Mahoning	26,539,580	2,085,561
Auglaize	6,099,260	343,794	Marion	5,488,383	372,353
Belmont	7,279,860	444,591	Medina	20,084,647	1,817,936
Brown	2,895,691	144,727	Meigs	1,880,040	88,082
Butler	30,547,267	2,247,862	Mercer	6,454,270	326,500
Carroll	2,696,626	148,606	Miami	12,538,920	849,050
Champaign	3,532,492	231,842	Monroe	1,567,420	80,861
Clark	11,442,078	805,628	Montgomery	53,095,511	5,434,371
Clermont	15,316,603	1,231,234	Morgan	1,122,090	58,241
Clinton	3,977,236	228,710	Morrow	2,423,960	150,812
Columbiana	11,517,450	683,516	Muskingum	9,636,872	643,814
Coshocton	3,823,713	229,777	Noble	1,203,005	58,401
Crawford	5,359,960	405,384	Ottawa	6,315,701	424,146
Cuyahoga	145,045,167	14,463,411	Paulding	2,064,216	104,675
Darke	7,772,958	402,784	Perry	2,495,493	157,392
Defiance	4,275,270	248,065	Pickaway	3,664,899	212,085
Delaware	12,404,808	866,556	Pike	1,933,633	120,129
Erie	10,342,423	861,680	Portage	15,204,445	1,389,770
Fairfield	10,712,785	806,549	Preble	3,516,500	196,069
Fayette	2,715,780	151,871	Putnam	4,567,174	225,924
Franklin	102,355,929	9,796,169	Richland	13,479,025	1,032,999
Fulton	6,258,290	445,851	Ross	6,012,407	332,342
Gallia	2,869,169	126,427	Sandusky	7,558,780	433,480
Geauga	13,945,490	1,317,139	Scioto	6,280,510	394,986
Greene	11,357,606	860,522	Seneca	6,361,040	390,312
Guernsey	5,016,610	319,474	Shelby	6,597,245	375,808
Hamilton	95,078,550	8,749,301	Stark	40,364,274	3,030,013
Hancock	9,337,894	550,755	Summit	58,164,120	4,938,429
Hardin	2,765,027	157,855	Trumbull	21,957,996	1,558,195
Harrison	1,367,140	83,444	Tuscarawas	12,482,895	803,927
Henry	3,712,399	247,289	Union	4,204,694	291,430
Highland	4,047,940	187,680	Van Wert	3,672,679	239,783
Hocking	2,771,972	173,021	Vinton	1,043,342	46,038
Holmes	10,334,530	561,185	Warren	15,636,434	1,138,413
Huron	7,954,740	493,676	Washington	8,228,680	463,985
Jackson	2,974,746	145,604	Wayne	15,894,414	1,160,797
Jefferson	5,701,010	333,130	Williams	5,776,340	380,023
Knox	5,986,344	370,399	Wood	13,002,499	1,007,903
Lake	30,435,608	2,621,399	Wyandot	<u>3,081,030</u>	<u>161,595</u>
Lawrence	3,373,050	125,652			
Licking	13,961,890	839,766	Total	\$1,186,517,096	\$95,603,766

Source: Abstracts filed with the Ohio Department of Taxation and records of the department.