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**REAL ESTATE AND PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAXES: Gross Taxes Levied, Taxes Charged, and Value of Property, by Class of Property and County, Calendar Year 2011 (2012 Collection)**

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2011 (2012 collection) were \$15.4 billion on a total assessed value of \$241.4 billion, as reported on abstracts filed by the county auditors. This compares to \$21.6 billion in gross taxes levied (i.e., before tax reduction factors) on the same property.

Percentage tax reductions required by Section 319.301 of the Ohio Revised Code were applied to the gross amount of taxes levied to obtain the net amount of taxes charged.

Separate percentage reductions are applied to two classes of real property; Class I Real Property is the combined value of residential and agricultural property while Class II Real Property is the combined value of commercial, industrial, mineral, and public utility property. The tax reduction factors are calculated to eliminate the effect of increases in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on voted levies. These tax reductions do not apply to public utility tangible personal property taxes.

Real property taxes charged (not real property gross taxes *levied*) represent tax revenues to be received by local governments. The "taxes charged" figure is prior to any reduction of real estate taxes resulting from the 10 percent rollback for all real property not intended primarily for use in a business activity, 2.5 percent rollback for residential real property, or homestead exemption. These reductions are reimbursed to local governments from the State General Revenue Fund (net of fees deducted to pay for the state's administration of local property taxes).

For calendar year 2011, Cuyahoga County maintained the highest total values and taxes (levied and charged). Vinton County had the lowest total values and taxes (levied and charged).

With respect to changes in value, Putnam County had the largest dollar increase in total value from tax year 2010 to 2011 at \$71.5 million (10.9 percent) while Hamilton County had the smallest dollar decrease in total value, a loss of \$1,741.3 million (-8.8%).

In terms of changes in taxes, Warren County also had the largest dollar increase in total taxes levied from tax year 2010 to 2011, at \$29.0 million (5.9 percent) and the largest dollar increase in total taxes charged at \$28.1 million (8.4 percent). Hamilton County had the largest dollar decrease in total taxes levied from tax year 2010 to 2011, at -\$151.3 million (-7.8 percent) while Montgomery County had the largest dollar decrease in total taxes charged, at -\$26.6 million (-3.3 percent).

The figures were taken from abstracts filed by the county auditors with the Ohio Department of Taxation.

**REAL ESTATE AND PUBLIC UTILITY PROPERTY TAXES:**

**GROSS TAXES LEVIED, TAXES CHARGED, AND VALUE OF PROPERTY, BY CLASS OF PROPERTY AND COUNTY,  
 CALENDAR YEAR 2011 (2012 COLLECTION)**

(figures in thousands)

**Real Property**

<b>Counties</b>	<b>Residential &amp; Agricultural</b>			<b>Public Utility, Commercial, Industrial &amp; Mineral</b>			<b>Public Utility Tangible Personal Property</b>		<b>All Real &amp; Public Utility Property</b>		
	<b>Taxable Value</b>	<b>Gross Taxes Levied</b>	<b>Net Taxes Charged (a)</b>	<b>Taxable Value</b>	<b>Gross Taxes Levied</b>	<b>Net Taxes Charged (a)</b>	<b>Taxable Value</b>	<b>Taxes Levied &amp; Charged</b>	<b>Taxable Value</b>	<b>Gross Taxes Levied</b>	<b>Net Taxes Charged (a)</b>
Total	\$179,327,027	\$16,043,525	\$10,957,549	\$51,901,063	\$4,777,939	\$3,634,280	\$10,174,077	\$784,470	\$241,402,168	\$21,605,933	\$15,376,299
Adams	\$284,551	\$14,483	\$11,929	\$97,866	\$4,704	\$4,358	\$218,060	\$9,745	\$600,478	\$28,931	\$26,032
Allen	\$1,314,372	\$76,839	\$62,820	\$450,984	\$26,607	\$22,468	\$90,071	\$5,193	\$1,855,427	\$108,639	\$90,480
Ashland	\$754,206	\$55,231	\$35,254	\$138,436	\$10,631	\$7,589	\$61,889	\$4,311	\$954,531	\$70,172	\$47,154
Ashtabula	\$1,355,366	\$102,149	\$69,409	\$332,614	\$25,553	\$18,903	\$88,675	\$6,709	\$1,776,655	\$134,411	\$95,021
Athens	\$658,287	\$51,098	\$34,584	\$185,482	\$15,440	\$10,145	\$87,755	\$6,329	\$931,524	\$72,868	\$51,058
Auglaize	\$745,872	\$46,854	\$32,921	\$148,208	\$9,268	\$7,728	\$18,864	\$1,171	\$912,943	\$57,293	\$41,820
Belmont	\$750,410	\$47,434	\$32,133	\$230,925	\$14,469	\$11,116	\$114,043	\$7,187	\$1,095,378	\$69,090	\$50,437
Brown	\$624,581	\$32,098	\$25,024	\$64,057	\$3,279	\$2,729	\$35,369	\$1,862	\$724,007	\$37,239	\$29,616
Butler	\$5,495,219	\$437,518	\$315,013	\$1,569,229	\$126,143	\$98,699	\$357,986	\$26,431	\$7,422,433	\$590,092	\$440,143
Carroll	\$459,955	\$25,189	\$18,432	\$59,348	\$3,304	\$2,533	\$45,898	\$2,373	\$565,201	\$30,866	\$23,339
Champaign	\$611,271	\$40,290	\$28,219	\$93,210	\$7,004	\$5,375	\$24,863	\$1,704	\$729,344	\$48,997	\$35,297
Clark	\$1,721,529	\$129,621	\$99,692	\$493,531	\$37,839	\$30,348	\$73,303	\$5,640	\$2,288,363	\$173,100	\$135,680
Clermont	\$3,084,298	\$275,312	\$183,742	\$685,488	\$60,419	\$45,698	\$306,653	\$21,478	\$4,076,439	\$357,209	\$250,917
Clinton	\$616,514	\$33,124	\$27,307	\$160,057	\$8,635	\$8,284	\$65,242	\$3,354	\$841,812	\$45,113	\$38,944
Columbiana	\$1,296,432	\$74,538	\$55,952	\$243,038	\$14,608	\$11,251	\$86,316	\$4,915	\$1,625,786	\$94,062	\$72,118
Coshocton	\$452,726	\$27,317	\$19,367	\$127,127	\$8,006	\$5,778	\$141,218	\$7,183	\$721,070	\$42,506	\$32,328
Crawford	\$536,838	\$41,723	\$27,256	\$108,395	\$8,495	\$6,485	\$24,545	\$1,886	\$669,778	\$52,104	\$35,627
Cuyahoga	\$20,275,164	\$2,428,409	\$1,591,525	\$8,794,247	\$959,795	\$711,258	\$698,069	\$75,548	\$29,767,480	\$3,463,751	\$2,378,331
Darke	\$831,786	\$44,753	\$33,905	\$124,241	\$7,052	\$5,839	\$41,268	\$2,155	\$997,295	\$53,960	\$41,899
Defiance	\$570,630	\$35,141	\$26,214	\$109,241	\$6,893	\$5,563	\$54,811	\$3,434	\$734,682	\$45,468	\$35,211
Delaware	\$5,244,031	\$474,442	\$352,410	\$706,997	\$66,143	\$48,811	\$152,301	\$13,687	\$6,103,328	\$554,273	\$414,908
Erie	\$1,575,224	\$133,558	\$74,441	\$434,456	\$37,682	\$25,338	\$55,211	\$4,712	\$2,064,890	\$175,952	\$104,491
Fairfield	\$2,601,141	\$225,890	\$136,331	\$484,320	\$42,881	\$23,910	\$173,329	\$12,780	\$3,258,790	\$281,551	\$173,021
Fayette	\$446,005	\$25,644	\$20,264	\$103,923	\$6,249	\$4,985	\$88,005	\$4,710	\$637,933	\$36,604	\$29,960
Franklin	\$17,831,615	\$1,981,209	\$1,337,662	\$7,816,488	\$829,152	\$644,027	\$654,908	\$70,924	\$26,303,011	\$2,881,286	\$2,052,613
Fulton	\$689,472	\$52,564	\$36,852	\$138,970	\$10,436	\$8,879	\$37,959	\$2,870	\$866,401	\$65,870	\$48,601
Gallia	\$366,207	\$17,414	\$14,729	\$124,731	\$5,826	\$5,071	\$229,695	\$9,535	\$720,633	\$32,774	\$29,335
Geauga	\$2,575,694	\$265,669	\$154,027	\$339,053	\$35,016	\$21,970	\$68,054	\$6,739	\$2,982,801	\$307,425	\$182,737
Greene	\$2,956,950	\$246,565	\$186,951	\$723,007	\$60,987	\$48,201	\$100,504	\$7,937	\$3,780,462	\$315,490	\$243,089

**Real Property**

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)
Guernsey	\$432,882	\$25,681	\$20,808	\$110,937	\$6,724	\$5,860	\$106,706	\$5,864	\$650,526	\$38,269	\$32,531
Hamilton	\$12,746,737	\$1,270,121	\$839,124	\$4,751,439	\$462,332	\$361,277	\$653,505	\$64,356	\$18,151,680	\$1,796,810	\$1,264,757
Hancock	\$1,205,289	\$77,649	\$54,989	\$326,012	\$21,490	\$18,583	\$60,824	\$3,743	\$1,592,125	\$102,882	\$77,316
Hardin	\$445,207	\$26,792	\$19,179	\$60,739	\$3,725	\$2,954	\$23,949	\$1,422	\$529,894	\$31,939	\$23,555
Harrison	\$207,839	\$12,726	\$8,468	\$29,059	\$1,818	\$1,450	\$27,060	\$1,661	\$263,958	\$16,205	\$11,579
Henry	\$522,540	\$38,260	\$25,229	\$62,290	\$4,633	\$4,121	\$17,069	\$1,231	\$601,899	\$44,123	\$30,581
Highland	\$585,191	\$27,870	\$23,209	\$78,574	\$3,758	\$3,378	\$31,140	\$1,464	\$694,905	\$33,092	\$28,052
Hocking	\$462,291	\$27,681	\$20,754	\$48,440	\$2,883	\$2,290	\$56,017	\$3,372	\$566,748	\$33,937	\$26,416
Holmes	\$635,116	\$35,166	\$28,294	\$133,550	\$7,267	\$6,378	\$29,954	\$1,732	\$798,620	\$44,164	\$36,404
Huron	\$863,375	\$52,174	\$35,188	\$165,764	\$10,522	\$7,570	\$30,380	\$1,858	\$1,059,519	\$64,554	\$44,616
Jackson	\$344,798	\$15,579	\$14,239	\$83,300	\$3,944	\$3,713	\$46,308	\$1,992	\$474,406	\$21,515	\$19,944
Jefferson	\$704,831	\$42,886	\$29,113	\$201,684	\$12,255	\$9,918	\$245,843	\$13,283	\$1,152,358	\$68,424	\$52,314
Knox	\$991,725	\$65,618	\$48,206	\$128,189	\$7,995	\$6,646	\$42,858	\$2,797	\$1,162,771	\$76,410	\$57,649
Lake	\$4,607,665	\$430,762	\$275,427	\$1,372,262	\$125,281	\$87,231	\$339,983	\$28,880	\$6,319,910	\$584,924	\$391,538
Lawrence	\$691,914	\$24,982	\$22,888	\$100,236	\$3,884	\$3,595	\$83,745	\$2,931	\$875,895	\$31,798	\$29,414
Licking	\$2,938,589	\$210,478	\$162,747	\$636,638	\$44,351	\$35,004	\$139,239	\$9,305	\$3,714,466	\$264,134	\$207,055
Logan	\$862,820	\$54,985	\$37,609	\$179,377	\$11,546	\$8,650	\$33,631	\$2,111	\$1,075,829	\$68,642	\$48,370
Lorain	\$5,261,075	\$438,408	\$299,157	\$1,157,102	\$98,659	\$72,886	\$227,164	\$19,359	\$6,645,341	\$556,426	\$391,403
Lucas	\$5,705,432	\$587,472	\$383,545	\$2,002,358	\$202,853	\$155,728	\$225,867	\$21,592	\$7,933,657	\$811,918	\$560,865
Madison	\$757,743	\$51,193	\$37,525	\$121,017	\$8,248	\$6,934	\$31,815	\$2,157	\$910,574	\$61,597	\$46,616
Mahoning	\$2,841,978	\$239,162	\$172,440	\$908,250	\$79,406	\$59,847	\$161,530	\$13,392	\$3,911,759	\$331,961	\$245,679
Marion	\$772,304	\$50,277	\$34,681	\$179,224	\$11,603	\$9,163	\$67,305	\$4,443	\$1,018,833	\$66,323	\$48,287
Medina	\$3,704,126	\$348,723	\$203,312	\$745,169	\$70,572	\$41,757	\$93,954	\$8,607	\$4,543,248	\$427,902	\$253,677
Meigs	\$233,705	\$11,217	\$9,156	\$48,935	\$2,450	\$2,256	\$42,789	\$2,107	\$325,429	\$15,774	\$13,520
Mercer	\$772,722	\$45,766	\$36,999	\$89,394	\$5,289	\$4,830	\$21,675	\$1,281	\$883,791	\$52,336	\$43,111
Miami	\$1,721,445	\$119,546	\$79,201	\$388,756	\$26,909	\$19,922	\$57,423	\$4,001	\$2,167,625	\$150,456	\$103,125
Monroe	\$179,873	\$10,052	\$7,105	\$28,378	\$1,588	\$1,544	\$92,052	\$5,034	\$300,303	\$16,674	\$13,683
Montgomery	\$6,958,236	\$748,952	\$554,900	\$2,153,990	\$228,811	\$189,829	\$308,639	\$31,935	\$9,420,864	\$1,009,699	\$776,664
Morgan	\$182,671	\$10,227	\$7,122	\$27,909	\$1,606	\$1,278	\$64,815	\$3,800	\$275,395	\$15,632	\$12,200
Morrow	\$612,522	\$34,188	\$27,075	\$51,758	\$3,095	\$2,556	\$22,748	\$1,285	\$687,028	\$38,568	\$30,916
Muskingum	\$1,143,518	\$78,227	\$54,440	\$344,187	\$24,089	\$17,657	\$179,244	\$11,627	\$1,666,949	\$113,943	\$83,724
Noble	\$179,404	\$8,885	\$6,599	\$22,119	\$1,106	\$906	\$73,051	\$3,567	\$274,574	\$13,558	\$11,072
Ottawa	\$1,401,842	\$97,396	\$54,728	\$259,223	\$17,185	\$10,830	\$141,330	\$7,780	\$1,802,395	\$122,360	\$73,338
Paulding	\$289,572	\$17,583	\$13,800	\$33,485	\$2,183	\$1,856	\$27,572	\$1,592	\$350,629	\$21,358	\$17,248
Perry	\$468,264	\$29,797	\$20,402	\$52,888	\$3,414	\$2,675	\$89,902	\$5,582	\$611,054	\$38,793	\$28,659
Pickaway	\$923,725	\$55,860	\$42,406	\$144,266	\$9,258	\$7,989	\$127,618	\$7,298	\$1,195,609	\$72,416	\$57,694
Pike	\$292,947	\$17,721	\$12,389	\$46,279	\$3,080	\$2,517	\$42,695	\$2,379	\$381,921	\$23,181	\$17,285
Portage	\$2,616,890	\$241,220	\$139,408	\$624,650	\$59,788	\$37,368	\$82,364	\$7,466	\$3,323,904	\$308,474	\$184,242
Preble	\$675,815	\$38,041	\$29,515	\$88,355	\$5,219	\$4,292	\$34,033	\$1,936	\$798,203	\$45,196	\$35,743
Putnam	\$638,411	\$32,111	\$25,487	\$61,107	\$3,019	\$2,727	\$27,524	\$1,383	\$727,042	\$36,514	\$29,597
Richland	\$1,520,841	\$122,771	\$84,272	\$357,650	\$29,530	\$25,000	\$94,684	\$7,729	\$1,973,175	\$160,030	\$117,000
Ross	\$905,835	\$55,816	\$40,872	\$189,210	\$12,571	\$10,008	\$61,574	\$3,857	\$1,156,619	\$72,244	\$54,738

**Real Property**

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)
Sandusky	\$930,908	\$56,952	\$40,604	\$207,675	\$11,974	\$9,583	\$48,823	\$2,898	\$1,187,405	\$71,825	\$53,084
Scioto	\$718,159	\$42,953	\$32,997	\$156,759	\$10,063	\$8,179	\$78,252	\$4,593	\$953,170	\$57,609	\$45,769
Seneca	\$788,396	\$51,411	\$33,939	\$131,528	\$8,919	\$7,549	\$51,455	\$3,390	\$971,379	\$63,721	\$44,878
Shelby	\$764,368	\$47,208	\$34,478	\$198,072	\$12,425	\$9,904	\$32,432	\$1,985	\$994,872	\$61,618	\$46,368
Stark	\$5,372,344	\$447,554	\$297,110	\$1,415,383	\$115,395	\$85,469	\$272,760	\$21,949	\$7,060,487	\$584,898	\$404,528
Summit	\$8,715,968	\$811,039	\$582,220	\$2,445,180	\$224,036	\$178,518	\$249,247	\$23,166	\$11,410,395	\$1,058,241	\$783,904
Trumbull	\$2,500,421	\$193,295	\$149,462	\$633,049	\$48,305	\$40,423	\$118,228	\$9,346	\$3,251,699	\$250,946	\$199,230
Tuscarawas	\$1,242,753	\$84,244	\$57,746	\$297,270	\$20,564	\$15,613	\$76,705	\$4,942	\$1,616,728	\$109,749	\$78,300
Union	\$1,031,666	\$82,443	\$59,988	\$256,283	\$20,468	\$16,796	\$54,514	\$4,221	\$1,342,463	\$107,132	\$81,005
Van Wert	\$464,077	\$30,991	\$19,905	\$52,319	\$3,636	\$3,338	\$20,695	\$1,371	\$537,092	\$35,998	\$24,614
Vinton	\$140,988	\$6,489	\$6,037	\$13,884	\$679	\$647	\$33,041	\$1,477	\$187,913	\$8,646	\$8,161
Warren	\$4,593,066	\$412,256	\$282,162	\$946,861	\$85,388	\$56,060	\$262,235	\$21,892	\$5,802,162	\$519,536	\$360,114
Washington	\$746,792	\$43,779	\$32,100	\$226,971	\$13,693	\$10,674	\$128,303	\$7,451	\$1,102,065	\$64,923	\$50,225
Wayne	\$1,698,003	\$134,278	\$90,168	\$394,464	\$34,527	\$26,403	\$74,877	\$5,803	\$2,167,343	\$174,608	\$122,374
Williams	\$552,719	\$39,990	\$26,030	\$134,063	\$9,785	\$6,824	\$20,156	\$1,421	\$706,938	\$51,196	\$34,274
Wood	\$1,976,582	\$167,221	\$113,870	\$653,632	\$56,661	\$41,869	\$75,887	\$6,117	\$2,706,101	\$229,999	\$161,856
Wyandot	\$353,771	\$19,323	\$12,362	\$55,852	\$2,964	\$2,119	\$14,023	\$750	\$423,646	\$23,037	\$15,231

(a) Represents taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for real property not used in business, 2.5% rollback for residential real property and homestead exemption deduction have not been subtracted from this figure because they are reimbursed to local governments from the State General Revenue Fund (except for reductions to the 10% rollback to defray the state's expenses in administering local property taxes).

Note: Figures may not add to totals due to rounding.

SOURCE: Abstracts filed by county auditors with The Ohio Department of Taxation.