

REAL ESTATE AND PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAXES:



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Gross Taxes Levied, Taxes Charged, and Value of Property by Class of Property and County, Calendar Year 2000 (2001 Collections)

Taxes charged on all real estate and public utility tangible property by all local governments in Ohio for calendar year 2000 (2001 collection) were \$9.7 billion on a total assessed value of \$181.5 billion, as reported on abstracts filed by the county auditors. This compares to \$14.3 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.

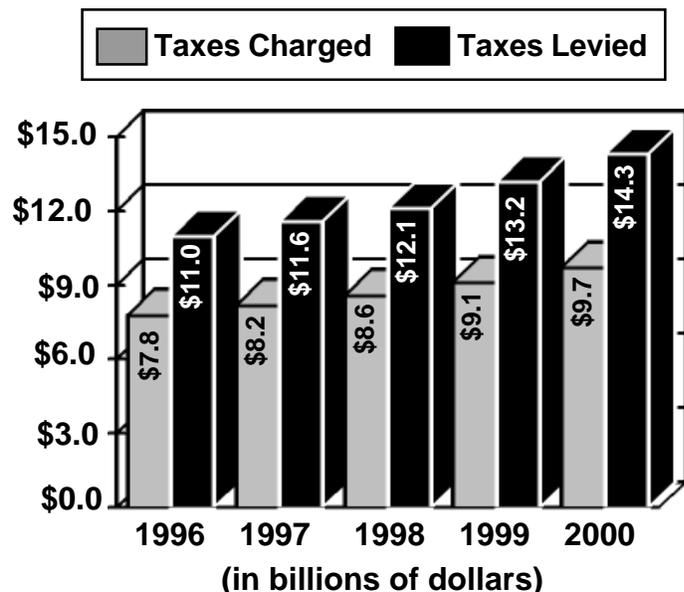
Cuyahoga County maintains the highest total values and taxes (levied and charged). Vinton County had the lowest total values and taxes (levied and charged) in all areas excluding public utility values and taxes.

Cuyahoga County had the largest dollar increase in total value from tax year 1999 to 2000 at \$2.8 billion (25.1 percent) while Adams County had the largest dollar decrease at \$25.6 million (4.6 percent). Similarly, Cuyahoga County had the highest increase in total gross taxes levied at \$346.4 million (27.5 percent) and the highest increase in total taxes charged at \$132.7 million (26.2 percent).

Separate percentage tax reductions were applied to two classes of real property: the combined value of residential and agricultural property and 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 taxes. These percentage tax reductions do not apply to public utility tangible personal property taxes. The chart below shows the impact of the tax reduction factors on taxes levied for tax years 1996-2000. For tax year 2000 this amounted to approximately \$4.7 billion in reduced taxes. The "taxes charged" figure is prior to any reduction of real estate taxes resulting from the 10 percent rollback for all real property, 2.5 percent rollback for residential real property, or homestead exemption. These reductions are fully reimbursed to local governments from the State General Revenue Fund. The figures were taken from abstracts filed with the Ohio Department of Taxation.

**Taxes Charged v. Taxes Levied
Tax Years 1996-2000**



**REAL ESTATE AND PUBLIC UTILITY PROPERTY TAXES:
 GROSS TAXES LEVIED, TAXES CHARGED, AND VALUE OF PROPERTY,
 BY CLASS OF PROPERTY AND COUNTY, CALENDAR YEAR 2000 (2001 COLLECTION)**

Counties	Real Property										
	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Taxes Levied & Charged (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)
Total	\$127,327,061	\$10,125,694	\$6,358,837	\$40,530,597	\$3,249,847	\$2,338,972	\$13,635,710	\$967,675	\$181,493,367	\$14,343,216	\$9,665,484
Adams	170,370	8,185	6,656	74,261	3,438	3,172	281,573	12,214	526,204	23,837	22,043
Allen	900,571	48,525	38,634	290,480	15,619	13,375	118,770	6,397	1,309,822	70,540	58,406
Ashland	525,175	34,866	20,988	83,557	5,460	4,127	64,050	4,075	672,783	44,402	29,191
Ashtabula	912,310	65,858	44,439	218,122	15,999	12,278	153,092	11,078	1,283,524	92,935	67,795
Athens	384,696	30,708	20,437	117,531	9,978	6,893	72,284	5,445	574,511	46,131	32,775
Auglaize	491,609	27,630	19,812	111,517	6,254	5,045	37,014	2,045	640,140	35,929	26,901
Belmont	514,346	30,915	21,285	190,059	11,148	8,068	118,484	6,847	822,888	48,911	36,201
Brown	384,074	18,746	14,446	44,400	2,221	1,821	48,347	2,363	476,821	23,330	18,631
Butler	3,783,180	259,331	168,137	1,206,849	82,615	59,990	360,026	22,528	5,350,054	364,475	250,655
Carroll	287,096	15,001	10,760	36,673	1,947	1,470	50,961	2,537	374,730	19,485	14,767
Champaign	405,699	24,505	17,069	57,813	3,926	2,838	35,395	2,199	498,908	30,630	22,106
Clark	1,271,428	87,333	63,947	317,416	22,179	17,939	115,697	8,077	1,704,541	117,589	89,964
Clermont	2,033,920	158,652	94,966	602,506	45,392	29,919	540,820	33,270	3,177,246	237,313	158,155
Clinton	435,262	23,025	18,277	116,239	6,226	5,331	43,875	2,280	595,376	31,531	25,888
Columbiana	874,512	51,665	37,993	190,709	11,573	8,847	88,449	5,212	1,153,670	68,450	52,053
Coshocton	314,898	17,590	12,343	86,217	4,900	3,800	191,123	8,775	592,238	31,265	24,918
Crawford	416,682	29,259	17,204	78,567	5,606	4,244	35,533	2,489	530,781	37,353	23,936
Cuyahoga	16,969,573	1,746,944	1,032,969	7,372,338	694,412	484,032	1,218,900	116,372	25,560,811	2,557,728	1,633,373
Darke	613,881	30,565	21,747	101,878	5,309	4,007	63,276	3,112	779,035	38,986	28,865
Defiance	396,717	23,108	16,409	75,940	4,528	3,678	67,910	4,016	540,567	31,652	24,103
Delaware	2,506,674	175,485	119,087	511,447	35,505	24,475	126,811	8,585	3,144,932	219,575	152,146
Erie	1,080,824	87,268	48,767	280,876	22,804	16,147	95,629	7,627	1,457,329	117,699	72,541

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Taxes Levied & Charged (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)
Fairfield	\$1,540,112	\$115,542	\$65,806	\$289,737	\$22,520	\$12,829	\$105,431	\$7,358	\$1,935,281	\$145,419	\$85,994
Fayette	310,549	17,249	12,880	75,354	4,377	3,137	46,298	2,492	432,202	24,118	18,509
Franklin	12,045,284	1,111,812	698,654	6,159,726	535,740	390,013	940,870	83,734	19,145,880	1,731,287	1,172,401
Fulton	482,827	33,733	22,305	98,767	6,709	5,109	61,176	4,195	642,771	44,637	31,608
Gallia	217,596	8,468	6,853	86,579	3,327	2,766	270,723	9,158	574,898	20,953	18,778
Geauga	1,858,913	173,467	94,819	210,916	19,538	11,911	89,309	8,109	2,159,138	201,114	114,838
Greene	1,890,291	140,582	95,977	445,575	32,821	23,135	141,949	10,408	2,477,816	183,811	129,520
Guernsey	282,526	17,613	14,082	66,854	4,400	3,872	52,501	3,267	401,881	25,280	21,221
Hamilton	10,064,035	884,340	562,694	4,244,319	362,890	267,717	976,956	83,295	15,285,310	1,330,525	913,706
Hancock	833,869	46,711	31,799	234,582	13,477	10,957	73,176	3,922	1,141,627	64,110	46,678
Hardin	269,104	14,712	10,473	49,125	2,628	1,936	29,292	1,599	347,521	18,938	14,008
Harrison	122,796	7,180	4,674	27,271	1,621	1,269	32,044	1,876	182,111	10,677	7,819
Henry	332,058	21,618	15,353	44,219	2,918	2,661	37,995	2,480	414,273	27,016	20,494
Highland	379,300	17,748	14,142	61,604	2,847	2,296	29,645	1,393	470,549	21,988	17,831
Hocking	243,702	13,963	10,599	37,159	2,091	1,642	51,059	2,949	331,920	19,003	15,189
Holmes	381,434	21,120	17,052	78,164	4,383	3,806	31,050	1,785	490,649	27,288	22,643
Huron	618,200	36,904	23,427	129,660	7,992	5,530	46,790	2,781	794,650	47,676	31,738
Jackson	207,936	9,769	8,472	64,989	3,179	2,882	41,809	1,911	314,734	14,859	13,265
Jefferson	557,812	31,657	21,195	149,506	8,329	7,248	413,280	20,815	1,120,598	60,801	49,259
Knox	601,090	38,121	27,387	92,144	5,579	4,761	46,059	2,861	739,293	46,561	35,009
Lake	3,370,168	288,983	161,749	1,035,083	85,379	56,752	655,943	50,842	5,061,194	425,205	269,343
Lawrence	401,514	14,796	13,402	76,026	2,737	2,460	73,884	2,759	551,423	20,292	18,621
Licking	1,839,719	114,151	80,379	394,158	23,010	17,643	155,635	9,157	2,389,512	146,318	107,178
Logan	501,151	32,322	22,723	99,191	6,385	5,034	51,101	3,250	651,443	41,957	31,008
Lorain	3,539,543	268,358	160,470	795,078	60,373	43,123	355,035	27,084	4,689,657	355,815	230,678
Lucas	4,720,506	434,250	241,908	1,669,225	149,483	107,215	451,910	39,040	6,841,641	622,773	388,163
Madison	430,273	24,226	18,140	71,770	4,083	3,461	43,366	2,388	545,410	30,697	23,989
Mahoning	2,391,759	180,889	117,634	708,435	54,812	39,136	229,734	17,112	3,329,928	252,814	173,882
Marion	501,514	36,576	25,380	146,192	9,995	7,780	71,226	4,819	762,449	51,390	37,979
Medina	2,269,353	199,288	114,824	411,145	37,034	23,446	135,207	11,735	2,815,705	248,056	150,004
Meigs	128,962	5,947	5,123	43,825	2,106	1,914	47,265	2,298	220,052	10,350	9,334
Mercer	510,605	25,327	20,753	76,181	3,760	3,297	30,565	1,512	617,351	30,599	25,561
Miami	1,208,608	78,603	49,760	267,439	17,478	12,501	91,699	6,015	1,567,746	102,096	68,276
Monroe	106,676	5,272	3,507	33,071	1,614	1,391	46,889	2,280	186,636	9,166	7,178
Montgomery	5,570,378	489,798	321,477	1,901,513	162,705	126,483	513,368	43,558	7,985,259	696,061	491,518
Morgan	120,303	5,953	4,121	26,146	1,331	1,044	92,392	4,830	238,841	12,114	9,994
Morrow	353,695	21,021	14,796	33,437	2,138	1,599	35,756	2,128	422,888	25,287	18,523
Muskingum	791,605	49,733	31,157	216,684	13,709	9,186	99,203	6,162	1,107,492	69,604	46,504
Noble	99,281	4,770	3,780	15,576	744	669	38,817	1,861	153,674	7,375	6,310
Ottawa	835,322	55,324	29,242	206,581	12,951	8,214	328,255	17,407	1,370,159	85,682	54,863

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)	Taxable Value (in 000's)	Taxes Levied & Charged (in 000's)	Taxable Value (in 000's)	Gross Taxes Levied (in 000's)	Taxes Charged (a) (in 000's)
Paulding	\$187,379	\$10,932	\$8,556	\$22,966	\$1,442	\$1,169	\$26,874	\$1,490	\$237,219	\$13,864	\$11,214
Perry	239,275	14,742	10,522	34,200	2,141	1,691	48,168	2,944	321,643	19,828	15,157
Pickaway	541,542	30,331	21,780	105,616	5,982	4,638	83,352	4,624	730,510	40,937	31,041
Pike	165,295	9,955	7,239	33,443	2,186	1,596	40,894	2,281	239,632	14,422	11,116
Portage	1,793,217	156,263	82,187	436,830	38,606	22,485	117,478	10,156	2,347,525	205,026	114,828
Preble	470,268	24,042	17,707	69,022	3,592	2,664	45,678	2,355	584,969	29,990	22,726
Putnam	390,985	18,675	14,641	42,827	1,899	1,700	35,403	1,704	469,215	22,278	18,045
Richland	1,180,982	86,680	56,715	339,003	25,262	19,538	121,726	9,048	1,641,711	120,990	85,301
Ross	554,340	30,097	20,860	139,605	7,544	5,561	69,858	3,785	763,803	41,425	30,206
Sandusky	640,637	35,592	24,220	148,298	7,777	6,004	67,235	3,730	856,169	47,099	33,954
Scioto	425,065	24,083	18,294	116,569	6,801	5,192	83,949	4,724	625,583	35,609	28,210
Seneca	559,190	32,658	20,439	116,584	7,031	5,645	64,156	3,767	739,930	43,456	29,851
Shelby	525,101	29,080	21,060	125,331	7,257	5,642	54,057	2,908	704,489	39,245	29,610
Stark	4,060,414	294,860	178,052	1,176,290	84,151	57,120	339,874	24,076	5,576,578	403,087	259,247
Summit	6,880,107	552,077	356,076	1,962,143	153,130	111,828	411,626	32,918	9,253,876	738,125	500,822
Trumbull	2,033,405	138,575	96,369	543,687	35,650	27,587	206,755	14,109	2,783,847	188,334	138,065
Tuscarawas	847,559	52,697	34,519	248,684	15,637	11,366	95,620	5,841	1,191,864	74,175	51,726
Union	508,172	32,491	24,525	143,276	9,507	8,815	67,930	4,348	719,379	46,347	37,689
Van Wert	298,020	18,805	12,934	49,739	3,191	2,779	23,895	1,512	371,654	23,508	17,225
Vinton	87,271	3,695	3,416	11,450	501	483	24,645	1,018	123,366	5,213	4,917
Warren	2,552,966	180,207	100,212	620,144	44,080	25,943	187,828	13,122	3,360,938	237,408	139,277
Washington	491,712	26,452	19,506	151,116	8,180	6,480	137,639	7,123	780,466	41,755	33,109
Wayne	1,136,712	79,580	52,492	268,211	19,975	15,618	97,066	6,701	1,501,988	106,256	74,811
Williams	419,088	27,523	15,490	93,927	6,159	4,047	42,868	2,727	555,884	36,410	22,265
Wood	1,473,873	111,170	68,255	454,047	33,925	22,533	130,427	9,571	2,058,347	154,666	100,359
Wyandot	217,101	11,369	7,430	39,186	2,011	1,526	18,026	926	274,313	14,307	9,882

(a) Represents taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for all real property, 2.5% rollback for residential real property and homestead exemption deduction have not been subtracted from this figure because they are fully reimbursed to local governments from the State General Revenue Fund.

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

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