

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



Table PD-23  
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**Gross Taxes Levied, Taxes Charged, and Value  
of Property, by Class of Property and County,  
Calendar Year 2001 (2002 Collection)**

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2001 (2002 collection) were \$9.9 billion on a total assessed value of \$183.7 billion, as reported on abstracts filed by the county auditors. This compares to \$14.7 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: 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 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, 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.

Cuyahoga County maintains the highest total values and taxes (levied and charged) in all categories. Excluding public utility values and taxes, Vinton County had the lowest total values and taxes (levied and charged); Wyandot County had the lowest public utility values and taxes.

With respect to changes in value, Medina County had the largest dollar increase in total value from tax year 2000 to 2001 at \$542.6 million (19.3 percent) while Lake County had the largest dollar decrease in total value at \$214.1 million (4.2 percent).

In terms of changes in taxes, Franklin County had the largest dollar increase in total taxes levied from tax year 2000 to 2001 at \$50.1 million (2.9 percent) while Summit County had the largest dollar increase in total taxes charged at \$37.6 million (7.5 percent). Lake County had the largest dollar decrease in total taxes levied from tax year 2000 to 2001 at \$14.3 million (3.4 percent) and the largest dollar decrease in total taxes charged at \$16.6 million (24.6 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 2001 (2002 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	\$132,036,958	\$10,596,191	\$6,719,266	\$41,938,325	\$3,407,418	\$2,464,122	\$9,717,400	\$715,307	\$183,692,683	\$14,718,916	\$9,898,695
Adams	195,176	9,461	7,552	76,826	3,594	3,285	131,908	5,789	403,909	18,844	16,626
Allen	917,274	49,093	39,254	301,196	16,118	13,820	84,300	4,522	1,302,770	69,733	57,595
Ashland	537,950	36,070	21,904	86,426	5,744	4,349	59,822	3,852	684,198	45,666	30,105
Ashtabula	929,067	68,454	47,291	221,915	16,474	13,174	118,378	8,720	1,269,360	93,648	69,184
Athens	396,078	31,627	21,568	118,022	10,035	7,112	63,916	4,787	578,016	46,449	33,467
Auglaize	503,023	28,227	20,262	113,067	6,352	5,149	28,534	1,559	644,623	36,137	26,970
Belmont	520,194	31,702	21,973	189,548	11,386	8,335	71,685	4,208	781,427	47,296	34,517
Brown	395,387	19,109	14,835	45,739	2,267	1,877	26,792	1,346	467,918	22,722	18,058
Butler	3,922,894	275,069	191,856	1,221,720	85,008	62,728	237,778	15,877	5,382,391	375,954	270,461
Carroll	336,718	17,642	12,393	42,687	2,295	1,695	38,461	1,921	417,866	21,859	16,010
Champaign	472,032	29,121	19,385	68,561	4,669	3,216	29,173	1,834	569,765	35,623	24,435
Clark	1,446,566	99,584	62,359	351,924	24,498	19,040	88,330	6,148	1,886,820	130,230	87,547
Clermont	2,120,799	168,367	103,854	629,265	48,116	32,392	262,596	16,989	3,012,659	233,471	153,235
Clinton	447,548	24,415	19,647	122,369	6,616	5,684	35,754	1,917	605,672	32,948	27,249
Columbiana	996,730	58,703	42,338	192,482	11,616	8,990	77,449	4,544	1,266,661	74,863	55,871
Coshocton	322,564	18,320	12,581	86,705	5,000	3,894	92,647	4,457	501,916	27,778	20,933
Crawford	420,755	30,453	18,291	78,933	5,811	4,447	29,129	2,071	528,817	38,335	24,809
Cuyahoga	17,148,545	1,785,148	1,063,602	7,541,050	723,532	511,459	977,713	95,329	25,667,308	2,604,009	1,670,390
Darke	622,135	30,890	22,277	105,103	5,466	4,181	53,412	2,616	780,650	38,972	29,074
Defiance	404,190	22,835	16,568	80,320	4,643	3,762	56,471	3,310	540,980	30,788	23,640
Delaware	2,755,776	191,469	132,226	456,770	32,377	22,679	99,894	6,685	3,312,440	230,532	161,590
Erie	1,098,171	88,437	49,790	292,104	23,712	16,819	76,097	6,060	1,466,372	118,208	72,668

**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 (in 000's)</b>	<b>Gross Taxes Levied (in 000's)</b>	<b>Taxes Charged (a) (in 000's)</b>	<b>Taxable Value (in 000's)</b>	<b>Gross Taxes Levied (in 000's)</b>	<b>Taxes Charged (a) (in 000's)</b>	<b>Taxable Value (in 000's)</b>	<b>Taxes Levied &amp; Charged (in 000's)</b>	<b>Taxable Value (in 000's)</b>	<b>Gross Taxes Levied (in 000's)</b>	<b>Taxes Charged (a) (in 000's)</b>
Fairfield	\$1,820,787	\$136,631	\$73,297	\$369,016	\$28,657	\$14,661	\$91,473	\$6,347	\$2,281,276	\$171,636	\$94,305
Fayette	315,491	16,440	12,349	68,696	3,797	2,846	38,294	1,909	422,481	22,146	17,104
Franklin	12,373,370	1,153,376	726,714	6,376,858	557,862	403,737	783,268	70,128	19,533,496	1,781,367	1,200,579
Fulton	494,036	35,439	23,859	99,944	6,979	5,404	44,537	3,134	638,517	45,552	32,396
Gallia	221,644	8,638	6,991	87,503	3,374	2,811	133,542	4,560	442,689	16,572	14,362
Geauga	1,909,614	180,384	99,440	222,650	20,878	12,844	77,334	7,133	2,209,598	208,395	119,417
Greene	1,934,651	146,309	101,219	480,164	36,216	25,916	104,311	7,660	2,519,125	190,184	134,795
Guernsey	284,458	16,987	13,932	67,573	4,279	3,828	40,633	2,427	392,664	23,693	20,187
Hamilton	10,158,602	912,945	588,177	4,330,792	378,217	281,892	718,507	62,996	15,207,901	1,354,158	933,066
Hancock	894,002	49,694	32,768	244,165	13,904	11,278	57,579	3,048	1,195,746	66,646	47,094
Hardin	272,577	15,628	11,570	50,683	2,865	2,207	24,606	1,402	347,865	19,895	15,179
Harrison	123,067	7,177	4,992	26,671	1,582	1,237	19,371	1,142	169,110	9,900	7,370
Henry	337,824	21,864	15,723	46,423	3,020	2,752	29,877	1,927	414,124	26,811	20,402
Highland	389,937	18,311	14,949	63,383	2,937	2,427	23,426	1,101	476,746	22,349	18,477
Hocking	295,963	18,139	13,616	40,029	2,434	1,924	46,731	2,864	382,723	23,437	18,404
Holmes	424,179	23,062	18,840	83,968	4,624	4,019	26,124	1,482	534,270	29,168	24,342
Huron	622,232	36,938	23,437	135,080	8,293	5,776	40,799	2,405	798,111	47,636	31,618
Jackson	211,575	10,104	8,951	76,792	3,776	3,473	35,022	1,603	323,389	15,483	14,028
Jefferson	558,300	31,734	21,322	151,658	8,456	7,372	203,468	10,380	913,426	50,571	39,074
Knox	619,742	38,749	28,176	87,954	5,312	4,521	38,254	2,364	745,950	46,425	35,061
Lake	3,414,371	293,286	165,005	1,078,596	89,436	59,558	354,137	28,162	4,847,104	410,883	252,724
Lawrence	446,100	16,246	14,441	76,395	2,736	2,458	54,627	1,986	577,122	20,968	18,885
Licking	1,924,198	119,594	84,079	404,457	23,574	18,170	123,428	7,263	2,452,084	150,431	109,512
Logan	588,614	36,995	24,823	117,059	7,401	5,389	38,463	2,389	744,136	46,785	32,601
Lorain	3,633,611	286,625	178,517	814,018	64,134	47,181	270,914	21,705	4,718,543	372,464	247,403
Lucas	4,783,523	441,584	260,847	1,689,618	151,555	111,170	313,618	27,323	6,786,759	620,463	399,340
Madison	442,240	27,006	20,586	75,334	4,793	4,092	39,367	2,341	556,941	34,140	27,019
Mahoning	2,433,033	186,018	125,471	724,888	56,655	41,822	179,964	13,586	3,337,885	256,260	180,879
Marion	640,894	42,327	28,454	161,584	10,886	8,105	59,514	3,962	861,992	57,175	40,521
Medina	2,711,221	238,115	126,552	538,469	48,047	25,902	108,653	9,353	3,358,343	295,516	161,807
Meigs	151,549	6,985	5,857	43,786	2,111	1,924	32,467	1,562	227,801	10,658	9,343
Mercer	520,886	26,116	21,473	77,773	3,879	3,420	24,905	1,246	623,563	31,242	26,138
Miami	1,314,415	85,163	52,287	294,504	19,157	13,014	64,244	4,189	1,673,163	108,509	69,490
Monroe	118,749	5,930	3,848	31,974	1,580	1,354	42,114	2,068	192,837	9,578	7,271
Montgomery	5,644,723	498,679	329,404	1,924,083	165,833	129,318	361,301	31,071	7,930,106	695,583	489,793
Morgan	121,670	6,022	4,157	26,611	1,355	1,061	52,304	2,697	200,585	10,075	7,915
Morrow	366,101	20,955	15,378	35,534	2,213	1,699	33,005	1,905	434,640	25,072	18,981
Muskingum	806,605	51,134	32,280	220,946	14,058	9,460	71,616	4,516	1,099,167	69,708	46,256
Noble	101,119	4,849	3,834	15,383	733	661	32,587	1,562	149,089	7,144	6,057
Ottawa	851,915	56,427	30,942	208,107	13,068	8,291	101,362	5,881	1,161,384	75,376	45,114

**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	\$202,315	\$11,810	\$9,135	\$24,716	\$1,549	\$1,236	\$23,073	\$1,271	\$250,104	\$14,630	\$11,642
Perry	247,493	15,278	11,154	34,555	2,162	1,727	37,788	2,313	319,836	19,754	15,195
Pickaway	553,493	31,096	22,478	110,202	6,249	4,850	64,458	3,601	728,152	40,946	30,929
Pike	168,495	10,140	7,371	31,072	2,005	1,480	30,125	1,704	229,693	13,848	10,554
Portage	1,857,892	161,846	85,302	470,520	41,144	23,997	106,700	9,234	2,435,112	212,224	118,533
Preble	477,806	25,408	19,554	72,097	3,956	3,067	39,347	2,094	589,251	31,457	24,715
Putnam	398,791	19,300	15,251	44,206	1,974	1,774	27,649	1,350	470,646	22,624	18,375
Richland	1,197,974	87,759	57,504	350,053	26,005	20,205	105,021	7,797	1,653,047	121,561	85,506
Ross	634,390	34,087	22,874	154,526	8,287	5,815	61,642	3,316	850,558	45,690	32,005
Sandusky	656,049	37,823	26,224	154,908	8,455	6,644	48,619	2,797	859,576	49,075	35,664
Scioto	490,612	28,755	21,368	126,575	7,750	5,773	69,128	3,990	686,315	40,495	31,130
Seneca	567,379	34,037	21,726	118,407	7,319	5,939	58,410	3,495	744,196	44,851	31,160
Shelby	540,394	29,793	21,464	150,941	8,564	6,705	42,323	2,270	733,658	40,627	30,439
Stark	4,140,210	303,541	187,476	1,184,250	85,327	59,801	257,611	18,349	5,582,071	407,217	265,626
Summit	7,044,122	584,305	386,568	2,069,883	168,659	125,057	319,436	26,765	9,433,441	779,729	538,390
Trumbull	2,070,908	143,387	100,403	552,406	36,974	28,654	156,595	10,886	2,779,909	191,247	139,942
Tuscarawas	944,999	58,798	37,443	266,290	16,769	11,899	69,243	4,226	1,280,532	79,794	53,568
Union	605,135	39,950	28,847	160,071	10,821	9,498	49,373	3,212	814,580	53,983	41,557
Van Wert	302,547	19,140	13,169	50,572	3,248	2,831	18,566	1,178	371,684	23,565	17,178
Vinton	88,542	3,754	3,463	11,693	515	497	22,425	929	122,660	5,199	4,889
Warren	2,742,845	203,725	117,705	661,877	49,967	30,745	132,559	9,673	3,537,281	263,364	158,123
Washington	561,019	30,568	21,356	160,414	8,777	6,854	84,262	4,462	805,695	43,806	32,671
Wayne	1,167,903	82,082	54,251	276,389	20,670	16,170	70,458	4,857	1,514,750	107,609	75,278
Williams	427,441	28,041	16,231	99,336	6,521	4,351	29,372	1,862	556,148	36,424	22,444
Wood	1,504,238	115,534	72,042	465,036	35,422	23,825	102,377	7,596	2,071,651	158,552	103,463
Wyandot	256,809	13,428	8,544	45,480	2,336	1,669	14,857	764	317,146	16,528	10,977

(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.