

**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 2003 (2004 Collection)**

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2003 (2004 collection) were \$11.2 billion on a total assessed value of \$206.6 billion, as reported on abstracts filed by the county auditors. This compares to \$17.0 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 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).

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, Cuyahoga County had the largest dollar increase in total value from tax year 2002 to 2003 at \$2.1 billion (8.1 percent) while Adams County had the largest dollar decrease in total value at -\$9.4 million (-2.1 percent).

In terms of changes in taxes, Cuyahoga County had the largest dollar increase in total taxes levied from tax year 2002 to 2003, at \$308.8 million (11.6 percent), and the largest dollar increase in total taxes charged, at \$147.1 million (8.4 percent). Adams County had the largest dollar decrease in total taxes levied from tax year 2002 to 2003, at -\$332,869 (-1.6 percent), while Fayette County had the largest dollar decrease in total taxes charged, at -\$401,482 (-2.0 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 2003 (2004 COLLECTION)**

Real Property

<u>Counties</u>	<u>Residential & Agricultural</u>			<u>Public Utility, Commercial, Industrial & Mineral</u>			<u>Public Utility Tangible Personal Property</u>		<u>All Real & Public Utility Property</u>		
	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Taxes Levied & Charged (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>
Total	\$151,127,413	\$12,479,315	\$7,747,679	\$45,455,888	\$3,794,894	\$2,725,903	\$9,978,013	\$751,787	\$206,561,315	\$17,025,996	\$11,225,369
Adams	209,929	10,048	8,036	87,706	4,041	3,701	141,773	6,152	439,408	20,241	17,889
Allen	1,106,965	59,839	46,482	349,900	18,947	15,436	85,638	4,622	1,542,502	83,408	66,540
Ashland	633,326	42,366	24,486	108,877	7,220	4,781	65,317	4,185	807,520	53,771	33,452
Ashtabula	1,128,499	86,215	56,755	269,915	20,870	15,305	107,296	8,184	1,505,711	115,269	80,244
Athens	490,135	39,369	25,121	139,559	11,942	8,049	74,753	5,556	704,447	56,867	38,726
Auglaize	553,119	32,296	22,923	115,933	6,828	5,614	27,449	1,561	696,502	40,685	30,099
Belmont	575,494	35,078	23,573	201,214	12,105	8,761	70,944	4,178	847,652	51,361	36,512
Brown	466,617	22,732	17,251	50,007	2,512	2,065	26,690	1,327	543,314	26,571	20,643
Butler	4,762,264	335,694	230,188	1,413,232	99,216	72,307	246,408	16,399	6,421,904	451,308	318,894
Carroll	346,218	18,493	13,366	45,524	2,480	1,866	38,920	1,987	430,662	22,960	17,220
Champaign	489,523	30,167	20,280	68,655	4,682	3,295	31,472	1,994	589,650	36,843	25,569
Clark	1,492,060	103,876	75,034	376,716	26,255	20,709	89,792	6,305	1,958,568	136,436	102,048
Clermont	2,519,648	206,966	124,076	720,168	57,470	37,505	276,979	18,240	3,516,795	282,676	179,821
Clinton	494,702	26,616	27,090	145,264	7,682	6,716	33,795	1,780	673,761	36,078	35,585
Columbiana	1,040,661	60,106	43,741	199,915	11,783	9,114	77,997	4,507	1,318,573	76,396	57,362
Coshocton	373,510	22,321	14,968	99,227	6,032	4,388	97,066	4,950	569,803	33,302	24,305
Crawford	474,126	36,347	21,481	88,744	6,865	5,176	28,490	2,122	591,360	45,334	28,779
Cuyahoga	19,163,932	2,093,931	1,232,869	7,625,511	769,163	557,691	965,084	99,253	27,754,527	2,962,347	1,889,812
Darke	662,993	33,189	24,659	106,839	5,577	4,386	54,972	2,709	824,804	41,475	31,754
Defiance	433,574	25,609	18,824	94,040	5,684	4,389	57,365	3,447	584,979	34,740	26,660
Delaware	3,589,681	253,935	165,630	590,890	42,448	29,212	134,171	9,207	4,314,743	305,590	204,049
Erie	1,327,435	107,477	56,614	338,655	28,243	18,697	72,819	5,862	1,738,910	141,583	81,173

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	\$1,953,416	\$154,651	\$86,725	\$382,164	\$31,002	\$16,670	\$99,644	\$7,037	\$2,435,224	\$192,690	\$110,432
Fayette	332,910	17,968	13,828	87,301	4,886	3,838	30,187	1,579	450,398	24,433	19,245
Franklin	14,734,797	1,388,537	820,332	7,026,720	621,637	436,020	788,157	71,927	22,549,673	2,082,101	1,328,279
Fulton	573,878	41,349	27,868	128,274	8,971	6,485	43,923	3,105	746,075	53,426	37,459
Gallia	250,319	9,757	8,072	106,866	4,032	3,417	142,398	4,812	499,582	18,601	16,300
Geauga	2,198,474	212,513	114,439	257,328	24,903	14,980	73,342	6,890	2,529,144	244,306	136,310
Greene	2,310,063	178,962	120,719	540,479	42,072	29,407	107,535	8,054	2,958,078	229,089	158,179
Guernsey	346,848	20,532	16,260	90,902	5,532	4,659	40,819	2,424	478,569	28,488	23,342
Hamilton	11,458,077	1,053,830	647,929	4,728,601	424,010	309,359	750,564	67,541	16,937,242	1,545,382	1,024,830
Hancock	942,968	52,781	35,166	264,722	15,252	12,518	56,704	3,061	1,264,394	71,094	50,746
Hardin	295,681	17,370	12,837	52,214	3,014	2,330	24,401	1,417	372,295	21,801	16,583
Harrison	143,517	8,477	5,682	28,036	1,689	1,290	19,084	1,136	190,637	11,301	8,107
Henry	366,509	24,835	17,844	49,788	3,382	3,075	29,030	1,964	445,327	30,181	22,882
Highland	440,133	20,514	16,690	69,076	3,182	2,702	28,117	1,308	537,325	25,004	20,701
Hocking	317,302	19,482	14,788	41,149	2,504	2,042	50,556	3,112	409,007	25,098	19,942
Holmes	453,273	24,439	19,919	97,085	5,257	4,551	26,918	1,517	577,276	31,213	25,987
Huron	706,839	41,679	27,117	142,569	8,723	6,033	37,943	2,224	887,350	52,626	35,374
Jackson	239,496	11,157	10,074	71,497	3,464	3,248	40,345	1,795	351,338	16,416	15,117
Jefferson	606,061	34,647	22,856	168,412	9,529	7,964	207,241	10,741	981,714	54,916	41,561
Knox	720,875	45,997	33,276	111,809	6,742	5,548	39,155	2,465	871,839	55,204	41,288
Lake	4,184,501	365,615	195,701	1,192,368	101,148	65,562	384,523	31,154	5,761,393	497,917	292,417
Lawrence	466,145	16,696	14,851	81,676	2,901	2,595	56,593	2,032	604,414	21,629	19,478
Licking	2,354,110	148,961	104,265	441,112	26,555	20,687	132,922	7,924	2,928,143	183,440	132,877
Logan	613,039	38,357	26,154	129,305	8,149	6,005	39,364	2,440	781,708	48,946	34,600
Lorain	4,236,988	329,739	200,976	922,353	71,654	51,202	306,597	24,541	5,465,938	425,934	276,719
Lucas	5,640,311	547,044	308,311	1,798,564	170,288	126,686	295,117	27,282	7,733,992	744,613	462,280
Madison	516,161	33,118	24,456	85,588	5,589	4,538	36,065	2,265	637,815	40,972	31,259
Mahoning	2,514,458	199,688	137,433	752,913	61,000	45,990	187,676	14,579	3,455,048	275,267	198,002
Marion	654,173	43,141	29,111	162,660	10,949	8,253	60,473	4,026	877,306	58,116	41,390
Medina	2,941,441	263,812	143,541	564,071	50,953	28,479	112,222	9,890	3,617,734	324,655	181,909
Meigs	157,956	7,594	6,467	44,946	2,252	2,060	37,280	1,850	240,181	11,696	10,378
Mercer	538,907	27,823	23,086	80,532	4,086	3,617	24,264	1,257	643,703	33,166	27,961
Miami	1,365,818	93,250	59,179	302,417	20,590	14,372	64,630	4,446	1,732,865	118,286	77,997
Monroe	122,927	6,161	4,009	32,793	1,624	1,385	42,459	2,097	198,178	9,883	7,492
Montgomery	6,498,961	605,347	397,724	2,147,198	195,276	148,193	376,946	34,247	9,023,105	834,870	580,164
Morgan	138,949	7,011	4,859	26,897	1,394	1,096	49,784	2,610	215,629	11,015	8,565
Morrow	422,684	22,798	17,304	40,880	2,392	1,865	31,961	1,748	495,526	26,939	20,918
Muskingum	889,188	59,066	38,036	247,803	16,735	11,289	76,495	5,040	1,213,486	80,841	54,366
Noble	120,685	5,793	4,256	17,817	853	720	32,365	1,555	170,867	8,201	6,530
Ottawa	1,026,552	70,704	38,575	228,160	15,109	9,458	106,377	6,345	1,361,088	92,158	54,377

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	\$208,675	\$12,463	\$9,852	\$26,944	\$1,726	\$1,405	\$23,531	\$1,326	\$259,151	\$15,515	\$12,584
Perry	291,468	17,963	12,963	35,644	2,236	1,814	38,044	2,334	365,156	22,533	17,111
Pickaway	629,388	34,752	26,206	113,404	6,398	5,067	59,383	3,216	802,176	44,366	34,489
Pike	191,640	11,479	8,122	31,825	2,039	1,509	34,103	1,902	257,568	15,420	11,532
Portage	2,200,803	194,578	100,687	506,005	45,536	27,631	103,452	9,091	2,810,260	249,204	137,409
Preble	537,281	28,106	21,435	75,450	4,082	3,169	38,241	2,006	650,972	34,193	26,610
Putnam	428,269	21,621	17,432	46,013	2,233	2,028	28,005	1,435	502,287	25,289	20,895
Richland	1,346,229	102,973	66,794	353,997	27,472	21,716	103,529	8,026	1,803,755	138,471	96,536
Ross	659,732	35,610	25,096	156,541	8,456	6,102	66,624	3,592	882,897	47,658	34,790
Sandusky	744,341	42,153	29,196	169,340	9,037	6,930	48,751	2,745	962,432	53,935	38,871
Scioto	508,376	30,126	22,638	130,481	8,096	6,097	72,950	4,232	711,807	42,454	32,967
Seneca	608,765	36,553	23,344	121,583	7,595	6,203	60,386	3,572	790,733	47,721	33,119
Shelby	586,559	34,534	25,321	164,819	9,955	7,947	42,675	2,441	794,053	46,931	35,710
Stark	4,812,571	368,347	221,745	1,239,286	92,804	65,201	267,214	19,860	6,319,071	481,010	306,805
Summit	8,165,460	682,475	427,119	2,329,387	191,356	134,936	325,554	27,374	10,820,402	901,205	589,428
Trumbull	2,297,813	163,806	112,886	556,689	38,905	30,855	154,986	11,116	3,009,487	213,827	154,857
Tuscarawas	984,229	62,628	40,776	273,097	17,690	12,809	68,980	4,237	1,326,306	84,555	57,822
Union	666,759	46,952	34,354	179,457	13,069	11,344	52,014	3,647	898,229	63,668	49,344
Van Wert	321,333	21,212	14,596	48,848	3,349	2,966	20,882	1,366	391,063	25,927	18,928
Vinton	105,389	4,687	4,271	13,167	607	573	25,635	1,109	144,192	6,403	5,952
Warren	3,399,750	265,977	160,784	739,045	58,953	38,771	150,539	11,494	4,289,334	336,425	211,049
Washington	584,113	31,876	23,904	172,847	9,481	7,677	86,779	4,637	843,739	45,993	36,218
Wayne	1,353,403	97,494	62,677	325,679	25,283	18,554	69,047	4,890	1,748,128	127,667	86,121
Williams	448,696	30,636	18,727	101,814	7,056	4,789	27,616	1,823	578,125	39,515	25,339
Wood	1,650,115	132,604	83,808	516,647	41,839	28,816	98,742	7,587	2,265,503	182,030	120,211
Wyandot	266,458	13,843	8,787	46,346	2,316	1,639	14,987	766	327,791	16,925	11,192

(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.