

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



Table PD-23
No. 59 (2005)
June 27, 2006

**Gross Taxes Levied, Taxes Charged, and Value of
Property, by Class of Property and County, Cal-
endar Year 2004 (2005 Collection)**

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2004 (2005 collection) were \$12.0 billion on a total assessed value of \$212.7 billion, as reported on abstracts filed by the county auditors. This compares to \$17.9 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, 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 2004, Cuyahoga County maintained the highest total values and taxes (levied and charged) while Vinton County still had the lowest total values and taxes (levied and charged).

With respect to changes in value, Franklin County had the largest dollar increase in total value from tax year 2003 to 2004 at \$535.7 million (2.4 percent) while Vinton County had the smallest dollar increase in total value at \$3.9 million (2.7 percent).

In terms of changes in taxes, Franklin County had the largest dollar increase in total taxes levied from tax year 2003 to 2004, at \$179.6 million (8.6 percent), and the largest dollar increase in total taxes charged, at \$160.5 million (12.1 percent). Darke County had the largest dollar decrease in total taxes levied from tax year 2003 to 2004, at -\$67.4 thousand (-0.2 percent), while Clinton County had the largest dollar decrease in total taxes charged, at -\$7.1 million (-20.0 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 2004 (2005 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	\$156,078,137	\$13,145,657	\$8,346,326	\$46,513,700	\$3,989,097	\$2,896,244	\$10,142,271	\$775,376	\$212,734,108	\$17,910,130	\$12,017,946	
Adams	233,850	11,226	8,860	91,422	4,299	3,833	140,585	6,179	465,857	21,704	18,872	
Allen	1,121,503	63,455	50,044	354,874	20,009	16,403	91,021	5,194	1,567,398	88,659	71,641	
Ashland	648,954	47,747	29,543	116,385	8,857	6,241	64,097	4,480	829,436	61,084	40,264	
Ashtabula	1,145,500	86,988	57,516	272,289	20,942	15,402	109,313	8,269	1,527,102	116,200	81,187	
Athens	496,844	41,202	26,967	137,606	12,327	8,582	80,888	6,119	715,338	59,648	41,668	
Auglaize	563,696	34,163	24,657	119,745	7,332	6,072	26,669	1,584	710,111	43,079	32,313	
Belmont	585,719	36,330	24,616	202,143	12,363	9,028	71,961	4,307	859,822	52,999	37,951	
Brown	483,028	23,282	17,804	49,603	2,462	2,035	27,441	1,356	560,072	27,099	21,196	
Butler	4,943,033	353,207	282,717	1,436,110	102,709	75,890	245,146	16,479	6,624,289	472,395	375,086	
Carroll	381,827	20,745	14,842	47,545	2,627	1,966	40,440	2,103	469,812	25,475	18,910	
Champaign	514,858	30,848	20,596	72,151	4,855	3,392	31,196	1,929	618,205	37,632	25,918	
Clark	1,631,127	112,650	77,972	412,052	28,438	21,849	89,224	6,212	2,132,402	147,299	106,033	
Clermont	2,608,621	222,807	137,170	731,313	61,516	41,265	274,686	18,480	3,614,621	302,803	196,915	
Clinton	506,914	27,255	19,651	148,905	7,878	6,900	36,224	1,908	692,043	37,040	28,459	
Columbiana	1,145,812	65,788	47,167	220,136	12,871	9,688	80,843	4,652	1,446,792	83,312	61,507	
Coshocton	377,461	23,476	16,203	101,440	6,412	4,828	97,075	5,180	575,976	35,067	26,211	
Crawford	479,065	36,621	22,312	89,669	6,924	5,257	28,717	2,139	597,450	45,685	29,708	
Cuyahoga	19,371,330	2,153,990	1,296,548	7,848,578	808,300	590,355	952,833	99,376	28,172,742	3,061,666	1,986,280	
Darke	671,483	33,177	24,778	107,262	5,531	4,380	55,306	2,700	834,051	41,407	31,858	
Defiance	440,996	26,231	19,420	96,188	5,856	4,539	58,903	3,580	596,086	35,667	27,539	
Delaware	3,889,984	298,232	203,126	614,093	48,527	33,360	142,728	10,685	4,646,805	357,444	247,171	
Erie	1,341,531	108,548	57,576	345,326	28,802	19,079	72,787	5,847	1,759,644	143,197	82,502	

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	\$2,206,707	\$179,968	\$98,649	\$415,670	\$34,971	\$18,592	\$104,236	\$7,613	\$2,726,613	\$222,552	\$124,854
Fayette	338,507	18,259	14,067	83,203	4,654	3,666	38,195	1,993	459,904	24,906	19,725
Franklin	15,176,127	1,509,791	929,045	7,091,037	672,653	480,478	818,179	79,251	23,085,343	2,261,695	1,488,774
Fulton	586,192	42,821	28,666	137,577	9,699	6,998	45,221	3,255	768,990	55,775	38,919
Gallia	256,384	9,882	8,150	104,471	3,905	3,297	148,464	4,880	509,319	18,668	16,327
Geauga	2,241,433	216,968	119,649	262,730	25,515	15,636	74,863	7,035	2,579,025	249,517	142,320
Greene	2,373,705	189,882	133,807	551,539	44,050	31,622	103,103	7,995	3,028,348	241,926	173,424
Guernsey	349,804	20,589	16,420	91,485	5,539	4,715	44,777	2,639	486,066	28,768	23,775
Hamilton	11,582,006	1,072,184	681,222	4,638,755	418,764	311,957	745,869	67,205	16,966,630	1,558,154	1,060,384
Hancock	1,045,921	61,849	40,292	269,686	16,216	13,345	57,755	3,283	1,373,362	81,348	56,921
Hardin	302,072	18,346	13,891	52,005	3,109	2,434	25,673	1,542	379,750	22,997	17,867
Harrison	145,951	8,639	5,823	28,481	1,714	1,313	20,647	1,243	195,079	11,596	8,379
Henry	375,359	26,758	19,677	50,985	3,700	3,385	28,027	1,943	454,371	32,401	25,005
Highland	454,785	20,893	17,033	70,696	3,227	2,763	28,332	1,302	553,813	25,422	21,098
Hocking	373,095	22,719	16,765	47,444	2,887	2,246	49,550	3,019	470,089	28,625	22,029
Holmes	500,988	26,959	21,562	115,075	6,215	5,283	27,237	1,539	643,300	34,713	28,383
Huron	721,257	42,585	27,856	143,849	8,814	6,127	39,058	2,289	904,164	53,688	36,272
Jackson	245,501	11,106	10,113	73,004	3,442	3,257	44,439	1,907	362,944	16,455	15,276
Jefferson	611,105	35,867	23,990	174,166	10,115	8,505	218,677	11,751	1,003,948	57,733	44,246
Knox	743,124	47,401	34,491	109,739	6,605	5,475	39,394	2,486	892,258	56,493	42,452
Lake	4,264,555	388,827	216,040	1,199,684	106,575	71,638	403,485	33,257	5,867,725	528,659	320,935
Lawrence	530,359	19,339	17,081	90,917	3,359	2,975	59,583	2,156	680,858	24,853	22,212
Licking	2,451,128	159,732	112,654	457,290	28,629	22,499	130,243	7,968	3,038,661	196,329	143,121
Logan	665,001	41,631	27,978	141,899	8,913	6,488	39,007	2,412	845,907	52,956	36,878
Lorain	4,405,387	344,699	213,875	973,118	76,128	54,658	291,919	23,408	5,670,423	444,236	291,942
Lucas	5,746,248	567,543	327,855	1,848,493	177,625	134,150	289,787	27,087	7,884,528	772,255	489,092
Madison	529,636	34,339	25,341	92,016	6,049	4,865	34,789	2,209	656,440	42,597	32,415
Mahoning	2,556,114	203,237	141,329	754,122	61,264	46,428	193,671	15,097	3,503,907	279,598	202,854
Marion	672,604	44,301	29,780	165,992	11,155	8,363	59,647	3,960	898,243	59,415	42,103
Medina	3,251,555	296,949	157,898	614,987	56,321	31,178	111,528	9,942	3,978,070	363,212	199,018
Meigs	183,464	8,695	7,180	41,695	2,066	1,906	38,800	1,907	263,959	12,668	10,993
Mercer	552,137	31,707	26,975	78,867	4,503	4,114	24,231	1,384	655,235	37,594	32,473
Miami	1,451,617	100,213	62,984	321,783	22,207	15,406	63,432	4,420	1,836,832	126,841	82,810
Monroe	149,075	7,472	4,720	33,462	1,661	1,389	46,572	2,300	229,109	11,433	8,409
Montgomery	6,586,662	628,791	419,138	2,169,349	202,414	155,214	363,292	33,886	9,119,303	865,092	608,239
Morgan	140,738	7,181	4,993	27,357	1,433	1,112	53,182	2,825	221,276	11,438	8,930
Morrow	433,665	23,771	18,495	41,027	2,438	1,972	32,734	1,816	507,426	28,025	22,283
Muskingum	907,210	59,626	38,454	256,812	17,199	11,620	78,101	5,078	1,242,122	81,903	55,152
Noble	123,380	5,917	4,336	17,825	853	721	36,150	1,735	177,356	8,505	6,792
Ottawa	1,059,210	73,000	39,772	231,492	15,359	9,591	120,915	7,158	1,411,617	95,516	56,521

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	\$212,331	\$12,693	\$10,250	\$33,886	\$2,209	\$1,725	\$25,355	\$1,422	\$271,572	\$16,325	\$13,397
Perry	300,016	19,102	14,017	38,183	2,467	2,027	40,129	2,545	378,328	24,114	18,589
Pickaway	660,958	36,093	27,219	115,180	6,444	5,114	59,632	3,200	835,769	45,738	35,533
Pike	193,985	12,047	8,712	39,098	2,666	2,004	33,923	1,970	267,005	16,683	12,686
Portage	2,261,148	203,698	108,987	527,173	47,877	29,672	103,816	9,285	2,892,138	260,860	147,944
Preble	544,913	28,989	22,226	77,321	4,279	3,364	39,287	2,101	661,520	35,369	27,691
Putnam	436,908	21,992	18,188	44,510	2,165	1,976	27,913	1,424	509,331	25,582	21,588
Richland	1,371,498	104,131	67,796	357,048	27,522	21,905	102,082	7,844	1,830,627	139,496	97,545
Ross	719,915	40,628	29,051	169,176	9,974	7,372	68,095	3,850	957,185	54,452	40,273
Sandusky	755,502	42,906	29,834	173,648	9,284	7,134	48,746	2,755	977,897	54,945	39,723
Scioto	575,801	34,031	24,851	145,707	9,019	6,691	75,356	4,363	796,865	47,413	35,904
Seneca	619,814	38,989	25,516	123,555	8,289	6,943	58,268	3,636	801,637	50,913	36,095
Shelby	599,309	35,555	26,298	169,858	10,355	8,293	41,874	2,422	811,041	48,332	37,013
Stark	4,911,343	385,584	235,208	1,264,643	98,010	69,846	274,007	21,049	6,449,992	504,644	326,103
Summit	8,331,926	713,021	453,371	2,412,194	203,345	145,431	328,391	28,398	11,072,511	944,763	627,199
Trumbull	2,329,414	166,949	116,346	563,136	39,564	31,616	150,141	10,910	3,042,691	217,423	158,872
Tuscarawas	1,107,141	71,053	45,490	289,070	18,893	13,441	71,154	4,389	1,467,366	94,335	63,320
Union	751,075	54,119	39,132	207,046	15,253	12,367	54,180	3,857	1,012,301	73,228	55,356
Van Wert	326,152	21,753	15,610	49,369	3,410	3,059	21,650	1,429	397,171	26,592	20,098
Vinton	107,478	4,968	4,632	13,095	634	604	27,508	1,232	148,081	6,834	6,467
Warren	3,630,277	287,928	177,323	788,224	63,843	42,144	156,725	12,058	4,575,227	363,829	231,525
Washington	646,759	35,238	25,330	197,592	10,820	8,161	131,309	6,880	975,660	52,938	40,371
Wayne	1,385,097	102,350	66,809	344,674	27,788	20,730	72,254	5,277	1,802,026	135,415	92,815
Williams	455,241	31,662	19,748	103,682	7,310	5,003	28,810	1,946	587,732	40,918	26,696
Wood	1,692,791	137,256	87,133	532,326	43,406	30,192	95,634	7,427	2,320,751	188,090	124,752
Wyandot	278,444	14,519	9,115	49,689	2,488	1,707	15,186	774	343,319	17,781	11,597

(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 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.