

**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 2005 (2006 Collection)**



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Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2005 (2006 collection) were \$13.0 billion on a total assessed value of \$232.3 billion, as reported on abstracts filed by the county auditors. This compares to \$19.8 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 2005, 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 2004 to 2005 at \$3.7 billion (13.2 percent) while Meigs County had the smallest dollar increase in total value at \$836,260 (0.3 percent).

In terms of changes in taxes, Cuyahoga County had the largest dollar increase in total taxes levied from tax year 2004 to 2005, at \$427.3 million (14.0 percent), and the largest dollar increase in total taxes charged, at \$351.9 million (17.7 percent). Crawford County had the largest dollar decrease in total taxes levied from tax year 2004 to 2005, at -\$1.2 million (-2.7 percent), while Coshocton County had the largest dollar decrease in total taxes charged, at -\$715,524 thousand (-2.7 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 2005 (2006 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	\$170,735,325	\$14,553,739	\$8,997,829	\$51,753,035	\$4,516,234	\$3,278,958	\$9,855,101	\$755,171	\$232,343,461	\$19,825,144	\$13,031,958	
Adams	237,335	11,388	9,000	92,272	4,330	3,880	156,193	6,855	485,800	22,573	19,734	
Allen	1,140,258	64,350	52,215	376,629	21,166	17,671	86,570	4,870	1,603,456	90,386	74,756	
Ashland	700,089	51,327	31,412	119,960	9,112	6,207	59,306	4,110	879,356	64,549	41,729	
Ashtabula	1,283,948	99,548	63,974	297,065	23,243	16,560	104,466	8,059	1,685,480	130,849	88,593	
Athens	549,837	46,203	30,238	151,696	13,807	9,461	84,401	6,547	785,934	66,557	46,246	
Auglaize	621,008	36,961	26,025	129,431	7,663	6,257	27,494	1,608	777,933	46,232	33,890	
Belmont	598,108	37,078	25,166	203,837	12,487	9,168	71,292	4,262	873,237	53,827	38,596	
Brown	498,260	25,036	19,437	53,520	2,719	2,261	27,647	1,415	579,426	29,170	23,113	
Butler	5,428,706	408,508	275,112	1,510,702	113,644	84,317	245,782	17,729	7,185,190	539,881	377,157	
Carroll	387,234	21,617	15,699	47,199	2,659	2,013	42,232	2,233	476,666	26,509	19,945	
Champaign	527,263	32,525	22,065	73,485	5,042	3,557	29,688	1,879	630,436	39,445	27,501	
Clark	1,653,810	115,862	81,873	436,784	30,690	23,840	80,719	5,699	2,171,313	152,251	111,412	
Clermont	2,973,626	256,612	151,464	796,969	67,390	43,386	282,270	19,290	4,052,865	343,292	214,140	
Clinton	549,651	28,748	22,690	174,434	8,821	7,385	32,928	1,682	757,013	39,251	31,757	
Columbiana	1,160,208	66,608	47,909	218,773	12,823	9,722	82,536	4,739	1,461,517	84,169	62,369	
Coshocton	383,826	23,040	15,771	104,466	6,368	4,707	98,508	5,018	586,800	34,426	25,496	
Crawford	483,303	35,702	22,176	90,988	6,757	5,207	27,357	1,990	601,648	44,449	29,372	
Cuyahoga	20,221,142	2,274,941	1,399,421	10,815,826	1,123,682	848,342	857,097	90,375	31,894,065	3,488,998	2,338,139	
Darke	713,086	35,240	25,782	115,868	5,980	4,529	54,016	2,639	882,970	43,859	32,950	
Defiance	487,156	30,067	21,856	107,680	6,742	4,986	54,103	3,364	648,939	40,173	30,206	
Delaware	4,810,286	371,586	233,769	651,803	51,855	34,554	143,657	10,904	5,605,747	434,345	279,227	
Erie	1,363,108	113,220	61,400	358,543	30,316	20,154	67,651	5,568	1,789,302	149,104	87,123	

**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	\$2,296,205	\$187,996	\$108,981	\$414,446	\$34,806	\$19,440	\$105,681	\$7,712	\$2,816,333	\$230,514	\$136,133
Fayette	346,755	20,367	16,017	88,782	5,439	4,283	33,385	1,870	468,921	27,676	22,170
Franklin	18,364,449	1,845,854	1,022,337	7,456,160	713,846	506,357	785,224	77,345	26,605,834	2,637,045	1,606,039
Fulton	626,298	46,354	31,104	145,538	10,422	7,545	41,933	3,048	813,770	59,824	41,696
Gallia	298,928	14,032	11,859	112,432	5,159	4,469	154,317	6,300	565,676	25,491	22,628
Geauga	2,540,107	252,810	134,461	305,797	30,431	17,435	71,893	6,927	2,917,797	290,169	158,822
Greene	2,604,090	209,619	148,710	584,402	46,792	33,855	101,064	7,917	3,289,555	264,328	190,482
Guernsey	353,576	21,112	16,915	95,309	5,836	4,968	48,015	2,885	496,900	29,832	24,767
Hamilton	13,916,886	1,285,336	737,814	4,921,192	441,592	317,438	733,752	66,115	19,571,830	1,793,043	1,121,367
Hancock	1,072,480	65,616	43,707	272,918	17,051	14,118	58,898	3,453	1,404,296	86,120	61,278
Hardin	323,175	19,645	14,667	54,664	3,267	2,499	23,991	1,440	401,830	24,352	18,606
Harrison	174,781	10,342	6,740	30,814	1,865	1,368	20,431	1,220	226,026	13,427	9,327
Henry	397,211	28,517	20,482	59,007	4,309	3,655	23,614	1,658	479,832	34,484	25,795
Highland	468,736	21,560	17,585	75,476	3,444	2,944	28,371	1,307	572,583	26,310	21,836
Hocking	382,537	23,288	17,153	45,826	2,789	2,165	49,717	3,027	478,080	29,105	22,345
Holmes	515,050	27,733	22,202	121,480	6,550	5,563	27,148	1,536	663,678	35,819	29,300
Huron	734,361	44,189	29,191	148,161	9,300	6,529	36,668	2,199	919,189	55,688	37,919
Jackson	313,509	14,677	12,873	89,654	4,357	3,903	41,580	1,856	444,743	20,890	18,632
Jefferson	618,886	36,245	24,352	174,259	10,188	8,594	221,851	12,095	1,014,996	58,528	45,040
Knox	830,473	52,217	36,925	123,640	7,285	6,010	39,517	2,454	993,630	61,956	45,388
Lake	4,356,873	397,834	227,456	1,217,071	108,358	73,872	379,428	31,309	5,953,372	537,501	332,637
Lawrence	534,839	19,587	17,337	89,684	3,344	2,984	60,891	2,211	685,414	25,141	22,531
Licking	2,727,737	179,914	128,092	554,104	34,724	25,775	128,113	7,894	3,409,954	222,533	161,762
Logan	678,122	43,235	30,396	141,747	9,090	6,750	37,703	2,377	857,572	54,701	39,522
Lorain	4,583,818	363,667	234,767	1,018,052	81,426	59,694	293,045	23,860	5,894,915	468,953	318,321
Lucas	5,853,133	572,534	331,207	1,872,878	178,651	135,540	273,048	25,169	7,999,059	776,355	491,916
Madison	596,038	38,522	29,252	103,105	6,727	5,372	32,081	2,076	731,223	47,325	36,700
Mahoning	2,923,175	232,981	153,518	817,465	66,809	48,365	182,003	14,240	3,922,643	314,029	216,123
Marion	681,776	43,802	29,355	170,352	11,127	8,375	61,773	3,996	913,900	58,926	41,727
Medina	3,355,876	313,231	169,731	661,234	62,461	35,586	103,958	9,439	4,121,068	385,130	214,756
Meigs	184,212	8,655	7,152	41,814	2,051	1,893	38,768	1,891	264,795	12,597	10,936
Mercer	617,655	36,235	30,080	88,023	5,128	4,519	22,990	1,340	728,668	42,703	35,938
Miami	1,488,981	102,964	64,431	341,439	23,612	16,382	61,843	4,322	1,892,262	130,899	85,135
Monroe	150,524	7,550	4,934	34,742	1,726	1,464	45,549	2,249	230,815	11,525	8,647
Montgomery	7,372,671	718,955	452,664	2,302,202	218,432	162,650	346,478	32,637	10,021,351	970,024	647,950
Morgan	144,175	7,307	5,073	27,704	1,401	1,087	56,379	2,815	228,258	11,523	8,976
Morrow	525,115	28,734	21,391	45,757	2,715	2,106	26,694	1,478	597,566	32,927	24,975
Muskingum	931,356	59,756	39,378	265,372	17,312	11,828	80,144	5,082	1,276,873	82,149	56,288
Noble	140,908	6,609	4,725	18,566	852	713	35,215	1,662	194,689	9,123	7,100
Ottawa	1,087,795	74,656	40,800	235,076	15,530	9,680	152,584	8,776	1,475,455	98,962	59,256

**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	\$216,058	\$13,019	\$10,574	\$33,882	\$2,241	\$1,796	\$25,132	\$1,426	\$275,072	\$16,686	\$13,796
Perry	373,107	23,426	16,323	44,595	2,843	2,190	42,220	2,629	459,922	28,898	21,142
Pickaway	750,264	43,831	32,647	143,256	8,923	6,735	69,164	3,948	962,684	56,702	43,331
Pike	236,221	14,611	10,036	41,199	2,840	2,032	34,689	2,006	312,110	19,457	14,073
Portage	2,319,548	209,315	114,690	549,635	50,030	31,497	97,004	8,700	2,966,187	268,045	154,887
Preble	605,709	32,483	24,456	83,772	4,673	3,541	37,847	2,045	727,327	39,201	30,042
Putnam	472,458	23,801	19,587	49,587	2,419	2,143	29,004	1,483	551,050	27,703	23,213
Richland	1,567,544	116,571	76,153	377,248	28,260	21,883	96,915	7,278	2,041,708	152,109	105,313
Ross	730,814	42,527	30,839	170,140	10,704	8,065	65,223	3,795	966,177	57,026	42,698
Sandusky	768,108	44,275	31,004	179,561	9,773	7,565	45,525	2,593	993,193	56,640	41,163
Scioto	580,088	34,865	29,074	143,653	9,188	7,529	78,153	4,598	801,894	48,650	41,201
Seneca	666,125	42,421	27,635	137,174	9,127	7,282	56,945	3,614	860,244	55,162	38,531
Shelby	652,146	38,436	27,776	177,747	10,711	8,403	41,062	2,352	870,955	51,498	38,532
Stark	5,024,268	385,490	238,980	1,299,436	98,277	70,716	266,710	20,004	6,590,413	503,771	329,699
Summit	9,156,174	789,476	484,467	2,595,693	220,405	154,813	299,028	25,931	12,050,894	1,035,812	665,211
Trumbull	2,616,758	189,377	132,755	645,183	45,648	35,395	141,281	10,404	3,403,222	245,429	178,554
Tuscarawas	1,133,982	73,399	47,278	287,880	18,935	13,526	70,699	4,440	1,492,562	96,775	65,244
Union	804,747	59,064	42,846	218,816	16,192	13,272	51,515	3,711	1,075,078	78,966	59,829
Van Wert	339,056	23,165	16,696	52,327	3,637	3,180	21,211	1,432	412,594	28,234	21,308
Vinton	110,062	5,083	4,745	13,064	633	604	26,975	1,211	150,101	6,927	6,560
Warren	3,860,296	323,103	204,934	857,493	74,223	50,095	152,940	12,516	4,870,729	409,842	267,545
Washington	648,571	34,777	25,134	200,736	10,867	8,186	129,814	6,742	979,120	52,385	40,062
Wayne	1,531,281	114,613	72,551	365,167	30,049	21,612	66,978	4,991	1,963,426	149,652	99,154
Williams	460,513	32,088	20,164	108,971	7,679	5,259	25,030	1,691	594,515	41,458	27,113
Wood	1,943,797	159,342	96,947	632,107	51,934	33,976	87,482	6,854	2,663,385	218,131	137,778
Wyandot	283,108	14,780	9,274	50,441	2,525	1,729	14,903	760	348,453	18,064	11,763

(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.