

**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 2006 (2007 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 2006 (2007 collection) were \$13.7 billion on a total assessed value of \$243.8 billion, as reported on abstracts filed by the county auditors. This compares to \$21.0 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; 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 2006, 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, Cuyahoga County had the largest dollar increase in total value from tax year 2005 to 2006 at \$2.7 billion (8.5 percent) while Meigs County had the smallest dollar increase in total value, a loss of \$10.5 million (-4.6%).

In terms of changes in taxes, Cuyahoga County had the largest dollar increase in total taxes levied from tax year 2005 to 2006, at \$324.7 million (9.3 percent), while Franklin County had the largest dollar increase in total taxes charged, at \$105.2 million (4.0 percent). Hardin County had the largest dollar decrease in total taxes levied from tax year 2005 to 2006, at -\$1.6 million (-6.5 percent), while Scioto County had the largest dollar decrease in total taxes charged, at -\$1.9 million (-4.6 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 2006 (2007 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	\$180,305,044	\$15,536,306	\$9,568,110	\$53,828,022	\$4,736,556	\$3,388,685	\$9,684,192	\$745,801	\$243,817,258	\$21,018,662	\$13,702,596	
Adams	242,815	12,370	10,079	92,219	4,398	3,987	159,412	7,001	494,445	23,769	21,068	
Allen	1,253,766	70,356	56,315	396,994	22,229	18,343	89,476	5,017	1,740,235	97,603	79,675	
Ashland	718,089	52,689	32,492	126,582	9,606	6,609	61,198	4,236	905,869	66,531	43,337	
Ashtabula	1,301,742	99,255	64,650	298,402	22,947	16,523	104,833	7,915	1,704,977	130,117	89,088	
Athens	560,170	46,673	31,014	149,289	13,503	9,491	81,716	6,274	791,175	66,450	46,779	
Auglaize	630,628	37,472	26,390	133,486	7,890	6,462	26,776	1,568	790,890	46,930	34,421	
Belmont	696,976	43,551	28,445	226,321	13,995	10,023	72,671	4,454	995,969	62,000	42,921	
Brown	573,012	28,624	21,678	63,458	3,176	2,532	27,224	1,387	663,694	33,187	25,597	
Butler	5,594,932	436,455	299,027	1,530,799	119,382	90,589	236,656	17,525	7,362,388	573,362	407,141	
Carroll	394,489	22,121	16,070	49,751	2,832	2,185	43,136	2,281	487,376	27,234	20,536	
Champaign	538,648	33,405	22,715	75,579	5,223	3,574	27,755	1,756	641,983	40,384	28,046	
Clark	1,673,781	121,302	87,221	448,213	33,197	26,461	79,695	5,935	2,201,689	160,434	119,617	
Clermont	3,048,566	263,948	158,815	793,488	67,348	44,365	282,286	19,404	4,124,340	350,700	222,583	
Clinton	564,234	29,145	23,107	191,622	9,557	8,079	31,866	1,606	787,722	40,309	32,792	
Columbiana	1,178,955	68,184	49,795	221,202	13,194	10,132	81,433	4,697	1,481,590	86,075	64,624	
Coshocton	431,413	26,251	17,177	108,031	6,652	4,826	86,710	4,525	626,153	37,427	26,527	
Crawford	530,917	38,924	23,546	107,004	7,912	5,650	26,870	1,953	664,791	48,790	31,150	
Cuyahoga	22,559,382	2,554,340	1,507,216	11,210,468	1,171,194	845,060	840,466	88,195	34,610,316	3,813,729	2,440,472	
Darke	720,623	36,461	26,925	117,950	6,230	4,773	53,653	2,649	892,226	45,340	34,347	
Defiance	495,412	30,593	22,304	103,192	6,465	4,864	56,060	3,507	654,663	40,565	30,675	
Delaware	5,106,034	397,462	258,509	665,617	52,772	35,465	143,041	10,832	5,914,693	461,066	304,805	
Erie	1,545,984	129,211	67,306	404,296	34,257	21,603	64,701	5,355	2,014,980	168,823	94,264	

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	\$2,368,792	\$198,005	\$114,130	\$428,829	\$36,797	\$20,677	\$104,443	\$7,679	\$2,902,064	\$242,481	\$142,486
Fayette	392,090	22,986	17,673	99,049	6,011	4,594	31,731	1,766	522,870	30,763	24,033
Franklin	18,795,315	1,924,103	1,098,641	7,644,589	743,506	535,694	745,706	74,642	27,185,610	2,742,251	1,708,977
Fulton	640,865	48,609	32,959	156,272	11,739	8,668	43,011	3,198	840,147	63,545	44,825
Gallia	300,873	14,127	11,932	113,086	5,197	4,501	159,818	6,506	573,776	25,830	22,939
Geauga	2,585,651	260,497	139,611	307,883	30,976	18,069	72,092	7,011	2,965,626	298,484	164,692
Greene	2,684,549	215,123	154,406	589,324	46,765	34,308	96,012	7,475	3,369,884	269,363	196,189
Guernsey	412,511	24,058	18,615	107,675	6,329	5,270	48,241	2,843	568,427	33,230	26,728
Hamilton	13,976,464	1,287,123	748,288	4,941,549	440,469	317,224	717,826	64,411	19,635,840	1,792,003	1,129,923
Hancock	1,097,730	68,677	46,288	282,151	17,911	14,958	59,749	3,559	1,439,630	90,148	64,806
Hardin	325,857	18,307	13,441	56,566	3,114	2,331	24,169	1,339	406,592	22,760	17,112
Harrison	175,548	10,392	6,802	30,459	1,842	1,365	20,512	1,224	226,519	13,458	9,391
Henry	401,988	28,213	20,007	60,397	4,320	3,648	23,001	1,583	485,386	34,115	25,237
Highland	519,574	23,959	19,262	87,972	4,013	3,294	27,489	1,269	635,034	29,241	23,826
Hocking	391,333	23,884	17,596	45,906	2,796	2,177	50,424	3,081	487,663	29,761	22,855
Holmes	525,931	28,364	22,760	124,188	6,683	5,698	27,320	1,545	677,439	36,591	30,003
Huron	793,763	48,052	30,846	157,850	9,928	6,840	36,039	2,177	987,651	60,156	39,863
Jackson	316,413	14,542	13,081	89,139	4,263	3,875	42,996	1,887	448,548	20,691	18,843
Jefferson	719,178	42,096	27,399	186,198	10,920	8,823	228,117	12,475	1,133,493	65,491	48,697
Knox	852,062	53,401	38,561	126,546	7,367	6,104	39,534	2,439	1,018,142	63,206	47,104
Lake	4,910,208	445,322	243,428	1,341,233	118,810	76,766	370,225	30,439	6,621,666	594,570	350,633
Lawrence	542,875	20,647	19,031	89,758	3,601	3,357	63,323	2,353	695,956	26,602	24,741
Licking	2,835,351	185,860	133,958	555,982	34,769	26,320	126,951	7,769	3,518,284	228,398	168,047
Logan	687,815	44,819	31,573	165,478	10,657	8,060	38,809	2,493	892,103	57,969	42,126
Lorain	5,256,630	418,655	258,656	1,112,048	89,115	62,496	279,431	23,215	6,648,109	530,984	344,367
Lucas	6,551,449	648,035	356,953	2,163,710	209,548	146,889	272,675	25,480	8,987,834	883,064	529,323
Madison	610,226	40,071	30,710	107,769	7,138	5,744	31,568	2,076	749,564	49,285	38,530
Mahoning	2,962,434	236,516	157,228	855,734	69,745	50,906	185,872	14,588	4,004,040	320,850	222,722
Marion	696,379	45,074	30,580	181,043	11,917	8,892	60,531	3,943	937,952	60,933	43,416
Medina	3,454,326	324,670	178,774	663,046	62,761	36,013	102,265	9,327	4,219,636	396,758	224,114
Meigs	186,741	8,826	7,340	41,569	2,055	1,906	37,741	1,861	266,051	12,742	11,106
Mercer	625,902	36,387	30,302	89,376	5,140	4,548	22,967	1,328	738,245	42,854	36,178
Miami	1,520,153	106,356	67,915	340,353	23,748	17,022	60,255	4,239	1,920,762	134,343	89,176
Monroe	152,868	7,655	5,081	22,809	1,142	1,138	44,587	2,201	220,263	10,998	8,419
Montgomery	7,456,730	729,876	461,387	2,312,529	220,659	165,147	339,882	32,128	10,109,142	982,663	658,662
Morgan	172,378	9,301	6,403	27,998	1,556	1,231	57,196	3,225	257,572	14,082	10,859
Morrow	540,559	28,984	22,224	44,469	2,609	2,049	26,153	1,419	611,181	33,012	25,692
Muskingum	1,090,910	71,789	46,204	294,946	19,764	13,365	79,421	5,175	1,465,277	96,728	64,744
Noble	143,976	6,737	4,889	18,866	866	732	35,096	1,656	197,939	9,259	7,276
Ottawa	1,280,870	87,697	46,719	249,883	16,545	10,106	123,905	7,274	1,654,658	111,516	64,099

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	\$220,118	\$13,261	\$10,863	\$30,950	\$1,995	\$1,666	\$27,451	\$1,558	\$278,519	\$16,814	\$14,088
Perry	374,302	23,465	16,418	45,070	2,869	2,226	42,621	2,659	461,992	28,992	21,303
Pickaway	778,023	46,646	35,421	127,331	8,048	6,281	66,428	3,898	971,783	58,592	45,600
Pike	240,237	14,226	10,149	43,253	2,829	2,107	32,964	1,835	316,454	18,889	14,091
Portage	2,604,050	235,571	126,142	618,157	56,916	33,960	93,545	8,434	3,315,752	300,921	168,536
Preble	611,644	32,529	24,539	84,533	4,677	3,639	36,768	1,968	732,945	39,174	30,145
Putnam	482,561	24,085	19,816	49,173	2,390	2,114	28,466	1,441	560,199	27,916	23,371
Richland	1,580,587	119,220	74,074	377,279	28,829	22,636	96,159	7,321	2,054,024	155,371	104,031
Ross	748,402	44,287	32,360	177,056	11,310	8,604	61,682	3,655	987,140	59,252	44,619
Sandusky	864,109	49,964	34,260	183,617	10,036	7,674	45,922	2,617	1,093,649	62,617	44,550
Scioto	586,072	35,162	27,303	149,483	9,581	7,469	77,229	4,533	812,784	49,276	39,304
Seneca	674,057	42,743	27,982	139,799	9,225	7,384	55,628	3,523	869,484	55,491	38,889
Shelby	663,786	39,759	28,955	182,238	10,989	8,647	40,571	2,374	886,596	53,121	39,976
Stark	5,502,966	431,243	262,152	1,546,092	118,372	79,317	264,162	20,144	7,313,219	569,759	361,613
Summit	9,319,034	829,725	528,879	2,601,831	228,908	165,768	289,607	26,217	12,210,472	1,084,850	720,864
Trumbull	2,633,016	193,625	137,531	636,375	45,729	36,176	135,367	10,089	3,404,758	249,443	183,796
Tuscarawas	1,155,921	74,585	48,475	292,276	19,066	13,748	70,521	4,416	1,518,719	98,068	66,639
Union	859,751	64,744	46,896	234,110	17,473	14,298	55,416	4,072	1,149,277	86,288	65,266
Van Wert	344,643	23,531	16,908	53,153	3,694	3,256	20,385	1,379	418,181	28,604	21,544
Vinton	125,811	5,904	5,375	13,032	643	616	26,802	1,225	165,646	7,772	7,216
Warren	4,620,881	385,951	235,531	1,038,636	90,190	55,610	155,540	12,735	5,815,057	488,875	303,875
Washington	652,460	35,346	25,749	206,623	11,241	8,544	132,741	6,935	991,824	53,522	41,228
Wayne	1,566,380	118,444	75,425	363,419	30,025	21,761	66,291	4,981	1,996,091	153,449	102,167
Williams	514,332	36,546	22,696	124,196	8,857	5,743	24,535	1,707	663,063	47,110	30,145
Wood	1,979,485	164,252	102,307	629,301	52,979	35,242	88,016	6,970	2,696,802	224,202	144,519
Wyandot	286,583	14,906	9,452	52,851	2,640	1,800	14,658	745	354,092	18,291	11,997

(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.