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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 2008 (2009 Collection)

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2008 (2009 collection) were \$14.5 billion on a total assessed value of \$249.6 billion, as reported on abstracts filed by the county auditors. This compares to \$21.8 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 2008, Cuyahoga County maintained the highest total values and taxes (levied and charged). Vinton County had the lowest total values and taxes levied while Noble County had the lowest taxes charged.

With respect to changes in value, Butler County had the largest dollar increase in total value from tax year 2007 to 2008 at \$529.7 million (7.1 percent) while Warren County had the smallest dollar increase in total value, a loss of \$55.3 billion (-0.9%).

In terms of changes in taxes, Franklin County had the largest dollar increase in total taxes levied from tax year 2007 to 2008, at \$146.7 million (5.3 percent) and the largest dollar increase in total taxes charged, at \$164.3 million (9.5 percent). Warren County had the largest dollar decrease in total taxes levied from tax year 2007 to 2008, at -\$18.9 million (-3.7 percent) and the largest dollar decrease in total taxes charged, at -\$12.7 million (-4.0 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 2008 (2009 COLLECTION)**
 (figures in thousands)

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
Total	\$187,687,184	\$16,376,832	\$10,398,014	\$53,433,570	\$4,758,885	\$3,421,347	\$8,439,750	\$645,176	\$249,560,503	\$21,780,893	\$14,464,538
Adams	279,634	14,122	11,411	106,354	5,178	4,679	194,647	8,488	580,635	27,788	24,577
Allen	1,284,130	74,640	60,726	433,055	25,272	21,195	80,032	4,613	1,797,218	104,525	86,534
Ashland	784,936	57,438	34,942	139,989	10,690	7,295	55,142	3,830	980,067	71,959	46,067
Ashtabula	1,441,613	109,682	70,275	330,525	25,389	17,662	84,441	6,452	1,856,580	141,523	94,389
Athens	652,144	51,432	33,814	188,504	15,963	9,979	77,881	5,683	918,529	73,079	49,476
Auglaize	709,766	44,486	31,388	138,979	8,670	7,206	17,720	1,089	866,464	54,244	39,683
Belmont	719,250	45,353	30,347	231,327	14,459	10,473	68,940	4,265	1,019,517	64,077	45,085
Brown	591,390	29,891	22,799	64,980	3,296	2,642	26,596	1,367	682,966	34,554	26,808
Butler	5,993,231	459,706	306,437	1,804,020	139,248	97,037	224,152	16,269	8,021,402	615,223	419,742
Carroll	440,453	24,670	17,737	58,639	3,336	2,489	37,838	2,007	536,930	30,013	22,233
Champaign	601,953	39,513	27,026	93,072	6,927	5,167	23,367	1,566	718,393	48,006	33,758
Clark	1,807,056	130,770	103,293	521,163	38,349	28,256	66,065	4,879	2,394,283	173,997	136,428
Clermont	3,325,908	293,232	175,147	817,229	71,070	47,479	278,573	19,242	4,421,709	383,544	241,869
Clinton	627,225	33,559	26,686	184,666	9,736	8,246	29,498	1,553	841,390	44,847	36,485
Columbiana	1,291,705	74,167	54,792	226,700	13,543	10,519	74,866	4,273	1,593,272	91,983	69,583
Coshocton	439,919	27,171	18,408	109,813	6,948	5,217	96,576	4,957	646,307	39,076	28,582
Crawford	538,149	39,838	24,479	106,783	7,942	5,740	21,691	1,590	666,624	49,371	31,810
Cuyahoga	22,028,569	2,552,113	1,557,168	8,413,406	898,114	652,313	615,401	65,011	31,057,377	3,515,237	2,274,492
Darke	800,116	41,623	30,661	123,064	6,539	5,032	46,583	2,335	969,763	50,497	38,028
Defiance	543,123	33,787	24,677	110,414	6,972	5,531	47,001	2,961	700,539	43,719	33,168
Delaware	5,393,689	444,504	301,956	704,294	59,310	40,901	132,794	10,773	6,230,778	514,587	353,631
Erie	1,563,641	132,639	71,578	432,279	37,479	24,487	49,043	4,146	2,044,963	174,263	100,210
Fairfield	2,627,838	216,285	121,797	496,333	41,601	21,531	98,168	7,054	3,222,339	264,940	150,382
Fayette	402,702	23,817	18,799	113,050	6,878	5,407	10,399	586	526,150	31,280	24,791

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
	Franklin	\$19,204,907	\$2,029,518	\$1,232,620	\$8,143,490	\$827,773	\$602,027	\$573,951	\$59,212	\$27,922,348	\$2,916,503
Fulton	696,511	51,982	35,341	170,918	12,554	9,140	34,699	2,553	902,128	67,090	47,034
Gallia	333,251	15,623	13,156	119,053	5,460	4,725	174,652	7,078	626,956	28,161	24,959
Geauga	2,666,313	271,332	147,510	324,927	32,943	19,448	59,266	5,789	3,050,506	310,063	172,746
Greene	3,026,466	247,296	173,473	720,315	59,240	42,628	84,961	6,792	3,831,743	313,328	222,894
Guernsey	424,603	25,116	19,547	106,785	6,466	5,435	44,806	2,674	576,193	34,257	27,656
Hamilton	14,260,602	1,378,417	827,426	5,265,466	493,897	352,683	608,593	57,864	20,134,661	1,930,178	1,237,973
Hancock	1,187,098	74,072	49,466	302,036	19,215	15,604	53,958	3,152	1,543,092	96,440	68,223
Hardin	377,851	21,694	15,488	57,869	3,223	2,435	20,727	1,171	456,447	26,088	19,094
Harrison	200,786	12,140	7,870	30,481	1,883	1,387	21,277	1,298	252,545	15,321	10,554
Henry	457,769	33,714	23,206	66,599	4,970	4,064	16,782	1,213	541,150	39,896	28,483
Highland	539,046	24,874	20,036	83,105	3,819	3,200	26,990	1,236	649,140	29,929	24,472
Hocking	449,261	27,373	19,911	48,195	2,931	2,259	49,096	2,985	546,552	33,289	25,155
Holmes	589,793	32,593	26,264	127,877	6,972	6,027	27,367	1,590	745,038	41,155	33,881
Huron	814,913	49,283	32,275	163,716	10,338	7,163	28,988	1,766	1,007,617	61,386	41,203
Jackson	335,692	15,358	13,753	88,956	4,251	3,900	42,882	1,862	467,530	21,471	19,516
Jefferson	726,098	44,309	29,464	194,198	11,887	9,675	255,865	14,249	1,176,161	70,445	53,388
Knox	984,963	64,552	46,290	129,852	8,052	6,551	35,008	2,255	1,149,823	74,859	55,096
Lake	5,051,664	461,025	257,296	1,391,210	124,102	79,936	342,160	28,120	6,785,034	613,246	365,352
Lawrence	629,210	23,747	21,569	91,685	3,666	3,420	62,497	2,296	783,391	29,709	27,285
Licking	2,946,713	193,559	142,271	585,858	37,322	28,716	117,894	7,201	3,650,465	238,082	178,188
Logan	817,124	52,097	35,646	175,667	11,317	8,369	31,532	1,978	1,024,323	65,392	45,994
Lorain	5,456,205	436,267	276,077	1,164,895	94,302	67,208	240,743	20,057	6,861,843	550,626	363,343
Lucas	6,562,532	658,616	392,210	2,132,326	209,873	153,500	206,266	19,439	8,901,124	887,928	565,149
Madison	691,447	45,863	34,124	125,468	8,353	6,603	27,551	1,839	844,466	56,055	42,566
Mahoning	3,026,119	247,441	166,844	918,116	77,608	57,574	143,952	11,704	4,088,187	336,753	236,122
Marion	766,123	48,992	33,006	194,260	12,482	9,459	59,233	3,817	1,019,617	65,291	46,282
Medina	3,927,219	366,213	197,842	712,814	67,233	37,933	83,953	7,536	4,723,987	440,982	243,312
Meigs	208,579	10,035	8,299	42,090	2,107	1,956	36,121	1,791	286,789	13,933	12,046
Mercer	700,143	40,812	33,485	90,222	5,202	4,652	20,353	1,185	810,717	47,199	39,322
Miami	1,704,431	115,013	72,093	372,309	24,712	17,394	54,562	3,725	2,131,302	143,450	93,212
Monroe	165,134	8,308	5,471	30,701	1,546	1,376	41,778	2,063	237,612	11,917	8,910
Montgomery	7,490,889	776,689	535,361	2,397,477	243,615	185,518	285,341	28,351	10,173,707	1,048,655	749,230
Morgan	176,386	9,526	6,543	26,591	1,479	1,172	58,616	3,314	261,593	14,320	11,029
Morrow	593,001	32,889	25,445	47,555	2,825	2,241	20,753	1,168	661,309	36,882	28,854
Muskingum	1,111,779	73,625	50,435	303,001	20,518	14,532	74,555	4,867	1,489,335	99,010	69,834
Noble	174,993	8,950	6,406	21,466	1,171	928	33,702	1,702	230,161	11,823	9,036
Ottawa	1,332,021	89,723	48,261	255,443	16,518	10,112	123,456	6,973	1,710,920	113,214	65,345
Paulding	244,432	14,433	11,566	31,234	1,992	1,677	23,989	1,335	299,655	17,760	14,579
Perry	425,857	26,420	18,222	45,350	2,856	2,236	39,447	2,432	510,654	31,708	22,890
Pickaway	849,846	50,237	38,149	147,955	9,059	7,363	54,373	3,140	1,052,173	62,436	48,652

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
	Pike	\$258,611	\$15,469	\$10,969	\$46,511	\$3,076	\$2,302	\$31,319	\$1,745	\$336,440	\$20,290
Portage	2,696,542	244,938	135,376	624,623	58,307	35,619	74,665	6,655	3,395,830	309,900	177,649
Preble	667,223	36,368	32,748	91,169	5,162	4,049	31,857	1,762	790,249	43,293	38,559
Putnam	547,963	27,268	21,854	57,805	2,833	2,484	24,194	1,215	629,963	31,315	25,552
Richland	1,611,121	126,450	80,584	377,205	30,196	24,368	83,803	6,718	2,072,130	163,364	111,669
Ross	867,239	51,877	36,690	199,835	12,880	9,597	51,881	3,102	1,118,954	67,859	49,390
Sandusky	878,954	52,703	36,999	187,378	10,609	8,819	42,214	2,469	1,108,546	65,781	48,287
Scioto	657,326	40,119	30,659	162,051	10,778	8,395	69,474	4,155	888,850	55,052	43,208
Seneca	752,045	48,284	31,434	136,082	9,102	7,401	48,924	3,172	937,051	60,558	42,007
Shelby	728,566	43,575	30,965	191,983	11,459	8,975	31,837	1,871	952,386	56,905	41,810
Stark	5,617,090	441,558	271,098	1,489,673	114,226	80,152	236,131	17,924	7,342,894	573,708	369,174
Summit	9,428,218	840,393	564,974	2,810,955	246,846	178,938	214,563	19,324	12,453,735	1,106,563	763,237
Trumbull	2,668,237	202,469	147,521	640,051	47,582	38,465	109,568	8,507	3,417,856	258,558	194,493
Tuscarawas	1,254,698	84,810	56,586	310,002	21,401	15,606	65,359	4,186	1,630,060	110,398	76,378
Union	987,064	77,081	55,034	250,813	19,641	15,681	52,115	3,991	1,289,992	100,713	74,706
Van Wert	400,751	26,762	18,032	52,211	3,579	3,237	18,698	1,231	471,661	31,572	22,500
Vinton	128,314	6,049	5,600	12,751	639	617	28,671	1,313	169,736	8,001	7,529
Warren	4,958,488	406,899	247,582	919,255	76,916	47,604	144,066	11,427	6,021,809	495,243	306,613
Washington	720,933	39,815	28,689	212,106	11,838	9,295	123,906	6,955	1,056,945	58,608	44,939
Wayne	1,717,991	131,079	83,137	396,482	32,913	23,238	55,890	4,237	2,170,363	168,229	110,612
Williams	525,771	37,399	23,264	132,944	9,475	6,278	18,917	1,311	677,632	48,184	30,852
Wood	2,073,295	174,095	111,321	679,699	57,944	39,537	69,227	5,508	2,822,221	237,547	156,366
Wyandot	324,832	17,212	10,843	55,820	2,840	1,982	12,359	638	393,011	20,690	13,463

(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.