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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 2009 (2010 Collection)**

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2009 (2010 collection) were \$14.8 billion on a total assessed value of \$247.0 billion, as reported on abstracts filed by the county auditors. This compares to \$21.7 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 2009, Cuyahoga County maintained the highest total values and taxes (levied and charged). Vinton County 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 2008 to 2009 at \$135.3 million (0.5 percent) while Cuyahoga County had the smallest dollar increase in total value, a loss of \$1.4 billion (-4.4%).

In terms of changes in taxes, Franklin County had the largest dollar increase in total taxes levied from tax year 2008 to 2009, at \$72.5 million (2.5 percent) and the largest dollar increase in total taxes charged at \$116.3 million (6.1 percent). Cuyahoga County had the largest dollar decrease in total taxes levied from tax year 2008 to 2009, at -\$133.3 million (-3.8 percent) while Lucas County had the largest dollar decrease in total taxes charged, at -\$19.3 million (-3.4 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 2009 (2010 COLLECTION)**

(figures in thousands)

**Real Property**

<u>Counties</u>	<u>Residential &amp; Agricultural</u>			<u>Public Utility, Commercial, Industrial &amp; Mineral</u>			<u>Public Utility Tangible Personal Property</u>		<u>All Real &amp; Public Utility Property</u>		
	<u>Taxable Value</u>	<u>Gross Taxes Levied</u>	<u>Net Taxes Charged (a)</u>	<u>Taxable Value</u>	<u>Gross Taxes Levied</u>	<u>Net Taxes Charged (a)</u>	<u>Taxable Value</u>	<u>Taxes Levied &amp; Charged</u>	<u>Taxable Value</u>	<u>Gross Taxes Levied</u>	<u>Net Taxes Charged</u>
Total	\$184,181,188	\$16,178,339	\$10,576,227	\$54,012,674	\$4,862,337	\$3,548,164	\$8,760,533	\$676,599	\$246,954,395	\$21,717,274	\$14,800,989
Adams	280,066	14,364	11,706	106,403	5,248	4,793	184,809	8,210	571,278	27,822	24,709
Allen	1,309,859	75,891	61,434	468,914	27,269	22,447	82,212	4,709	1,860,985	107,869	88,590
Ashland	790,468	57,978	35,407	143,724	11,074	7,509	55,000	3,837	989,191	72,889	46,753
Ashtabula	1,454,018	110,287	70,809	338,668	25,988	18,158	82,896	6,313	1,875,582	142,587	95,280
Athens	655,928	51,887	34,393	189,355	16,029	10,280	82,491	6,038	927,775	73,954	50,711
Auglaize	718,866	45,011	31,740	143,948	8,957	7,417	17,373	1,072	880,187	55,040	40,229
Belmont	733,443	46,221	30,901	221,122	13,787	10,313	72,220	4,387	1,026,785	64,396	45,601
Brown	618,912	31,868	24,713	65,254	3,351	2,768	31,866	1,682	716,032	36,901	29,163
Butler	5,719,181	440,490	303,538	1,844,475	143,663	103,101	229,634	16,881	7,793,289	601,034	423,519
Carroll	443,281	24,735	18,192	59,409	3,371	2,563	42,955	2,262	545,646	30,368	23,017
Champaign	605,484	39,725	27,322	95,878	7,106	5,357	23,296	1,564	724,658	48,395	34,243
Clark	1,779,216	129,045	91,532	506,560	37,157	27,758	68,445	5,081	2,354,222	171,282	124,370
Clermont	3,334,509	295,657	177,938	807,282	70,921	48,198	296,603	20,520	4,438,393	387,098	246,657
Clinton	630,394	33,268	26,542	182,842	9,599	8,223	30,120	1,566	843,355	44,433	36,331
Columbiana	1,303,381	74,540	55,286	230,898	13,766	10,677	79,002	4,490	1,613,281	92,796	70,452
Coshocton	450,416	26,757	18,758	130,425	7,991	5,691	106,373	5,411	687,214	40,159	29,859
Crawford	535,928	40,598	26,049	107,297	8,205	6,079	21,959	1,642	665,183	50,444	33,770
Cuyahoga	20,373,941	2,382,302	1,529,544	8,655,020	929,848	680,473	654,490	69,749	29,683,451	3,381,898	2,279,766
Darke	804,504	43,024	32,035	122,997	6,871	5,544	46,337	2,390	973,838	52,285	39,969
Defiance	548,907	34,012	25,130	117,344	7,402	5,789	47,451	2,989	713,703	44,403	33,908
Delaware	5,464,941	461,892	324,223	731,294	62,794	44,112	137,574	11,397	6,333,808	536,083	379,731
Erie	1,513,361	128,006	69,679	409,867	35,390	23,322	51,169	4,336	1,974,398	167,733	97,338
Fairfield	2,646,505	224,409	130,685	493,121	42,499	23,049	104,534	7,682	3,244,160	274,590	161,415
Fayette	446,642	26,196	20,653	105,214	6,422	5,070	29,997	1,688	581,852	34,306	27,411

**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	\$19,257,307	\$2,076,292	\$1,314,132	\$8,206,098	\$850,053	\$633,385	\$594,286	\$62,670	\$28,057,691	\$2,989,015	\$2,010,187
Fulton	696,777	51,894	35,705	172,266	12,616	9,364	35,523	2,607	904,566	67,118	47,676
Gallia	338,786	15,869	13,379	123,226	5,646	4,890	182,400	7,391	644,412	28,906	25,659
Geauga	2,682,150	272,821	150,204	322,600	32,670	19,809	64,209	6,273	3,068,958	311,764	176,287
Greene	3,049,208	250,959	181,625	730,394	60,163	45,332	84,452	6,810	3,864,054	317,932	233,767
Guernsey	427,650	25,690	20,252	110,600	6,808	5,743	46,669	2,837	584,919	35,335	28,832
Hamilton	14,255,761	1,394,113	847,493	5,190,581	492,713	357,231	650,513	62,555	20,096,854	1,949,382	1,267,280
Hancock	1,200,696	77,688	53,455	304,500	20,092	16,536	56,962	3,468	1,562,159	101,249	73,459
Hardin	380,302	21,930	16,040	60,301	3,399	2,593	21,588	1,223	462,191	26,552	19,857
Harrison	198,825	12,249	8,190	30,483	1,921	1,471	23,095	1,436	252,403	15,606	11,098
Henry	460,805	33,763	23,405	65,306	4,851	4,119	16,809	1,205	542,920	39,819	28,729
Highland	580,892	27,868	23,089	79,890	3,834	3,336	28,113	1,335	688,895	33,037	27,760
Hocking	457,105	27,855	20,919	48,189	2,934	2,306	50,178	3,062	555,472	33,851	26,286
Holmes	600,177	33,135	26,769	130,180	7,092	6,206	27,841	1,602	758,199	41,829	34,577
Huron	855,682	51,463	33,657	159,191	10,077	7,022	31,778	1,945	1,046,651	63,486	42,624
Jackson	338,355	15,379	13,796	88,551	4,212	3,889	45,117	1,940	472,023	21,532	19,626
Jefferson	702,045	41,623	27,887	195,923	11,644	9,385	256,977	13,629	1,154,945	66,895	50,902
Knox	991,774	65,399	47,543	129,936	8,021	6,623	37,862	2,459	1,159,572	75,879	56,625
Lake	4,573,578	425,207	256,419	1,399,826	127,402	83,357	361,650	30,380	6,335,054	582,988	370,156
Lawrence	638,372	23,753	21,954	90,812	3,576	3,358	64,633	2,343	793,817	29,673	27,655
Licking	2,963,176	203,840	152,961	606,603	40,592	31,953	123,625	7,962	3,693,404	252,394	192,876
Logan	822,200	52,411	35,949	180,078	11,616	8,617	30,634	1,919	1,032,911	65,946	46,486
Lorain	5,200,449	418,631	277,221	1,164,768	95,116	68,555	213,032	17,898	6,578,249	531,645	363,675
Lucas	5,739,765	578,857	369,480	2,106,034	208,851	155,894	215,568	20,461	8,061,368	808,169	545,835
Madison	695,035	46,536	34,778	125,415	8,456	6,833	28,804	1,939	849,254	56,930	43,550
Mahoning	3,042,073	247,141	166,802	935,944	78,134	57,977	148,028	11,836	4,126,045	337,111	236,615
Marion	768,221	49,745	33,893	194,565	12,591	9,492	62,421	4,097	1,025,207	66,432	47,482
Medina	3,959,828	366,174	197,138	735,730	68,906	38,775	89,069	8,006	4,784,627	443,086	243,919
Meigs	212,654	10,220	8,460	42,202	2,113	1,963	38,822	1,922	293,677	14,255	12,345
Mercer	706,165	41,005	33,761	89,227	5,125	4,587	19,939	1,156	815,331	47,286	39,504
Miami	1,717,686	117,661	74,782	386,512	26,051	18,545	53,868	3,728	2,158,066	147,440	97,054
Monroe	166,614	9,721	6,860	28,343	1,657	1,512	47,090	2,709	242,047	14,087	11,081
Montgomery	7,472,703	786,269	552,073	2,423,276	250,036	193,782	287,561	28,858	10,183,541	1,065,164	774,713
Morgan	179,615	9,706	6,653	27,357	1,521	1,204	63,665	3,608	270,637	14,835	11,464
Morrow	597,049	33,297	26,006	48,360	2,888	2,301	21,614	1,216	667,023	37,401	29,523
Muskingum	1,135,138	77,730	53,901	314,169	21,965	15,812	80,156	5,418	1,529,464	105,113	75,131
Noble	176,207	8,759	6,498	21,774	1,091	893	36,906	1,829	234,887	11,678	9,220
Ottawa	1,386,895	96,823	53,709	260,762	17,489	10,898	120,109	6,967	1,767,766	121,278	71,574
Paulding	249,353	15,512	12,648	31,218	2,081	1,802	26,101	1,531	306,672	19,124	15,982
Perry	430,965	27,461	19,159	46,750	2,998	2,399	46,257	2,916	523,972	33,376	24,474
Pickaway	855,506	50,595	38,484	146,093	8,924	7,358	58,197	3,355	1,059,795	62,874	49,196

**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	\$260,536	\$15,841	\$11,321	\$45,225	\$3,016	\$2,422	\$33,794	\$1,897	\$339,555	\$20,754	\$15,640
Portage	2,596,584	236,079	134,723	648,327	60,823	37,176	76,956	6,859	3,321,867	303,761	178,759
Preble	672,071	36,741	27,786	91,684	5,184	4,059	32,067	1,779	795,822	43,704	33,624
Putnam	556,311	28,187	22,776	64,361	3,183	2,791	23,938	1,221	644,610	32,591	26,789
Richland	1,609,678	125,619	81,197	378,358	30,183	24,584	83,805	6,694	2,071,841	162,496	112,474
Ross	876,034	52,530	37,232	201,816	13,011	9,720	54,042	3,273	1,131,892	68,814	50,224
Sandusky	926,731	55,903	38,816	193,972	10,952	8,582	43,606	2,548	1,164,308	69,403	49,945
Scioto	668,123	40,859	31,456	161,411	10,792	8,537	73,571	4,385	903,105	56,036	44,378
Seneca	753,278	48,149	31,304	137,120	9,050	7,483	47,435	3,057	937,833	60,255	41,844
Shelby	736,894	46,919	34,433	197,290	12,886	10,324	30,557	1,901	964,741	61,706	46,659
Stark	5,366,513	438,726	286,322	1,504,196	120,215	86,869	246,693	19,412	7,117,401	578,352	392,603
Summit	9,450,159	843,573	568,899	2,807,780	246,837	180,830	225,551	20,288	12,483,490	1,110,698	770,017
Trumbull	2,673,030	203,194	148,415	636,618	47,471	39,016	110,624	8,588	3,420,272	259,254	196,020
Tuscarawas	1,266,854	85,469	57,147	317,896	21,870	16,026	65,975	4,215	1,650,726	111,554	77,388
Union	975,054	77,125	56,093	256,492	20,180	16,340	51,952	3,978	1,283,499	101,282	76,412
Van Wert	402,395	27,229	18,445	52,723	3,662	3,318	19,322	1,291	474,440	32,182	23,054
Vinton	145,315	6,853	6,273	14,043	704	664	30,167	1,382	189,525	8,939	8,318
Warren	4,509,598	376,219	247,235	966,789	82,315	50,909	153,262	12,417	5,629,649	470,951	310,561
Washington	722,920	39,906	28,771	209,356	11,674	9,198	126,048	7,068	1,058,324	58,648	45,037
Wayne	1,727,372	130,836	83,161	394,722	32,634	23,201	59,533	4,474	2,181,627	167,945	110,837
Williams	549,792	38,778	24,489	135,299	9,612	6,419	18,589	1,275	703,680	49,666	32,183
Wood	2,084,512	174,676	113,187	709,845	60,500	41,803	69,271	5,512	2,863,628	240,688	160,502
Wyandot	325,742	17,724	11,409	56,007	2,948	2,094	12,851	682	394,601	21,355	14,185

(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.