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



Table PD-23
No. 45 (2000)
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**Gross Taxes Levied, Taxes Charged, and Value
of Property, by Class of Property and County,
Calendar Year 1999 (2000 Collection): Revised
April 2004**

Taxes charged on all real estate and public utility tangible property by all local governments in Ohio for calendar year 1999 (2000 collection) were \$9.1 billion on a total assessed value of \$170.3 billion, as reported on abstracts filed by the county auditors. This compares to \$13.2 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.

Cuyahoga County maintains the highest total values and taxes (levied and charged) while Vinton County had the lowest total values and taxes (levied and charged).

Franklin County had the largest dollar increase in total value from tax year 1998 to 1999 at \$2.3 billion (14.1 percent) while Columbiana County had the largest dollar decrease at \$28.2 million (2.4 percent). Similarly, Franklin County had the highest increase in total gross taxes levied at \$200.2 million (13.7 percent) and the highest increase in total taxes charged at \$66.4 million (6.3 percent).

Separate percentage tax reductions were applied to two classes of real property: the combined value of residential and agricultural property and 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 taxes. These percentage tax reductions do not apply to public utility tangible personal property taxes. For tax year 1999 this amounted to approximately \$4.1 billion in reduced taxes. 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 fully reimbursed to local governments from the State General Revenue Fund.

The figures were taken from abstracts filed 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 1999 (2000 COLLECTION
(REVISED APRIL 2004)

REAL PROPERTY

<u>Counties</u>	<u>Residential & Agricultural</u>			<u>Public Utility, Commercial, Industrial & Mineral</u>			<u>PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY</u>		<u>ALL REAL & PUBLIC UTILITY PROPERTY</u>		
	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Taxes Levied & Charged (in 000's)</u>	<u>Taxable Value (in 000's)</u>	<u>Gross Taxes Levied (in 000's)</u>	<u>Taxes Charged (a) (in 000's)</u>
Total	\$118,606,370	\$9,259,184	\$5,907,475	\$37,994,587	\$2,994,830	\$2,206,674	\$13,729,842	\$960,237	\$170,330,799	\$13,214,251	\$9,074,386
Adams	166,490	7,983	6,473	73,005	3,371	3,110	312,310	13,543	551,805	24,897	23,126
Allen	832,888	44,366	36,119	281,129	14,758	12,610	112,115	5,968	1,226,131	65,092	54,697
Ashland	511,649	33,704	20,211	82,043	5,377	4,045	72,480	4,577	666,172	43,658	28,834
Ashtabula	893,893	61,545	39,468	208,357	14,418	11,059	152,758	10,376	1,255,008	86,339	60,902
Athens	373,008	29,449	19,026	114,895	9,753	6,608	70,778	5,243	558,682	44,445	30,877
Auglaize	482,962	26,671	18,958	108,781	5,914	4,735	35,681	1,973	627,424	34,558	25,666
Belmont	427,117	25,904	19,389	155,993	9,231	7,370	116,409	6,782	699,519	41,918	33,542
Brown	319,950	15,733	12,631	37,028	1,850	1,569	48,134	2,381	405,112	19,964	16,581
Butler	3,629,215	237,439	157,197	1,135,502	74,174	51,779	356,797	21,506	5,121,514	333,119	230,482
Carroll	278,656	14,635	10,504	35,944	1,918	1,448	49,455	2,468	364,056	19,021	14,420
Champaign	396,878	23,422	15,988	55,741	3,569	2,486	37,152	2,232	489,771	29,223	20,705
Clark	1,250,260	82,425	58,579	311,193	20,677	16,457	118,358	7,840	1,679,812	110,942	82,876
Clermont	1,951,631	150,294	89,192	587,884	44,125	29,018	567,280	34,274	3,106,795	228,693	152,484
Clinton	421,881	22,018	17,316	112,450	5,958	5,024	46,987	2,406	581,317	30,383	24,747
Columbiana	859,063	50,513	36,654	188,963	11,232	8,456	103,137	6,088	1,151,162	67,834	51,199
Coshocton	280,815	15,207	10,533	86,414	4,656	3,522	189,411	8,650	556,640	28,513	22,705
Crawford	340,791	24,192	15,569	73,921	5,344	4,152	36,225	2,572	450,937	32,107	22,293
Cuyahoga	15,009,265	1,497,966	931,527	6,484,104	599,077	454,939	1,223,335	114,244	22,716,704	2,211,288	1,500,710
Darke	603,785	29,841	20,695	99,312	5,167	3,791	64,417	3,107	767,514	38,115	27,592
Defiance	390,102	22,443	15,708	71,539	4,168	3,401	66,002	3,870	527,643	30,482	22,979

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)
Delaware	\$2,294,618	\$159,926	\$107,898	\$414,507	\$29,032	\$20,323	\$122,079	\$8,303	\$2,831,204	\$197,261	\$136,524
Erie	942,568	76,118	45,769	257,358	20,829	15,287	94,743	7,542	1,294,670	104,489	68,598
Fairfield	1,484,420	109,042	60,699	283,705	21,665	12,098	105,672	7,320	1,873,797	138,027	80,117
Fayette	258,391	14,419	11,293	54,987	3,239	2,644	50,003	2,695	363,381	20,353	16,632
Franklin	11,719,459	1,068,032	666,481	5,970,053	516,102	378,762	898,746	79,469	18,588,258	1,663,603	1,124,712
Fulton	474,561	32,882	21,471	97,659	6,644	5,056	60,267	4,127	632,487	43,653	30,653
Gallia	212,583	8,284	6,694	87,819	3,378	2,794	270,934	9,295	571,335	20,956	18,782
Geauga	1,801,583	165,873	89,710	203,859	18,512	11,200	91,130	8,148	2,096,571	192,533	109,058
Greene	1,849,460	135,757	92,147	420,741	30,484	21,402	148,242	10,747	2,418,442	176,988	124,296
Guernsey	241,269	15,117	12,442	61,533	4,080	3,688	50,806	3,168	353,609	22,365	19,297
Hamilton	9,958,268	855,838	533,924	4,234,905	353,674	256,390	979,687	81,291	15,172,860	1,290,803	871,605
Hancock	812,741	45,181	30,460	229,685	13,063	10,553	69,748	3,706	1,112,175	61,950	44,720
Hardin	264,572	14,298	10,039	47,462	2,536	1,860	28,542	1,541	340,575	18,375	13,440
Harrison	122,225	7,216	5,021	27,031	1,622	1,273	32,073	1,897	181,330	10,735	8,191
Henry	326,976	21,375	14,887	42,556	2,811	2,561	34,512	2,249	404,044	26,434	19,696
Highland	307,274	13,754	11,044	48,361	2,098	1,695	30,778	1,389	386,413	17,241	14,128
Hocking	236,769	13,609	10,279	35,027	1,975	1,545	54,456	3,158	326,252	18,742	14,982
Holmes	368,311	20,269	16,155	76,252	4,256	3,648	30,901	1,778	475,465	26,303	21,581
Huron	499,390	30,109	19,734	118,737	7,421	5,342	48,965	2,937	667,092	40,467	28,014
Jackson	202,449	9,521	8,175	59,855	2,938	2,656	40,823	1,870	303,127	14,328	12,701
Jefferson	437,495	24,907	18,313	139,519	7,799	7,119	414,207	21,015	991,221	53,722	46,447
Knox	582,337	35,474	24,836	82,392	4,857	4,140	44,874	2,715	709,604	43,045	31,691
Lake	2,973,945	256,146	151,302	945,676	78,044	53,757	746,267	57,771	4,665,888	391,961	262,830
Lawrence	396,821	14,623	13,251	75,554	2,714	2,429	71,651	2,676	544,026	20,013	18,356
Licking	1,772,237	107,230	73,448	381,117	21,483	16,034	147,995	8,561	2,301,349	137,274	98,043
Logan	487,564	30,946	21,447	97,023	6,149	4,809	51,999	3,250	636,586	40,344	29,506
Lorain	2,956,081	223,579	142,895	714,244	54,304	40,528	341,785	26,041	4,012,110	303,924	209,464
Lucas	3,746,207	337,372	216,147	1,452,831	125,547	96,482	453,060	37,903	5,652,098	500,822	350,532
Madison	419,323	23,710	17,674	68,278	3,907	3,346	45,539	2,534	533,140	30,151	23,554
Mahoning	2,347,072	175,359	113,041	685,262	52,313	37,071	234,813	17,107	3,267,147	244,778	167,218
Marion	533,496	35,013	23,982	139,371	9,252	7,188	68,853	4,561	741,720	48,826	35,732
Medina	2,186,905	190,574	105,569	392,127	35,087	21,729	138,283	11,880	2,717,316	237,542	139,179
Meigs	126,518	5,793	4,977	43,678	2,081	1,886	45,458	2,186	215,653	10,060	9,049
Mercer	502,877	25,330	20,751	72,243	3,609	3,175	29,859	1,504	604,979	30,443	25,430
Miami	1,186,209	75,989	46,063	267,529	17,369	12,132	96,209	6,243	1,549,947	99,601	64,438
Monroe	105,504	5,076	3,386	32,943	1,570	1,351	46,972	2,223	185,419	8,869	6,960

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)
Montgomery	\$5,500,766	\$471,449	\$303,077	\$1,883,105	\$157,465	\$121,062	\$508,899	\$42,574	\$7,892,769	\$671,488	\$466,714
Morgan	102,198	5,023	3,667	26,034	1,275	985	89,062	4,312	217,294	10,609	8,963
Morrow	341,258	20,383	14,282	31,235	2,029	1,502	36,431	2,172	408,924	24,584	17,956
Muskingum	606,435	38,212	25,665	184,226	11,736	8,476	95,942	5,993	886,603	55,941	40,135
Noble	97,066	4,862	3,884	15,040	743	673	37,818	1,902	149,924	7,506	6,459
Ottawa	698,941	46,272	26,448	196,099	12,132	7,622	318,573	15,897	1,213,613	74,301	49,967
Paulding	183,663	10,138	7,803	23,068	1,362	1,087	25,938	1,364	232,669	12,865	10,254
Perry	233,400	14,018	9,896	34,808	2,143	1,692	46,239	2,746	314,447	18,908	14,333
Pickaway	530,652	29,711	21,304	104,057	5,909	4,570	83,775	4,649	718,484	40,269	30,523
Pike	163,605	9,455	6,689	34,763	2,173	1,483	41,320	2,241	239,688	13,869	10,413
Portage	1,504,129	129,182	73,356	356,944	31,162	20,198	131,969	11,176	1,993,042	171,519	104,730
Preble	461,160	23,733	17,515	66,572	3,486	2,590	47,062	2,449	574,793	29,669	22,553
Putnam	381,570	18,058	14,076	41,186	1,823	1,628	33,316	1,603	456,072	21,484	17,307
Richland	1,167,572	86,052	56,231	343,245	25,681	19,709	120,969	9,012	1,631,786	120,746	84,952
Ross	533,258	28,751	19,821	135,724	7,342	5,404	67,673	3,646	736,656	39,738	28,870
Sandusky	550,631	30,380	21,472	148,265	7,767	6,020	67,173	3,709	766,069	41,856	31,201
Scioto	418,415	23,898	17,978	116,492	6,814	5,190	82,537	4,674	617,444	35,386	27,842
Seneca	550,598	31,615	19,581	115,588	6,837	5,395	64,210	3,700	730,396	42,153	28,676
Shelby	512,623	27,230	19,169	122,204	6,708	5,102	54,862	2,846	689,689	36,784	27,117
Stark	3,456,653	251,803	161,990	1,029,617	73,689	52,691	343,184	24,388	4,829,454	349,880	239,070
Summit	6,724,200	532,462	334,118	1,919,105	148,028	106,726	419,150	33,040	9,062,455	713,530	473,884
Trumbull	1,999,694	136,200	94,030	538,416	35,289	27,192	203,410	13,870	2,741,520	185,359	135,091
Tuscarawas	833,770	51,982	34,091	244,400	15,397	11,191	94,290	5,780	1,172,460	73,159	51,062
Union	475,600	30,511	23,036	137,059	9,080	8,472	66,455	4,258	679,114	43,850	35,767
Van Wert	294,167	18,308	12,572	47,291	2,959	2,567	23,210	1,449	364,669	22,717	16,588
Vinton	76,511	3,244	3,037	11,208	491	468	23,017	955	110,736	4,689	4,460
Warren	2,051,862	144,989	86,298	452,642	31,585	19,999	182,177	12,754	2,686,681	189,327	119,051
Washington	488,848	25,683	18,627	146,489	7,756	6,088	135,132	6,897	770,470	40,336	31,612
Wayne	1,112,779	77,602	51,067	265,040	19,646	15,367	91,442	6,269	1,469,260	103,517	72,703
Williams	350,882	23,046	13,867	76,768	5,076	3,706	42,888	2,728	470,538	30,851	20,301
Wood	1,434,044	104,508	62,603	445,015	32,174	20,854	133,526	9,364	2,012,585	146,045	92,821
Wyandot	210,645	10,933	7,083	36,803	1,893	1,433	18,041	919	265,488	13,745	9,435

(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 fully reimbursed to local governments from the State General Revenue Fund.

Note: Figures may not add to totals due to rounding.

SOURCE: Abstracts filed by county auditors with The Ohio Department of Taxation.