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



Table PD-30
No. 71 (2003)
December 01, 2003

Assessed Value and Taxes Levied for Taxes Payable in Calendar Year 2001, by County (revised December 2003)

Table PD-30 shows total assessed value of, and taxes levied on, real, public utility personal, and tangible personal property for taxes payable in calendar year 2001. Taxes for real and public utility personal property were levied in tax year 2000, but payable in calendar year 2001. Special assessments were also levied in tax year 2000 and payable in calendar year 2001. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2001.

Total statewide taxes levied on these three categories of property were \$11.5 billion on a total assessed value of \$205.5 billion. Total real property taxes were \$8.7 billion, while public utility personal property and tangible personal property taxes totalled \$1.0 billion and \$1.8 billion, respectively. Special assessments totalled \$213.2 million.

The total value of real property was approximately \$167.9 billion compared to \$13.6 billion and \$24.0 billion for public utility personal and tangible personal property, respectively.

Real property taxes shown in the table are after application of "tax reduction factors" and are prior to subtracting the 10 percent property tax rollback for all real property, the 2.5 percent rollback for residential real property, and the homestead exemption deduction.

Among all Ohio counties, Cuyahoga County had the highest total property value (\$28.6 billion, of which real property accounted for \$24.7 billion). It also had the highest amount of total taxes levied (\$1.9 billion, of which real property accounted for \$1.6 billion).

Vinton County had the lowest value of real property (\$98.7 million), the lowest value of tangible personal property (\$13.7 million) and the lowest total property value (\$137.1 million). Wyandot County had the lowest value of public utility tangible personal property (\$18.0 million).

Similarly, Vinton County had the lowest taxes on real property (\$3.9 million), the lowest taxes on tangible personal property (\$0.6 million) and the lowest overall property taxes (\$5.5). Wyandot County had the lowest taxes on public utility tangible personal property (\$0.9 million).

Cuyahoga County led all Ohio counties in the amount of special assessments levied, with \$31.6 million. Two counties - Pike and Vinton - recorded no special assessment levies.

Data for this table were taken from abstracts filed by county auditors with the Ohio Department of Taxation.

**REAL ESTATE, PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY ASSESSED VALUE AND
 TAXES CHARGED/LEVIED INCLUDING SPECIAL ASSESSMENTS FOR TAXES PAYABLE IN CALENDAR YEAR 2002 (a),
 BY COUNTY (revised)**

<u>County</u>	<u>VALUE OF PROPERTY</u>				<u>TAXES CHARGED/LEVIED</u>				<u>Special Assessments (in 000's)</u>
	<u>Real Property (in 000's)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	<u>Real Property (in 000's) (b)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	
Total	\$167,857,657	\$13,635,710	\$24,046,239	\$205,539,606	\$8,697,809	\$967,675	\$1,802,488	\$11,467,972	\$213,170
Adams	244,631	281,573	23,255	549,459	9,829	12,214	1,144	23,187	15
Allen	1,191,051	118,770	405,008	1,714,829	52,009	6,397	21,451	79,856	3,123
Ashland	608,732	64,050	103,527	776,309	25,115	4,075	6,769	35,959	34
Ashtabula	1,130,431	153,092	202,268	1,485,791	56,717	11,078	14,598	82,393	2,312
Athens	502,227	72,284	34,801	609,311	27,330	5,445	2,796	35,571	305
Auglaize	603,125	37,014	144,448	784,587	24,856	2,045	8,393	35,294	708
Belmont	704,405	118,484	95,903	918,792	29,353	6,847	5,632	41,833	24
Brown	428,474	48,347	24,204	501,025	16,267	2,363	1,180	19,811	420
Butler	4,990,029	360,026	736,233	6,086,287	228,126	22,528	46,700	297,355	6,017
Carroll	323,769	50,961	32,526	407,256	12,230	2,537	1,801	16,568	26
Champaign	463,512	35,395	78,652	577,560	19,907	2,199	5,053	27,159	75
Clark	1,588,844	115,697	241,845	1,946,386	81,887	8,077	16,584	106,548	483
Clermont	2,636,426	540,820	184,918	3,362,163	124,885	33,270	14,321	172,476	1,420
Clinton	551,501	43,875	123,201	718,577	23,608	2,280	6,689	32,578	250
Columbiana	1,065,220	88,449	133,612	1,287,281	46,841	5,212	8,177	60,230	227
Coshocton	401,115	191,123	79,353	671,591	16,143	8,775	4,278	29,196	39
Crawford	495,249	35,533	103,890	634,671	21,448	2,489	7,259	31,195	103
Cuyahoga	24,341,911	1,218,900	2,884,054	28,444,865	1,517,001	116,372	259,758	1,893,131	31,581
Darke	715,759	63,276	96,899	875,934	25,753	3,112	5,064	33,929	230
Defiance	472,657	67,910	90,617	631,184	20,087	4,016	5,384	29,488	563
Delaware	3,018,121	126,811	235,509	3,380,441	143,562	8,585	16,165	168,311	793
Erie	1,361,700	95,629	207,239	1,664,568	64,914	7,627	16,807	89,348	1,522
Fairfield	1,829,850	105,431	136,717	2,071,997	78,636	7,358	10,214	96,207	449
Fayette	385,904	46,298	55,250	487,451	16,017	2,492	3,160	21,669	371

<u>County</u>	<u>VALUE OF PROPERTY</u>				<u>TAXES CHARGED/LEVIED</u>				<u>Special Assessments (in 000's)</u>
	<u>Real Property (in 000's)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	<u>Real Property (in 000's) (b)</u>	<u>Public Utility Personal Property (in 000's)</u>	<u>Tangible Personal Property (in 000's)</u>	<u>Total (in 000's)</u>	
Franklin	\$18,205,010	\$940,870	\$2,477,169	\$21,623,049	\$1,088,667	\$83,734	\$217,746	\$1,390,147	\$17,664
Fulton	581,595	61,176	123,921	766,692	27,414	4,195	8,403	40,011	1,220
Gallia	304,175	270,723	38,736	613,634	9,620	9,158	1,564	20,341	7
Geauga	2,069,830	89,309	146,095	2,305,233	106,729	8,109	13,201	128,040	1,491
Greene	2,335,867	141,949	174,345	2,652,161	119,112	10,408	12,634	142,154	1,960
Guernsey	349,380	52,501	85,607	487,488	17,954	3,267	5,163	26,384	134
Hamilton	14,308,354	976,956	2,023,690	17,309,000	830,410	83,295	167,131	1,080,837	28,455
Hancock	1,068,451	73,176	284,401	1,426,028	42,756	3,922	15,806	62,483	780
Hardin	318,229	29,292	57,823	405,344	12,409	1,599	3,023	17,030	683
Harrison	150,067	32,044	20,013	202,125	5,944	1,876	1,174	8,993	31
Henry	376,278	37,995	88,396	502,668	18,014	2,480	5,888	26,382	802
Highland	440,905	29,645	51,344	521,893	16,438	1,393	2,391	20,222	566
Hocking	280,860	51,059	29,598	361,517	12,240	2,949	1,661	16,850	26
Holmes	459,598	31,050	84,857	575,506	20,858	1,785	4,623	27,266	0
Huron	747,860	46,790	139,808	934,458	28,957	2,781	8,474	40,211	260
Jackson	272,926	41,809	56,024	370,758	11,354	1,911	2,712	15,977	5
Jefferson	707,317	413,280	110,083	1,230,681	28,444	20,815	6,236	55,495	291
Knox	693,234	46,059	91,899	831,192	32,148	2,861	5,525	40,535	861
Lake	4,405,251	655,943	580,941	5,642,135	218,501	50,842	48,027	317,370	6,262
Lawrence	477,539	73,884	49,699	601,122	15,862	2,759	1,811	20,432	227
Licking	2,233,878	155,635	260,663	2,650,175	98,022	9,157	15,119	122,298	1,645
Logan	600,342	51,101	137,643	789,086	27,758	3,250	8,626	39,634	626
Lorain	4,334,622	355,035	565,463	5,255,120	203,593	27,084	42,590	273,268	2,524
Lucas	6,389,731	451,910	942,264	7,783,905	349,123	39,040	82,450	470,613	28,083
Madison	502,043	43,366	64,481	609,890	21,602	2,388	3,601	27,590	466
Mahoning	3,100,194	229,734	339,863	3,669,790	156,770	17,112	26,096	199,978	1,624
Marion	691,224	71,226	134,068	896,517	33,160	4,819	9,041	47,020	651
Medina	2,680,499	135,207	283,894	3,099,599	138,269	11,735	24,945	174,949	2,053
Meigs	172,787	47,265	34,826	254,878	7,036	2,298	1,649	10,983	18
Mercer	586,786	30,565	58,172	675,523	24,050	1,512	2,884	28,445	383
Miami	1,476,047	91,699	303,268	1,871,014	62,261	6,015	19,921	88,196	888
Monroe	139,747	46,889	71,876	258,513	4,898	2,280	3,485	10,663	9
Montgomery	7,471,891	513,368	1,170,373	9,155,631	447,960	43,558	98,601	590,118	20,351
Morgan	146,449	92,392	24,494	263,335	5,164	4,830	1,199	11,193	1
Morrow	387,132	35,756	18,356	441,245	16,395	2,128	1,189	19,711	149
Muskingum	1,008,289	99,203	139,878	1,247,370	40,343	6,162	8,789	55,293	375

County	VALUE OF PROPERTY				TAXES CHARGED/LEVIED				Special Assessments (in 000's)
	Real Property (in 000's)	Public Utility Personal Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	Real Property (in 000's) (b)	Public Utility Personal Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	
Noble	\$114,857	\$38,817	\$14,239	\$167,913	\$4,449	\$1,861	\$678	\$6,988	\$5
Ottawa	1,041,904	328,255	133,202	1,503,360	37,456	17,407	8,073	62,936	2,538
Paulding	210,345	26,874	28,451	265,670	9,724	1,490	1,663	12,877	443
Perry	273,475	48,168	21,639	343,281	12,213	2,944	1,319	16,476	174
Pickaway	647,158	83,352	113,836	844,346	26,418	4,624	6,413	37,454	317
Pike	198,738	40,894	122,222	361,854	8,835	2,281	6,503	17,619	0
Portage	2,230,047	117,478	244,440	2,591,965	104,672	10,156	21,234	136,062	1,370
Preble	539,291	45,678	74,322	659,291	20,371	2,355	3,893	26,619	424
Putnam	433,812	35,403	65,774	534,989	16,342	1,704	2,882	20,928	351
Richland	1,519,985	121,726	307,917	1,949,629	76,253	9,048	22,884	108,185	1,770
Ross	693,946	69,858	168,395	932,198	26,421	3,785	9,066	39,272	218
Sandusky	788,934	67,235	155,788	1,011,957	30,224	3,730	8,267	42,220	292
Scioto	541,634	83,949	76,805	702,388	23,486	4,724	4,267	32,477	302
Seneca	675,774	64,156	121,022	860,952	26,084	3,767	7,350	37,201	358
Shelby	650,432	54,057	261,188	965,677	26,702	2,908	14,167	43,777	829
Stark	5,236,704	339,874	854,644	6,431,222	235,171	24,076	59,983	319,230	1,186
Summit	8,842,250	411,626	1,193,800	10,447,676	467,905	32,918	92,678	593,500	18,479
Trumbull	2,577,092	206,755	488,641	3,272,487	123,956	14,109	32,510	170,574	1,422
Tuscarawas	1,096,244	95,620	209,536	1,401,400	45,886	5,841	13,033	64,759	113
Union	651,449	67,930	194,446	913,825	33,340	4,348	12,668	50,357	178
Van Wert	347,759	23,895	52,569	424,223	15,713	1,512	3,359	20,583	804
Vinton	98,721	24,645	13,687	137,053	3,899	1,018	565	5,482	0
Warren	3,173,110	187,828	411,296	3,772,234	126,155	13,122	29,491	168,768	3,750
Washington	642,827	137,639	233,451	1,013,917	25,986	7,123	12,095	45,204	69
Wayne	1,404,922	97,066	267,321	1,769,309	68,110	6,701	19,965	94,776	326
Williams	513,015	42,868	121,965	677,849	19,538	2,727	8,028	30,293	560
Wood	1,927,919	130,427	320,639	2,378,986	90,789	9,571	23,720	124,079	4,168
Wyandot	256,287	18,026	57,047	331,360	8,955	926	2,985	12,867	65

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2000 tax year, collected in 2001; Tangible Personal Property data are based upon the 2001 tax year, collected in the same year.

(b) Represents net 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 exemptions deduction have not been subtracted from this figure because they are fully reimbursed to local governments from the State General Revenue Fund.

SOURCE: Abstracts filed by county auditors with the Ohio Department of Taxation, Tax Equalization Division.