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



Table PD-30
No. 78 (2004)
December 06, 2004

Assessed Value and Taxes Levied for Taxes Payable in Calendar Year 2003, by County

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 2003. Taxes for real and public utility personal property were levied in tax year 2002, but payable in calendar year 2003. Special assessments were also levied in tax year 2002 and payable in calendar year 2003. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2003.

Total statewide taxes levied on these three categories of property were \$12.2 billion on a total assessed value of \$218.3 billion. Total real property taxes were \$9.8 billion, while public utility personal property and tangible personal property taxes totaled \$0.7 billion and \$1.6 billion, respectively. Special assessments totaled \$248.4 million.

The total value of real property was \$186.8 billion compared to \$10.1 billion and \$21.5 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 (\$28.0 billion, of which real property accounted for \$24.7 billion). It also had the highest amount of total taxes levied (\$2.0 billion, of which real property accounted for \$1.6 billion).

Vinton County had the lowest value of real property (\$103.3 million), tangible personal property (\$14.1 million) and the lowest total property value (\$141.2 million); Wyandot County had the lowest public utility personal property value (\$14.8 million).

The following counties produced the lowest taxes: Vinton County had \$4.1 million in real property taxes, \$0.6 million in tangible personal property taxes and \$5.7 million in total taxes; Wyandot County had \$0.7 million in public utility personal property taxes.

Cuyahoga County led all Ohio counties in the amount of special assessments levied, with \$36.0 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 2003 (a),
 BY COUNTY**

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)	
Total	\$186,756,855	\$10,069,184	\$21,451,814	\$218,277,853	\$9,807,854	\$746,059	\$1,637,418	\$12,191,331	\$248,414
Adams	306,231	142,614	20,681	469,526	12,084	6,180	1,022	19,286	17
Allen	1,237,060	86,001	367,450	1,690,511	55,204	4,661	19,731	79,597	3,069
Ashland	731,016	63,869	88,663	883,548	28,281	4,109	5,864	38,254	37
Ashtabula	1,381,235	116,678	193,447	1,691,360	69,143	8,801	14,533	92,477	2,093
Athens	619,133	70,360	33,111	722,604	32,552	5,259	2,750	40,561	305
Auglaize	657,182	28,877	130,840	816,899	26,207	1,565	7,548	35,321	733
Belmont	716,798	70,773	99,807	887,378	30,712	4,171	5,935	40,818	24
Brown	456,303	26,704	20,081	503,089	17,239	1,317	957	19,512	451
Butler	6,043,237	257,812	708,698	7,009,747	280,038	16,844	45,576	342,458	12,230
Carroll	385,596	38,651	31,363	455,610	14,438	1,972	1,797	18,207	24
Champaign	548,034	31,240	78,950	658,224	22,923	1,959	5,156	30,037	73
Clark	1,820,258	83,281	198,618	2,102,158	89,100	5,804	13,638	108,542	322
Clermont	3,136,914	276,540	180,684	3,594,137	148,439	17,757	14,375	180,571	2,051
Clinton	611,614	37,454	114,247	763,315	26,979	1,986	6,197	35,162	307
Columbiana	1,201,380	78,298	119,182	1,398,860	51,683	4,574	7,168	63,425	226
Coshocton	416,691	93,102	73,140	582,932	16,808	4,484	3,985	25,278	44
Crawford	507,831	29,272	98,622	635,725	22,959	2,082	7,106	32,147	125
Cuyahoga	24,739,780	943,936	2,365,758	28,049,474	1,648,717	93,995	220,437	1,963,150	35,963
Darke	758,594	54,165	81,253	894,012	28,445	2,665	4,242	35,352	320
Defiance	521,068	56,916	92,448	670,432	22,846	3,405	5,559	31,810	805
Delaware	3,854,030	133,679	231,661	4,219,370	177,774	9,099	15,973	202,846	8,840
Erie	1,415,153	75,108	182,317	1,672,578	67,595	5,970	14,757	88,322	1,657
Fairfield	2,255,291	86,086	135,548	2,476,925	93,757	6,023	10,212	109,992	1,051
Fayette	401,513	38,785	56,851	497,149	17,531	2,115	3,220	22,866	826
Franklin	21,248,902	801,985	2,219,202	24,270,090	1,218,927	73,283	197,197	1,489,407	26,672
Fulton	680,253	43,489	120,122	843,863	32,595	3,073	8,359	44,027	1,013
Gallia	335,976	136,099	41,023	513,098	10,513	4,597	1,622	16,732	134
Geauga	2,379,966	72,690	151,756	2,604,412	121,583	6,711	13,917	142,210	1,629

County	VALUE OF PROPERTY				TAXES CHARGED/LEVIED				Special Assessments (in 000's)
	Real Property (in 000's)	Public Utility Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	Real Property (in 000's) (b)	Public Utility Property (in 000's)	Tangible Personal Property (in 000's)	Total (in 000's)	
Greene	\$2,783,679	\$111,500	\$166,192	\$3,061,371	\$137,411	\$8,086	\$12,080	\$157,578	\$1,861
Guernsey	362,724	40,968	90,466	494,158	18,260	2,441	5,289	25,990	150
Hamilton	16,088,698	752,760	1,712,460	18,553,918	922,379	66,051	144,479	1,132,909	35,479
Hancock	1,168,162	58,015	238,348	1,464,525	46,365	3,135	13,428	62,929	939
Hardin	342,369	24,225	51,312	417,907	13,179	1,285	2,612	17,076	913
Harrison	169,132	19,660	18,090	206,882	6,860	1,172	1,099	9,131	31
Henry	406,229	30,189	77,932	514,350	20,390	2,026	5,314	27,730	631
Highland	461,777	27,705	67,541	557,023	17,626	1,296	3,276	22,198	543
Hocking	347,564	49,377	27,565	424,506	16,231	3,038	1,677	20,946	32
Holmes	527,158	26,315	83,932	637,405	23,470	1,488	4,442	29,400	8
Huron	770,423	42,563	131,221	944,207	30,414	2,501	7,939	40,854	276
Jackson	307,011	38,421	54,384	399,816	12,971	1,706	2,565	17,241	5
Jefferson	716,135	207,384	118,802	1,042,320	29,437	10,764	6,920	47,121	217
Knox	810,136	38,990	98,706	947,832	37,353	2,462	5,926	45,740	528
Lake	4,588,283	415,530	489,705	5,493,518	231,646	33,206	40,892	305,743	6,103
Lawrence	532,182	56,210	42,994	631,386	17,181	2,039	1,503	20,723	60
Licking	2,695,988	132,956	240,408	3,069,352	116,748	7,801	14,051	138,600	1,744
Logan	724,864	40,391	134,612	899,867	31,039	2,501	8,217	41,757	708
Lorain	4,615,396	310,618	493,410	5,419,425	232,313	24,888	38,624	295,824	2,691
Lucas	6,581,218	328,588	837,874	7,747,679	399,650	29,724	75,320	504,694	24,846
Madison	581,465	41,950	67,208	690,623	26,572	2,514	4,030	33,115	608
Mahoning	3,207,540	186,690	324,779	3,719,009	172,250	14,159	25,061	211,470	1,632
Marion	805,461	61,024	131,543	998,028	36,825	4,064	8,790	49,678	963
Medina	3,367,373	110,728	266,260	3,744,361	159,066	9,537	23,160	191,764	2,190
Meigs	198,680	36,816	18,313	253,809	7,955	1,754	850	10,559	1
Mercer	608,922	26,462	62,093	697,477	26,621	1,392	3,211	31,224	398
Miami	1,635,372	65,847	293,447	1,994,667	67,754	4,330	19,426	91,510	941
Monroe	152,660	40,197	53,531	246,388	5,296	1,985	2,624	9,905	19
Montgomery	8,550,482	383,051	959,865	9,893,398	508,741	34,294	84,475	627,510	19,853
Morgan	151,152	51,047	20,409	222,608	5,458	2,671	1,011	9,140	3
Morrow	443,206	33,909	21,132	498,247	18,454	1,865	1,314	21,633	155
Muskingum	1,048,961	78,087	133,074	1,260,122	45,648	5,075	8,870	59,593	582
Noble	136,199	32,256	16,679	185,135	4,919	1,557	798	7,273	5
Ottawa	1,081,822	152,731	80,837	1,315,391	39,650	8,455	5,383	53,488	2,593
Paulding	232,722	22,345	24,598	279,665	11,002	1,244	1,442	13,687	446
Perry	319,592	35,492	23,344	378,429	14,407	2,174	1,420	18,002	62
Pickaway	715,420	65,248	106,725	887,394	29,124	3,450	6,021	38,594	160
Pike	220,701	32,557	44,669	297,927	9,517	1,817	2,767	14,101	0
Portage	2,400,292	108,030	240,285	2,748,607	118,302	9,457	20,828	148,586	1,548
Preble	603,906	39,905	73,311	717,122	24,666	2,119	4,049	30,834	1,364

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)	
Putnam	\$462,141	\$28,368	\$62,930	\$553,439	\$18,680	\$1,425	\$3,149	\$23,254	\$387
Richland	1,671,184	99,865	293,330	2,064,379	81,296	7,405	21,675	110,376	1,707
Ross	800,125	68,834	169,995	1,038,955	29,934	3,693	9,113	42,740	233
Sandusky	817,771	49,586	158,183	1,025,540	33,469	2,802	8,470	44,742	358
Scioto	628,735	71,285	73,384	773,404	27,607	4,094	4,131	35,832	381
Seneca	723,458	59,552	97,560	880,571	29,128	3,510	6,275	38,914	402
Shelby	730,020	43,422	261,219	1,034,662	31,905	2,468	14,997	49,371	854
Stark	5,407,219	265,769	733,462	6,406,450	259,459	19,223	52,173	330,855	1,783
Summit	10,396,814	288,765	1,055,967	11,741,545	551,161	24,300	86,153	661,614	17,096
Trumbull	2,822,532	150,858	397,432	3,370,822	135,767	10,549	26,907	173,223	1,383
Tuscarawas	1,232,429	69,775	192,455	1,494,658	50,354	4,254	12,019	66,628	145
Union	812,771	51,063	198,984	1,062,819	41,521	3,403	13,427	58,351	212
Van Wert	367,799	18,905	48,837	435,541	17,473	1,242	3,295	22,010	904
Vinton	103,346	23,797	14,092	141,234	4,129	981	588	5,699	0
Warren	3,633,907	149,176	414,120	4,197,203	173,532	11,106	32,416	217,055	4,057
Washington	734,219	84,428	208,616	1,027,263	29,613	4,492	10,953	45,058	105
Wayne	1,641,974	72,733	242,211	1,956,918	76,194	5,039	18,149	99,383	633
Williams	533,223	28,494	102,823	664,540	23,012	1,906	7,246	32,165	1,071
Wood	2,102,498	98,555	288,569	2,489,622	105,409	7,445	23,005	135,859	4,298
Wyandot	306,592	14,752	64,066	385,411	9,983	738	3,260	13,981	71

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2002 tax year, collected in 2003; Tangible Personal Property data are based upon the 2003 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.