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



Table PD-30  
No. 66 (2005)  
October 20, 2005

### Assessed Value and Taxes Levied for Taxes Payable in Calendar Year 2004, 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 2004. Taxes for real and public utility personal property were levied in tax year 2003, but payable in calendar year 2004. Special assessments were also levied in tax year 2003 and payable in calendar year 2004. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2004.

Total statewide taxes levied on these three categories of property were \$12.9 billion on a total assessed value of \$227.8 billion. Total real property taxes were \$10.5 billion, while public utility personal property and tangible personal property taxes totaled \$0.8 billion and \$1.7 billion, respectively. Special assessments totaled \$263.8 million.

The total value of real property was \$196.6 billion compared to \$10.0 billion and \$21.3 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 of \$30.1 billion, of which real property accounted for \$26.8 billion. It also had the highest amount of total taxes levied of \$2.1 billion, of which real property accounted for \$1.8 billion.

Vinton County had the lowest value of real property (\$118.6 million) and the lowest total property value (\$157.5 million); Morgan County had the lowest value of tangible personal property (\$10.5 million); and, Wyandot County had the lowest public utility personal property value (\$15.0 million).

The following counties produced the lowest taxes: Vinton County had \$4.8 million in real property taxes and \$6.5 million in total taxes; Morgan County had \$0.5 million in tangible personal property taxes; and, Wyandot County had \$0.8 million in public utility personal property taxes.

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$48.4 million. Four counties - Gallia, Pike, Preble 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 2004 (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	\$196,583,301	\$9,978,013	\$21,264,429	\$227,825,744	\$10,473,582	\$751,787	\$1,651,707	\$12,877,076	\$263,786
Adams	297,635	141,773	21,092	460,500	11,738	6,152	1,039	18,929	15
Allen	1,456,865	85,638	348,819	1,891,322	61,918	4,622	18,672	85,213	3,027
Ashland	742,203	65,317	82,742	890,262	29,267	4,185	5,459	38,911	38
Ashtabula	1,398,415	107,296	194,744	1,700,455	72,060	8,184	14,875	95,119	2,183
Athens	629,694	74,753	34,140	738,587	33,170	5,556	2,838	41,564	322
Auglaize	669,053	27,449	131,635	828,137	28,538	1,561	8,138	38,237	709
Belmont	776,708	70,944	101,326	948,977	32,334	4,178	5,989	42,501	215
Brown	516,623	26,690	19,952	563,266	19,315	1,327	976	21,619	437
Butler	6,175,496	246,408	725,429	7,147,332	302,495	16,399	47,916	366,810	7,828
Carroll	391,742	38,920	28,895	459,556	15,233	1,987	1,637	18,857	17
Champaign	558,178	31,472	76,620	666,269	23,575	1,994	5,026	30,596	75
Clark	1,868,776	89,792	198,361	2,156,929	95,743	6,305	13,608	115,656	371
Clermont	3,239,816	276,979	187,677	3,704,472	161,581	18,240	15,281	195,102	2,730
Clinton	639,966	33,795	108,948	782,708	33,806	1,780	5,926	41,512	292
Columbiana	1,240,576	77,997	118,368	1,436,941	52,855	4,507	7,028	64,390	208
Coshocton	472,737	97,066	69,525	639,328	19,356	4,950	3,980	28,285	35
Crawford	562,870	28,490	96,865	688,226	26,657	2,122	7,360	36,139	161
Cuyahoga	26,789,443	965,084	2,301,118	30,055,646	1,790,559	99,253	221,785	2,111,598	35,511
Darke	769,832	54,972	81,936	906,740	29,045	2,709	4,286	36,041	293
Defiance	527,614	57,365	88,732	673,711	23,213	3,447	5,337	31,997	762
Delaware	4,180,572	134,171	230,227	4,544,969	194,842	9,207	15,837	219,886	7,998
Erie	1,666,090	72,819	201,660	1,940,570	75,311	5,862	16,743	97,916	1,581
Fairfield	2,335,579	99,644	132,636	2,567,860	103,395	7,037	10,038	120,471	822
Fayette	420,211	30,187	60,721	511,119	17,666	1,579	3,357	22,602	851
Franklin	21,761,516	788,157	2,144,872	24,694,545	1,256,352	71,927	191,109	1,519,389	29,201
Fulton	702,152	43,923	120,724	866,799	34,353	3,105	8,469	45,928	974
Gallia	357,185	142,398	45,178	544,760	11,488	4,812	1,787	18,087	0
Geauga	2,455,802	73,342	146,720	2,675,864	129,419	6,890	13,323	149,633	1,670

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)	
Greene	\$2,850,542	\$107,535	\$165,191	\$3,123,269	\$150,125	\$8,054	\$12,376	\$170,556	\$1,934
Guernsey	437,749	40,819	83,598	562,166	20,918	2,424	4,780	28,122	169
Hamilton	16,186,678	750,564	1,750,930	18,688,172	957,289	67,541	151,155	1,175,985	48,391
Hancock	1,207,690	56,704	249,127	1,513,521	47,684	3,061	13,889	64,634	911
Hardin	347,894	24,401	46,778	419,073	15,166	1,417	2,615	19,199	956
Harrison	171,553	19,084	18,564	209,200	6,972	1,136	1,131	9,238	26
Henry	416,298	29,030	87,739	533,066	20,919	1,964	5,986	28,868	611
Highland	509,209	28,117	54,682	592,007	19,393	1,308	2,614	23,315	545
Hocking	358,451	50,556	31,680	440,688	16,830	3,112	1,928	21,870	27
Holmes	550,358	26,918	89,628	666,904	24,469	1,517	4,718	30,705	16
Huron	849,407	37,943	132,839	1,020,189	33,150	2,224	7,985	43,359	301
Jackson	310,993	40,345	54,962	406,300	13,322	1,795	2,620	17,737	15
Jefferson	774,472	207,241	123,008	1,104,721	30,820	10,741	7,175	48,736	379
Knox	832,684	39,155	98,543	970,381	38,824	2,465	5,893	47,182	1,039
Lake	5,376,870	384,523	477,212	6,238,604	261,263	31,154	40,471	332,888	8,129
Lawrence	547,821	56,593	46,705	651,119	17,446	2,032	1,634	21,112	61
Licking	2,795,221	132,922	229,187	3,157,331	124,953	7,924	13,866	146,742	1,782
Logan	742,343	39,364	147,935	929,643	32,160	2,440	9,164	43,764	686
Lorain	5,159,341	306,597	478,748	5,944,685	252,179	24,541	37,284	314,003	2,915
Lucas	7,438,875	295,117	818,804	8,552,797	434,997	27,282	75,671	537,951	24,492
Madison	601,750	36,065	64,332	702,147	28,994	2,265	4,107	35,366	625
Mahoning	3,267,371	187,676	320,246	3,775,294	183,423	14,579	25,424	223,426	1,872
Marion	816,833	60,473	133,973	1,011,278	37,364	4,026	8,920	50,311	1,000
Medina	3,505,512	112,222	270,016	3,887,750	172,020	9,890	23,983	205,892	2,238
Meigs	202,902	37,280	13,334	253,515	8,527	1,850	649	11,027	19
Mercer	619,439	24,264	63,339	707,042	26,704	1,257	3,199	31,161	492
Miami	1,668,235	64,630	274,246	2,007,111	73,551	4,446	18,727	96,724	1,017
Monroe	155,720	42,459	23,921	222,099	5,395	2,097	1,175	8,668	13
Montgomery	8,646,159	376,946	957,606	9,980,711	545,917	34,247	85,669	665,834	22,378
Morgan	165,845	49,784	10,520	226,149	5,955	2,610	530	9,094	10
Morrow	463,565	31,961	22,482	518,007	19,169	1,748	1,400	22,318	160
Muskingum	1,136,991	76,495	132,771	1,346,256	49,326	5,040	8,852	63,218	294
Noble	138,502	32,365	14,679	185,546	4,975	1,555	702	7,232	10
Ottawa	1,254,712	106,377	75,248	1,436,336	48,032	6,345	5,317	59,694	2,582
Paulding	235,619	23,531	23,467	282,618	11,257	1,326	1,362	13,946	471
Perry	327,112	38,044	23,791	388,947	14,777	2,334	1,447	18,558	62
Pickaway	742,792	59,383	96,379	898,555	31,273	3,216	5,448	39,937	167
Pike	223,465	34,103	49,900	307,467	9,630	1,902	2,969	14,502	0
Portage	2,706,808	103,452	252,826	3,063,086	128,318	9,091	22,071	159,480	1,400
Preble	612,731	38,241	75,320	726,292	24,604	2,006	4,089	30,699	0
Putnam	474,282	28,005	60,290	562,576	19,460	1,435	3,137	24,032	352
Richland	1,700,226	103,529	291,909	2,095,664	88,509	8,026	22,607	119,142	1,544
Ross	816,273	66,624	133,078	1,015,975	31,198	3,592	7,165	41,955	246
Sandusky	913,681	48,751	158,860	1,121,292	36,126	2,745	8,532	47,403	341

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	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)	
Scioto	\$638,857	\$72,950	\$72,068	\$783,875	\$28,735	\$4,232	\$4,135	\$37,102	\$191
Seneca	730,348	60,386	94,197	884,930	29,547	3,572	5,987	39,106	471
Shelby	751,379	42,675	275,649	1,069,702	33,269	2,441	15,947	51,657	838
Stark	6,051,857	267,214	700,034	7,019,105	286,946	19,860	51,092	357,897	1,667
Summit	10,494,847	325,554	1,057,764	11,878,165	562,054	27,374	86,283	675,711	18,255
Trumbull	2,854,501	154,986	396,191	3,405,678	143,741	11,116	27,921	182,778	1,239
Tuscarawas	1,257,326	68,980	194,661	1,520,967	53,585	4,237	12,595	70,417	139
Union	846,215	52,014	236,356	1,134,585	45,697	3,647	17,335	66,679	239
Van Wert	370,181	20,882	48,816	439,879	17,562	1,366	3,278	22,207	839
Vinton	118,557	25,635	13,333	157,525	4,844	1,109	582	6,535	0
Warren	4,138,795	150,539	418,113	4,707,447	199,555	11,494	33,549	244,599	4,282
Washington	756,959	86,779	219,723	1,063,462	31,581	4,637	11,517	47,735	272
Wayne	1,679,081	69,047	241,534	1,989,662	81,231	4,890	18,718	104,839	444
Williams	550,510	27,616	106,101	684,227	23,516	1,823	7,337	32,676	712
Wood	2,166,762	98,742	295,137	2,560,640	112,624	7,587	23,773	143,984	5,145
Wyandot	312,804	14,987	66,700	394,490	10,426	766	3,394	14,587	50

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2003 tax year, collected in 2004; Tangible Personal Property data are based upon the tax year 2004 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.