

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



Table PD-30  
No. 69 (2006)  
September 15, 2006

### Assessed Value and Taxes Levied for Taxes Payable in Calendar Year 2005, 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 2005. Taxes for real and public utility personal property were levied in tax year 2004, but payable in calendar year 2005. Special assessments were also levied in tax year 2004 and payable in calendar year 2005. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2005. (The tangible personal property tax is being phased out between 2006 and 2009 as part of the tax changes contained in Amended Substitute House Bill 66, the two-year state budget bill for Fiscal Years 2006-2007.)

Total statewide taxes levied on these three categories of property were \$13.7 billion on a total assessed value of \$234.1 billion. Total real property taxes were \$11.2 billion, while public utility personal property and tangible personal property taxes totaled \$0.8 billion and \$1.7 billion, respectively. Special assessments totaled \$278.2 million.

The total value of real property was \$202.6 billion compared to \$10.1 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 \$30.5 billion, of which real property accounted for \$27.2 billion. It also had the highest amount of total taxes levied of \$2.2 billion, of which real property accounted for \$1.9 billion.

Vinton County had the lowest value of real property (\$120.6 million) and the lowest total property value (\$160.1 million); Meigs County had the lowest value of tangible personal property (\$9.3 million) ; and, Wyandot County had the lowest public utility personal property value (\$15.2 million).

The following counties produced the lowest taxes: Noble County had \$5.1 million in real property taxes; Morgan County had \$0.5 million in tangible personal property taxes; Wyandot County had \$0.8 million in public utility personal property taxes; and Vinton County had \$7.0 million in total taxes .

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$44.0 million. Three counties - Columbiana, Holmes, and Morgan - 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 2005 (a),  
 BY COUNTY**

<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	\$202,591,837	\$10,142,271	\$21,330,431	\$234,064,539	\$11,242,570	\$775,376	\$1,695,987	\$13,713,932	\$278,187
Adams	325,272	140,585	28,422	494,279	12,693	6,179	1,367	20,239	18
Allen	1,476,377	91,021	370,033	1,937,431	66,447	5,194	21,135	92,776	2,746
Ashland	765,339	64,097	81,028	910,464	35,784	4,480	6,102	46,366	36
Ashtabula	1,417,789	109,313	201,761	1,728,863	72,918	8,269	15,423	96,610	2,226
Athens	634,450	80,888	34,894	750,232	35,549	6,119	3,086	44,754	566
Auglaize	683,441	26,669	133,565	843,676	30,729	1,584	8,587	40,900	734
Belmont	787,861	71,961	108,348	968,171	33,644	4,307	6,607	44,558	209
Brown	532,631	27,441	19,853	579,924	19,840	1,356	956	22,152	495
Butler	6,379,143	245,146	753,458	7,377,747	358,606	16,479	50,915	426,001	8,402
Carroll	429,372	40,440	29,688	499,500	16,807	2,103	1,714	20,624	17
Champaign	587,009	31,196	75,689	693,894	23,989	1,929	4,923	30,841	58
Clark	2,043,179	89,224	201,617	2,334,020	99,821	6,212	13,665	119,699	412
Clermont	3,339,935	274,686	191,693	3,806,314	178,436	18,480	16,537	213,453	3,185
Clinton	655,819	36,224	107,312	799,356	26,551	1,908	5,820	34,279	317
Columbiana	1,365,949	80,843	120,746	1,567,537	56,855	4,652	7,104	68,612	0
Coshocton	478,901	97,075	73,644	649,620	21,031	5,180	4,336	30,548	37
Crawford	568,734	28,717	96,066	693,517	27,569	2,139	7,283	36,991	139
Cuyahoga	27,219,909	952,833	2,310,046	30,482,788	1,886,904	99,376	226,529	2,212,809	40,113
Darke	778,745	55,306	80,336	914,387	29,158	2,700	4,150	36,008	337
Defiance	537,184	58,903	86,259	682,345	23,959	3,580	5,242	32,782	802
Delaware	4,504,077	142,728	229,336	4,876,140	236,486	10,685	17,338	264,509	1,674
Erie	1,686,857	72,787	194,400	1,954,044	76,655	5,847	16,123	98,624	1,638
Fairfield	2,622,377	104,236	125,321	2,851,934	117,241	7,613	9,876	134,730	982
Fayette	421,710	38,195	65,122	525,026	17,732	1,993	3,583	23,308	948

<b>County</b>	<b>VALUE OF PROPERTY</b>				<b>TAXES CHARGED/LEVIED</b>				<b>Special Assessments (in 000's)</b>
	<b>Real Property (in 000's)</b>	<b>Public Utility Personal Property (in 000's)</b>	<b>Tangible Personal Property (in 000's)</b>	<b>Total (in 000's)</b>	<b>Real Property (in 000's) (b)</b>	<b>Public Utility Personal Property (in 000's)</b>	<b>Tangible Personal Property (in 000's)</b>	<b>Total (in 000's)</b>	
Franklin	\$22,267,164	\$818,179	\$2,075,485	\$25,160,827	\$1,409,523	\$79,251	\$196,317	\$1,685,091	\$35,586
Fulton	723,769	45,221	125,270	894,260	35,664	3,255	8,800	47,719	949
Gallia	360,855	148,464	42,658	551,977	11,447	4,880	1,679	18,006	32
Geauga	2,504,163	74,863	160,861	2,739,886	135,285	7,035	15,023	157,343	1,698
Greene	2,925,244	103,103	164,332	3,192,679	165,430	7,995	12,712	186,136	1,870
Guernsey	441,289	44,777	81,915	567,981	21,135	2,639	4,671	28,446	148
Hamilton	16,220,761	745,869	1,698,978	18,665,608	993,179	67,205	147,563	1,207,947	43,971
Hancock	1,315,607	57,755	240,101	1,613,463	53,638	3,283	14,085	71,005	939
Hardin	354,077	25,673	51,263	431,014	16,325	1,542	2,958	20,825	986
Harrison	174,432	20,647	18,787	213,865	7,136	1,243	1,143	9,522	27
Henry	426,344	28,027	83,113	537,485	23,062	1,943	6,102	31,107	557
Highland	525,481	28,332	56,365	610,178	19,797	1,302	2,637	23,735	548
Hocking	420,539	49,550	31,244	501,333	19,011	3,019	1,894	23,923	41
Holmes	616,063	27,237	94,056	737,355	26,844	1,539	4,940	33,323	0
Huron	865,106	39,058	131,373	1,035,537	33,983	2,289	7,927	44,199	278
Jackson	318,505	44,439	57,595	420,539	13,370	1,907	2,685	17,962	3
Jefferson	785,271	218,677	135,900	1,139,848	32,495	11,751	8,058	52,304	367
Knox	852,863	39,394	93,671	985,928	39,966	2,486	5,673	48,125	849
Lake	5,464,239	403,485	498,547	6,366,272	287,678	33,257	44,625	365,560	8,494
Lawrence	621,276	59,583	46,633	727,492	20,056	2,156	1,676	23,887	63
Licking	2,908,418	130,243	238,899	3,277,560	135,153	7,968	14,905	158,026	1,789
Logan	806,900	39,007	152,027	997,934	34,466	2,412	9,439	46,318	670
Lorain	5,378,505	291,919	480,308	6,150,731	268,534	23,408	37,636	329,578	2,643
Lucas	7,594,742	289,787	843,181	8,727,709	462,005	27,087	79,082	568,174	28,768
Madison	621,652	34,789	71,570	728,011	30,207	2,209	4,624	37,039	794
Mahoning	3,310,236	193,671	324,640	3,828,547	187,757	15,097	25,804	228,658	2,291
Marion	838,596	59,647	138,144	1,036,388	38,143	3,960	9,185	51,288	952
Medina	3,866,542	111,528	271,362	4,249,432	189,076	9,942	24,348	223,366	2,233
Meigs	225,159	38,800	9,311	273,269	9,086	1,907	444	11,437	2
Mercer	631,004	24,231	65,038	720,273	31,089	1,384	3,715	36,188	584
Miami	1,773,400	63,432	269,489	2,106,321	78,389	4,420	18,645	101,455	1,132
Monroe	182,537	46,572	25,771	254,880	6,109	2,300	1,265	9,675	110
Montgomery	8,756,010	363,292	925,660	10,044,962	574,353	33,886	84,937	693,176	24,426
Morgan	168,095	53,182	9,391	230,667	6,105	2,825	479	9,409	0
Morrow	474,691	32,734	24,921	532,346	20,468	1,816	1,587	23,870	162
Muskingum	1,164,021	78,101	139,222	1,381,345	50,074	5,078	9,293	64,445	1,331

<b>County</b>	<b>VALUE OF PROPERTY</b>				<b>TAXES CHARGED/LEVIED</b>				<b>Special Assessments (in 000's)</b>
	<b>Real Property (in 000's)</b>	<b>Public Utility Personal Property (in 000's)</b>	<b>Tangible Personal Property (in 000's)</b>	<b>Total (in 000's)</b>	<b>Real Property (in 000's) (b)</b>	<b>Public Utility Personal Property (in 000's)</b>	<b>Tangible Personal Property (in 000's)</b>	<b>Total (in 000's)</b>	
Noble	\$141,205	\$36,150	\$14,840	\$192,195	\$5,057	\$1,735	\$710	\$7,502	\$2
Ottawa	1,290,702	120,915	75,942	1,487,558	49,363	7,158	5,391	61,912	2,583
Paulding	246,217	25,355	22,577	294,149	11,975	1,422	1,310	14,707	412
Perry	338,199	40,129	21,870	400,199	16,044	2,545	1,371	19,959	53
Pickaway	776,137	59,632	78,579	914,347	32,333	3,200	4,308	39,842	180
Pike	233,083	33,923	53,616	320,622	10,716	1,970	3,334	16,021	20
Portage	2,788,321	103,816	248,950	3,141,087	138,659	9,285	22,076	170,020	1,479
Preble	622,233	39,287	77,813	739,333	25,590	2,101	4,375	32,066	2,045
Putnam	481,418	27,913	59,565	568,896	20,164	1,424	3,100	24,689	404
Richland	1,728,546	102,082	294,735	2,125,362	89,701	7,844	22,705	120,250	1,507
Ross	889,091	68,095	123,118	1,080,304	36,423	3,850	7,282	47,555	266
Sandusky	929,151	48,746	148,555	1,126,452	36,968	2,755	7,999	47,721	321
Scioto	721,508	75,356	76,386	873,250	31,542	4,363	4,395	40,299	321
Seneca	743,369	58,268	94,765	896,402	32,459	3,636	6,465	42,559	426
Shelby	769,167	41,874	283,682	1,094,723	34,591	2,422	16,546	53,558	770
Stark	6,175,986	274,007	716,078	7,166,070	305,054	21,049	54,326	380,428	1,978
Summit	10,744,120	328,391	1,056,980	12,129,491	598,802	28,398	89,017	716,217	19,156
Trumbull	2,892,550	150,141	416,553	3,459,244	147,962	10,910	29,557	188,429	1,289
Tuscarawas	1,396,211	71,154	198,369	1,665,735	58,931	4,389	12,977	76,297	298
Union	958,121	54,180	236,180	1,248,481	51,500	3,857	17,553	72,909	252
Van Wert	375,521	21,650	49,521	446,692	18,669	1,429	3,384	23,482	793
Vinton	120,573	27,508	12,034	160,115	5,236	1,232	549	7,016	1
Warren	4,418,501	156,725	452,092	5,027,319	219,467	12,058	36,811	268,336	4,851
Washington	844,351	131,309	207,804	1,183,464	33,491	6,880	10,913	51,284	260
Wayne	1,729,772	72,254	243,409	2,045,435	87,539	5,277	19,524	112,340	661
Williams	558,922	28,810	108,593	696,325	24,751	1,946	7,663	34,359	1,118
Wood	2,225,116	95,634	296,527	2,617,278	117,325	7,427	24,108	148,860	5,303
Wyandot	328,133	15,186	65,581	408,900	10,822	774	3,281	14,877	55

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2004 tax year, collected in 2005; Tangible Personal Property data are based upon the tax year 2005 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.