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Table PD-30
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REAL ESTATE, PUBLIC UTILITY PERSONAL, AND TANGIBLE PERSONAL PROPERTY TAXES: Assessed Value and Taxes Levied for Taxes Payable in Calendar year 2007, 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 2007. Taxes for real and public utility personal property were levied in tax year 2006, but payable in calendar year 2007. Special assessments were also levied in tax year 2006 and payable in calendar year 2007. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2007. (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 \$14.7 billion on a total assessed value of \$256.1 billion. Total real property taxes were approximately \$13.0 billion, while public utility personal property and tangible personal property taxes totaled \$0.7 billion and \$1.0 billion, respectively. Special assessments totaled \$388.7 million.

The total value of real property was \$234.1 billion compared to \$9.7 billion and \$12.3 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 at \$36.0 billion, of which real property accounted for \$33.8 billion. It also had the highest amount of total taxes charged at \$2.6 billion, of which real property accounted for \$2.4 billion.

Vinton County had the lowest total property value at \$172.2 million, of which real property accounted for \$138.8 million. It also produced the lowest total taxes charged at \$7.5 million, of which real property accounted for \$6.0 million.

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$64.5 million. Three counties – Holmes, Morgan 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 2007 (a), BY COUNTY

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)	
Total	\$234,133,066	\$9,684,192	\$12,271,111	\$256,088,369	\$12,956,795	\$745,801	\$1,002,333	\$14,704,929	\$388,706
Adams	335,034	159,412	27,832	522,277	14,067	7,001	1,392	22,460	15
Allen	1,650,759	89,476	203,330	1,943,565	74,658	5,017	11,557	91,232	2,960
Ashland	844,671	61,198	48,527	954,396	39,101	4,236	3,674	47,011	33
Ashtabula	1,600,144	104,833	113,344	1,818,320	81,172	7,915	8,623	97,711	2,059
Athens	709,459	81,716	22,366	813,541	40,505	6,274	1,986	48,766	919
Auglaize	764,114	26,776	74,095	864,986	32,852	1,568	4,600	39,020	806
Belmont	923,298	72,671	55,687	1,051,656	38,467	4,454	3,407	46,328	236
Brown	636,470	27,224	14,735	678,429	24,209	1,387	743	26,340	497
Butler	7,125,732	236,656	453,532	7,815,920	389,616	17,525	34,410	441,551	25,124
Carroll	444,240	43,136	17,040	504,416	18,254	2,281	1,004	21,540	16
Champaign	614,227	27,755	43,739	685,722	26,290	1,756	2,922	30,968	50
Clark	2,121,994	79,695	108,223	2,309,913	113,682	5,935	7,747	127,364	705
Clermont	3,842,053	282,286	110,184	4,234,524	203,179	19,404	9,560	232,142	6,715
Clinton	755,856	31,866	71,361	859,083	31,186	1,606	3,633	36,425	390
Columbiana	1,400,157	81,433	64,868	1,546,458	59,927	4,697	3,910	68,534	888
Coshocton	539,443	86,710	39,320	665,473	22,002	4,525	2,242	28,769	10
Crawford	637,921	26,870	49,514	714,305	29,196	1,953	3,625	34,774	189
Cuyahoga	33,769,850	840,466	1,403,230	36,013,545	2,352,277	88,195	140,679	2,581,151	64,575
Darke	838,573	53,653	41,354	933,580	31,698	2,649	2,174	36,521	430
Defiance	598,604	56,060	49,357	704,020	27,168	3,507	3,076	33,751	793
Delaware	5,771,651	143,041	157,459	6,072,151	293,973	10,832	11,989	316,795	12,476
Erie	1,950,279	64,701	102,117	2,117,097	88,909	5,355	8,643	102,907	1,994
Fairfield	2,797,621	104,443	75,742	2,977,806	134,807	7,679	6,038	148,524	1,062
Fayette	491,139	31,731	35,482	558,351	22,267	1,766	2,091	26,124	1,071
Franklin	26,439,904	745,706	1,266,824	28,452,434	1,634,335	74,642	124,420	1,833,397	48,277
Fulton	797,136	43,011	99,973	940,120	41,627	3,198	7,603	52,428	1,334
Gallia	413,958	159,818	22,473	596,250	16,433	6,506	1,061	24,000	37
Geauga	2,893,534	72,092	92,737	3,058,363	157,681	7,011	8,941	173,633	1,803

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)	Personal Tangible Property (in 000's)	Total (in 000's)	
Greene	\$3,273,872	\$96,012	\$92,851	\$3,462,734	\$188,714	\$7,475	\$7,269	\$203,458	\$2,080
Guernsey	520,186	48,241	46,633	615,060	23,885	2,843	2,601	29,330	174
Hamilton	18,918,013	717,826	1,002,703	20,638,542	1,065,512	64,411	87,679	1,217,602	64,547
Hancock	1,379,881	59,749	124,536	1,564,167	61,247	3,559	7,773	72,580	1,223
Hardin	382,423	24,169	33,509	440,101	15,773	1,339	1,778	18,890	1,137
Harrison	206,007	20,512	11,638	238,157	8,167	1,224	707	10,098	30
Henry	462,385	23,001	45,036	530,422	23,654	1,583	3,247	28,484	533
Highland	607,545	27,489	30,302	665,336	22,557	1,269	1,419	25,245	583
Hocking	437,239	50,424	16,656	504,319	19,773	3,081	1,013	23,868	26
Holmes	650,119	27,320	49,317	726,756	28,459	1,545	2,585	32,589	0
Huron	951,612	36,039	65,641	1,053,292	37,686	2,177	4,064	43,927	286
Jackson	405,552	42,996	31,768	480,316	16,956	1,887	1,486	20,329	51
Jefferson	905,376	228,117	77,446	1,210,939	36,222	12,475	4,610	53,307	313
Knox	978,608	39,534	68,231	1,086,373	44,665	2,439	3,917	51,021	1,422
Lake	6,251,441	370,225	260,445	6,882,110	320,194	30,439	23,487	374,120	8,805
Lawrence	632,634	63,323	26,103	722,059	22,388	2,353	993	25,734	420
Licking	3,391,333	126,951	143,143	3,661,427	160,278	7,769	8,877	176,924	2,969
Logan	853,293	38,809	78,474	970,577	39,633	2,493	5,011	47,138	523
Lorain	6,368,678	279,431	273,889	6,921,998	321,152	23,215	22,144	366,511	3,255
Lucas	8,715,160	272,675	469,770	9,457,604	503,842	25,480	44,172	573,495	32,870
Madison	717,995	31,568	42,102	791,666	36,454	2,076	2,782	41,313	1,488
Mahoning	3,818,169	185,872	205,761	4,209,801	208,133	14,588	16,556	239,278	2,101
Marion	877,421	60,531	78,997	1,016,949	39,473	3,943	5,146	48,562	1,226
Medina	4,117,372	102,265	162,596	4,382,232	214,787	9,327	14,991	239,105	2,419
Meigs	228,310	37,741	6,906	272,957	9,246	1,861	324	11,431	4
Mercer	715,278	22,967	40,675	778,920	34,850	1,328	2,337	38,515	755
Miami	1,860,507	60,255	131,018	2,051,779	84,937	4,239	9,143	98,320	1,503
Monroe	175,677	44,587	9,611	229,874	6,218	2,201	477	8,896	14
Montgomery	9,769,259	339,882	504,161	10,613,303	626,534	32,128	47,588	706,250	24,901
Morgan	200,376	57,196	5,826	263,398	7,634	3,225	314	11,173	0
Morrow	585,028	26,153	15,489	626,670	24,273	1,419	912	26,605	176
Muskingum	1,385,856	79,421	69,975	1,535,252	59,570	5,175	4,673	69,418	271
Noble	162,842	35,096	7,107	205,045	5,620	1,656	325	7,602	3
Ottawa	1,530,753	123,905	45,157	1,699,815	56,825	7,274	3,172	67,271	2,596
Paulding	251,068	27,451	13,441	291,959	12,530	1,558	802	14,889	399
Perry	419,371	42,621	12,529	474,521	18,644	2,659	773	22,075	75
Pickaway	905,355	66,428	39,130	1,010,913	41,702	3,898	2,354	47,954	584
Pike	283,490	32,964	23,928	340,382	12,256	1,835	1,463	15,555	19
Portage	3,222,207	93,545	146,107	3,461,859	160,102	8,434	13,239	181,775	1,580
Preble	696,177	36,768	42,162	775,106	28,177	1,968	2,326	32,471	2,072

<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>	
Putnam	\$531,733	\$28,466	\$32,310	\$592,509	\$21,930	\$1,441	\$1,659	\$25,031	\$451
Richland	1,957,865	96,159	161,944	2,215,968	96,710	7,321	12,406	116,437	1,698
Ross	925,458	61,682	64,703	1,051,843	40,964	3,655	4,098	48,716	326
Sandusky	1,047,726	45,922	77,121	1,170,770	41,934	2,617	4,324	48,875	523
Scioto	735,555	77,229	41,069	853,853	34,771	4,533	2,471	41,775	639
Seneca	813,856	55,628	52,042	921,526	35,366	3,523	3,470	42,359	554
Shelby	846,025	40,571	138,782	1,025,378	37,602	2,374	8,035	48,011	800
Stark	7,049,057	264,162	418,679	7,731,898	341,469	20,144	31,531	393,144	2,127
Summit	11,920,865	289,607	601,669	12,812,142	694,647	26,217	52,714	773,578	24,790
Trumbull	3,269,391	135,367	237,677	3,642,435	173,707	10,089	17,483	201,278	1,384
Tuscarawas	1,448,198	70,521	107,463	1,626,182	62,223	4,416	7,024	73,663	323
Union	1,093,860	55,416	117,567	1,266,844	61,194	4,072	8,861	74,128	219
Van Wert	397,797	20,385	26,359	444,540	20,164	1,379	1,821	23,365	890
Vinton	138,843	26,802	6,536	172,182	5,991	1,225	301	7,517	0
Warren	5,659,517	155,540	254,292	6,069,349	291,141	12,735	22,352	326,228	5,070
Washington	859,083	132,741	120,308	1,112,133	34,293	6,935	6,261	47,489	89
Wayne	1,929,800	66,291	137,806	2,133,896	97,186	4,981	11,093	113,260	635
Williams	638,528	24,535	58,233	721,295	28,438	1,707	4,149	34,294	1,434
Wood	2,608,786	88,016	173,016	2,869,818	137,549	6,970	14,591	159,110	7,776
Wyandot	339,435	14,658	28,323	382,415	11,252	745	1,402	13,398	82

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2006 tax year, collected in 2007; Tangible Personal Property data are based upon the tax year 2007 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 exemption 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.