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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 2008, 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 2008. Taxes for real and public utility personal property were levied in tax year 2007, but payable in calendar year 2008. Special assessments were also levied in tax year 2007 and payable in calendar year 2008. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2008. (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 \$14.3 billion on a total assessed value of \$250.8 billion. Total real property taxes were approximately \$13.1 billion, while public utility personal property and tangible personal property taxes totaled \$0.6 billion and \$0.5 billion, respectively. Special assessments totaled \$450.4 million.

The total value of real property was \$235.9 billion compared to \$8.2 billion and \$6.6 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 \$31.7 billion, of which real property accounted for \$30.4 billion. It also had the highest amount of total taxes charged at \$2.3 billion, of which real property accounted for \$2.1 billion.

Vinton County had the lowest total property value at \$173.3 million, of which real property accounted for \$140.2 million. But, Noble County produced the lowest total taxes charged at \$7.4 million, of which real property accounted for \$5.7 million.

Cuyahoga County led all Ohio counties in the amount of special assessments levied, with \$78.3 million. Two counties – Ashtabula 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 2008 (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	\$235,916,747	\$8,243,146	\$6,592,078	\$250,751,970	\$13,128,192	\$621,195	\$539,740	\$14,289,127	\$450,367
Adams	369,189	180,266	17,097	566,552	15,357	7,964	848	24,170	22
Allen	1,684,668	76,794	156,994	1,918,456	77,134	4,359	9,301	90,794	3,455
Ashland	863,554	54,596	24,380	942,531	40,669	3,780	1,829	46,279	53
Ashtabula	1,633,817	83,440	61,457	1,778,714	84,003	6,371	4,673	95,047	0
Athens	723,393	77,166	12,590	813,149	40,551	5,714	1,065	47,331	1,074
Auglaize	778,672	17,500	36,870	833,042	36,069	1,071	2,388	39,529	808
Belmont	939,516	67,136	55,687	1,062,338	39,352	4,096	3,407	46,855	250
Brown	645,419	26,137	7,873	679,428	24,611	1,334	395	26,340	468
Butler	7,270,538	221,175	462,546	7,954,259	392,882	16,296	35,026	444,204	31,334
Carroll	493,683	41,087	8,433	543,204	20,019	2,169	504	22,692	16
Champaign	686,320	29,378	19,815	735,513	29,041	1,872	1,338	32,251	80
Clark	2,318,556	64,213	56,128	2,438,898	116,480	4,689	3,958	125,127	676
Clermont	3,912,543	275,816	59,994	4,248,353	208,665	18,803	5,237	232,706	9,126
Clinton	756,447	27,765	25,734	809,947	33,412	1,465	1,386	36,262	388
Columbiana	1,504,178	73,318	32,209	1,609,705	64,528	4,185	1,919	70,632	958
Coshocton	542,941	91,675	20,652	655,268	21,922	4,679	1,159	27,760	4
Crawford	641,306	21,898	23,845	687,050	29,375	1,588	1,727	32,690	182
Cuyahoga	30,390,948	588,839	731,202	31,710,989	2,130,806	61,653	74,192	2,266,651	78,275
Darke	848,863	44,241	21,655	914,759	32,894	2,221	1,146	36,261	429
Defiance	613,726	46,866	25,204	685,796	28,952	2,979	1,586	33,517	896

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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)	Target Personal Property (in 000's)	Total (in 000's)	
Delaware	\$5,983,488	\$125,269	\$84,655	\$6,193,413	\$304,124	\$9,456	\$6,402	\$319,981	\$14,792
Erie	1,979,075	47,525	52,601	2,079,200	94,197	4,011	4,538	102,746	1,366
Fairfield	3,099,252	96,038	37,790	3,233,081	141,447	6,894	2,932	151,273	1,062
Fayette	498,648	31,731	21,506	551,885	22,354	1,715	1,267	25,336	1,051
Franklin	26,843,112	553,977	671,195	28,068,284	1,674,247	55,305	66,029	1,795,581	65,438
Fulton	810,403	35,586	51,403	897,392	41,797	2,612	3,839	48,248	1,172
Gallia	420,383	172,448	11,582	604,413	16,719	6,992	549	24,260	177
Geauga	2,952,085	56,386	49,479	3,057,950	164,754	5,487	4,785	175,026	1,744
Greene	3,391,336	83,180	52,214	3,526,730	198,876	6,607	4,131	209,614	2,557
Guernsey	525,860	43,044	23,307	592,212	24,629	2,569	1,317	28,515	182
Hamilton	19,025,719	604,779	519,652	20,150,149	1,097,790	54,976	45,993	1,198,759	73,741
Hancock	1,474,491	52,268	61,021	1,587,779	64,237	3,036	3,774	71,047	1,089
Hardin	387,250	20,398	17,680	425,327	16,230	1,147	950	18,327	1,202
Harrison	206,690	20,926	5,919	233,535	8,357	1,259	364	9,980	18
Henry	469,316	17,066	23,322	509,705	25,469	1,222	1,733	28,424	664
Highland	614,321	26,028	15,722	656,070	22,581	1,182	734	24,497	626
Hocking	489,859	44,366	8,721	542,945	21,744	2,707	530	24,980	45
Holmes	705,892	24,438	23,592	753,923	30,427	1,376	1,238	33,041	5
Huron	965,771	29,147	35,188	1,030,106	38,897	1,766	2,191	42,855	364
Jackson	406,565	42,356	14,877	463,798	16,994	1,849	693	19,535	26
Jefferson	914,244	231,203	37,927	1,183,373	36,636	12,613	2,263	51,511	234
Knox	988,036	33,686	30,928	1,052,650	45,190	2,071	1,768	49,029	1,581
Lake	6,348,401	333,127	126,658	6,808,186	328,209	27,309	11,443	366,961	9,197
Lawrence	694,640	60,870	13,756	769,266	24,074	2,255	523	26,852	662
Licking	3,463,388	110,451	74,120	3,647,959	168,534	6,772	4,661	179,966	2,786
Logan	983,787	31,549	38,029	1,053,364	44,500	2,022	2,439	48,961	603
Lorain	6,523,764	242,323	140,453	6,906,540	335,715	20,294	11,486	367,495	3,300
Lucas	8,648,579	211,387	244,770	9,104,736	508,913	19,468	22,828	551,209	33,441
Madison	733,789	29,975	25,292	789,056	38,060	1,988	1,683	41,731	1,553
Mahoning	3,884,448	139,766	99,648	4,123,862	213,010	10,888	8,016	231,914	2,171
Marion	959,528	61,356	40,193	1,061,077	42,290	4,014	2,634	48,937	1,575
Medina	4,569,350	82,332	81,977	4,733,659	230,680	7,342	7,471	245,493	2,452

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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)	Target Personal Property (in 000's)	Total (in 000's)	
Meigs	\$248,365	\$35,639	\$3,712	\$287,716	\$10,012	\$1,767	\$177	\$11,956	\$13
Mercer	725,678	19,621	19,950	765,249	35,374	1,138	1,146	37,658	892
Miami	2,054,076	53,199	64,837	2,172,112	87,893	3,611	4,289	95,794	1,762
Monroe	186,565	42,714	7,954	237,233	6,520	2,105	393	9,018	23
Montgomery	9,850,480	274,928	255,312	10,380,720	681,254	26,515	24,863	732,633	30,404
Morgan	200,336	56,255	3,027	259,618	7,609	3,177	163	10,949	0
Morrow	601,049	19,683	11,359	632,091	24,875	1,052	682	26,610	396
Muskingum	1,391,573	72,610	38,833	1,503,016	63,215	4,726	2,608	70,549	289
Noble	165,619	33,192	3,409	202,219	5,673	1,546	154	7,373	1
Ottawa	1,562,688	119,913	22,911	1,705,512	57,818	6,870	1,590	66,277	2,613
Paulding	272,244	23,784	6,847	302,875	12,966	1,322	404	14,692	394
Perry	438,779	39,526	5,996	484,302	19,362	2,442	370	22,174	95
Pickaway	930,368	54,119	23,753	1,008,240	42,851	3,121	1,419	47,391	342
Pike	288,889	31,755	12,504	333,148	12,508	1,760	765	15,034	26
Portage	3,282,161	73,645	74,687	3,430,493	165,704	6,533	6,743	178,980	1,728
Preble	706,971	32,372	21,517	760,860	28,919	1,754	1,195	31,868	2,049
Putnam	543,933	23,799	16,771	584,503	22,447	1,199	861	24,507	560
Richland	1,969,935	80,159	83,461	2,133,554	102,161	6,357	6,554	115,072	1,682
Ross	1,057,159	49,436	33,529	1,140,124	44,596	2,902	2,063	49,561	343
Sandusky	1,057,139	38,937	41,859	1,137,935	43,698	2,263	2,424	48,384	642
Scioto	815,084	71,147	20,707	906,937	37,573	4,160	1,247	42,980	801
Seneca	820,812	50,869	26,506	898,187	35,949	3,256	1,761	40,966	485
Shelby	864,200	33,043	66,523	963,765	38,115	1,923	3,831	43,870	850
Stark	7,103,882	224,773	207,538	7,536,193	350,072	17,125	15,690	382,887	2,395
Summit	12,062,492	205,121	302,898	12,570,511	714,196	18,484	26,789	759,470	27,358
Trumbull	3,289,043	105,815	115,302	3,510,160	176,797	7,962	8,525	193,285	1,790
Tuscarawas	1,551,997	61,651	53,694	1,667,341	68,710	3,908	3,585	76,203	318
Union	1,230,934	50,714	51,707	1,333,355	66,304	3,753	3,888	73,945	210
Van Wert	401,760	18,204	13,848	433,813	20,151	1,211	946	22,308	923
Vinton	140,178	29,222	3,895	173,295	6,108	1,336	185	7,629	2
Warren	5,941,740	135,350	132,028	6,209,118	308,338	11,005	11,726	331,069	5,341
Washington	923,148	123,696	50,411	1,097,255	37,279	6,943	2,672	46,894	311

<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>	
Wayne	\$1,959,298	\$51,759	\$70,479	\$2,081,536	\$101,427	\$3,939	\$5,737	\$111,103	\$773
Williams	645,773	19,386	28,732	693,891	28,928	1,348	2,054	32,329	1,060
Wood	2,672,349	70,299	85,914	2,828,562	142,004	5,560	7,245	154,810	7,997
Wyandot	380,307	12,522	14,122	406,951	12,381	631	703	13,715	128

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2007 tax year, collected in 2008; Tangible Personal Property data are based upon the tax year 2008 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.