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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 2009, 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 2009. Taxes for real and public utility personal property were levied in tax year 2008, but payable in calendar year 2009. Special assessments were also levied in tax year 2008 and payable in calendar year 2009. In contrast, tangible personal property taxes (excluding public utility personal property) were levied and payable in the same year - in this case 2009.

Beginning in tax year 2009, all tangible personal property of general (non-public utility) taxpayers became exempt from taxation, with the exception of telephone companies (whose property will become exempt starting in tax year 2011). The tangible personal property tax was 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. The phase-out was accomplished by lowering the assessment percentage for all tangible personal property, including inventories.

The total value of real property was \$241.1 billion compared to \$8.4 billion and \$865.1 million for public utility personal and tangible personal property, respectively.

Total statewide taxes levied on all three categories of property were \$14.5 billion on a total assessed value of \$250.4 billion. Total real property taxes were approximately \$13.8 billion, while public utility personal property and tangible personal property taxes totaled \$645.2 million and \$72.5 million, respectively. Special assessments totaled \$524.5 million.

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 \$31.1 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 \$2.2 billion.

Vinton County had the lowest total property value at \$170.6 million, of which real property accounted for \$141.1 million as well as lowest total taxes charged at \$7.6 million, of which real property accounted for \$6.2 million.

Hamilton County led all Ohio counties in the amount of special assessments levied, with \$88.8 million. The lowest total value of special assessments were levied by Vinton County with \$3,314.

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 2009 (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	\$241,120,754	\$8,439,750	\$865,103	\$250,425,606	\$13,819,362	\$645,176	\$72,452	\$14,536,990	\$524,477
Adams	385,988	194,647	956	581,591	16,089	8,488	48	24,625	22
Allen	1,717,186	80,032	5,177	1,802,395	81,921	4,613	301	86,835	3,276
Ashland	924,925	55,142	2,619	982,686	42,237	3,830	191	46,259	454
Ashtabula	1,772,138	84,441	11,713	1,868,293	87,937	6,452	878	95,268	2,252
Athens	840,648	77,881	2,947	921,476	43,793	5,683	233	49,709	1,098
Auglaize	848,744	17,720	3,122	869,586	38,594	1,089	197	39,880	873
Belmont	950,576	68,940	2,632	1,022,149	40,819	4,265	166	45,250	263
Brown	656,371	26,596	1,543	684,510	25,441	1,367	81	26,889	488
Butler	7,797,250	224,152	248,322	8,269,724	403,473	16,269	18,546	438,288	37,536
Carroll	499,092	37,838	1,022	537,952	20,226	2,007	56	22,289	380
Champaign	695,026	23,367	2,094	720,487	32,192	1,566	144	33,902	130
Clark	2,328,219	66,065	5,626	2,399,909	131,549	4,879	420	136,847	583
Clermont	4,143,136	278,573	8,422	4,430,131	222,626	19,242	712	242,581	11,141
Clinton	811,891	29,498	2,206	843,596	34,932	1,553	117	36,602	408
Columbiana	1,518,406	74,866	3,799	1,597,071	65,311	4,273	218	69,801	953
Coshocton	549,731	96,576	1,483	647,790	23,625	4,957	91	28,673	412
Crawford	644,932	21,691	1,650	668,274	30,219	1,590	123	31,932	148
Cuyahoga	30,441,976	615,401	90,732	31,148,109	2,209,481	65,011	9,696	2,284,188	87,415
Darke	923,180	46,583	1,803	971,566	35,693	2,335	94	38,122	529
Defiance	653,538	47,001	2,457	702,996	30,208	2,961	148	33,316	938
Delaware	6,097,983	132,794	13,241	6,244,018	342,858	10,773	1,061	354,691	17,545
Erie	1,995,920	49,043	4,346	2,049,309	96,064	4,146	370	100,580	3,234
Fairfield	3,124,171	98,168	3,750	3,226,089	143,328	7,054	291	150,673	1,221
Fayette	515,752	10,399	1,541	527,691	24,205	586	88	24,880	1,216
Franklin	27,348,397	573,951	77,731	28,000,080	1,834,647	59,212	8,136	1,901,994	87,832
Fulton	867,428	34,699	2,145	904,272	44,481	2,553	159	47,193	1,044
Gallia	452,304	174,652	1,185	628,141	17,881	7,078	55	25,014	62
Geauga	2,991,240	59,266	6,952	3,057,458	166,957	5,789	681	173,427	1,855
Greene	3,746,781	84,961	7,148	3,838,891	216,101	6,792	560	223,454	2,812

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)	
Guernsey	\$531,387	\$44,806	\$1,806	\$577,999	\$24,982	\$2,674	\$107	\$27,763	\$626
Hamilton	19,526,068	608,593	61,887	20,196,548	1,180,109	57,864	5,895	1,243,867	88,761
Hancock	1,489,134	53,958	2,738	1,545,830	65,070	3,152	166	68,389	1,119
Hardin	435,720	20,727	1,323	457,770	17,923	1,171	75	19,169	1,173
Harrison	231,268	21,277	640	253,185	9,256	1,298	39	10,593	119
Henry	524,368	16,782	2,292	543,441	27,270	1,213	167	28,650	700
Highland	622,151	26,990	4,013	653,153	23,236	1,236	184	24,657	670
Hocking	497,456	49,096	1,040	547,592	22,170	2,985	63	25,218	48
Holmes	717,670	27,367	1,276	746,314	32,291	1,590	74	33,955	385
Huron	978,629	28,988	2,564	1,010,182	39,438	1,766	154	41,357	386
Jackson	424,648	42,882	1,310	468,840	17,654	1,862	59	19,576	10
Jefferson	920,295	255,865	2,417	1,178,577	39,139	14,249	146	53,535	453
Knox	1,114,814	35,008	3,569	1,153,392	52,841	2,255	228	55,324	2,331
Lake	6,442,874	342,160	10,941	6,795,975	337,232	28,120	996	366,348	10,287
Lawrence	720,894	62,497	1,622	785,013	24,989	2,296	62	27,347	350
Licking	3,532,571	117,894	7,709	3,658,175	170,987	7,201	485	178,673	3,990
Logan	992,791	31,532	2,325	1,026,648	44,015	1,978	145	46,138	563
Lorain	6,621,100	240,743	13,045	6,874,889	343,286	20,057	1,047	364,390	3,926
Lucas	8,694,858	206,266	24,476	8,925,600	545,710	19,439	2,341	567,490	33,216
Madison	816,915	27,551	2,586	847,052	40,727	1,839	173	42,739	1,850
Mahoning	3,944,235	143,952	10,545	4,098,732	224,418	11,704	875	236,998	2,233
Marion	960,383	59,233	2,515	1,022,131	42,465	3,817	164	46,446	1,727
Medina	4,640,033	83,953	7,322	4,731,308	235,775	7,536	670	243,982	3,051
Meigs	250,669	36,121	1,019	287,809	10,255	1,791	48	12,094	207
Mercer	790,365	20,353	1,869	812,586	38,136	1,185	108	39,429	993
Miami	2,076,740	54,562	3,693	2,134,996	89,487	3,725	252	93,464	2,111
Monroe	195,835	41,778	697	238,310	6,847	2,063	35	8,945	15
Montgomery	9,888,366	285,341	27,724	10,201,431	720,879	28,351	2,879	752,109	31,212
Morgan	202,977	58,616	599	262,192	7,715	3,314	32	11,061	110
Morrow	640,556	20,753	2,499	663,808	27,686	1,168	142	28,995	430
Muskingum	1,414,780	74,555	2,936	1,492,270	64,967	4,867	198	70,032	1,378
Noble	196,459	33,702	576	230,737	7,334	1,702	29	9,065	133
Ottawa	1,587,464	123,456	2,425	1,713,345	58,373	6,973	165	65,510	2,972
Paulding	275,666	23,989	0	299,656	13,243	1,335	0	14,579	363
Perry	471,207	39,447	989	511,643	20,458	2,432	62	22,952	97
Pickaway	997,801	54,373	2,445	1,054,618	45,512	3,140	146	48,798	179
Pike	305,121	31,319	1,255	337,695	13,271	1,745	72	15,089	22
Portage	3,321,165	74,665	7,256	3,403,086	170,995	6,655	672	178,321	2,692
Preble	758,392	31,857	1,896	792,145	36,796	1,762	99	38,658	2,174
Putnam	605,769	24,194	1,690	631,652	24,338	1,215	85	25,638	448

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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)	
Richland	\$1,988,326	\$83,803	\$5,467	\$2,077,597	\$104,952	\$6,718	\$438	\$112,107	\$1,758
Ross	1,067,074	51,881	7,598	1,126,552	46,287	3,102	466	49,855	386
Sandusky	1,066,332	42,214	2,540	1,111,087	45,818	2,469	151	48,438	654
Scioto	819,376	69,474	2,775	891,625	39,053	4,155	170	43,378	992
Seneca	888,127	48,924	2,815	939,867	38,835	3,172	178	42,185	584
Shelby	920,549	31,837	1,881	954,267	39,939	1,871	113	41,923	881
Stark	7,106,763	236,131	14,974	7,357,869	351,249	17,924	1,180	370,353	4,036
Summit	12,239,172	214,563	32,666	12,486,402	743,913	19,324	3,015	766,252	23,891
Trumbull	3,308,287	109,568	9,581	3,427,437	185,986	8,507	736	195,230	1,563
Tuscarawas	1,564,701	65,359	3,504	1,633,564	72,191	4,186	236	76,613	1,244
Union	1,237,877	52,115	2,297	1,292,290	70,715	3,991	176	74,882	225
Van Wert	452,963	18,698	1,197	472,858	21,270	1,231	81	22,581	890
Vinton	141,064	28,671	902	170,638	6,216	1,313	43	7,572	3
Warren	5,877,743	144,066	11,619	6,033,428	295,187	11,427	986	307,600	5,527
Washington	933,039	123,906	2,200	1,059,144	37,984	6,955	121	45,060	438
Wayne	2,114,473	55,890	5,636	2,175,999	106,375	4,237	426	111,038	1,495
Williams	658,715	18,917	2,019	679,651	29,542	1,311	143	30,996	1,099
Wood	2,752,994	69,227	6,708	2,828,930	150,858	5,508	549	156,915	9,053
Wyandot	380,652	12,359	830	393,841	12,825	638	44	13,507	125

(a) Real Property, Public Utility Personal Property and Special Assessment data are for the 2008 tax year, collected in 2009; Tangible Personal Property data are based upon the tax year 2009 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.