

In tax year 2001, the assessed valuation of real property was approximately \$174.0 billion, an increase of 3.6 percent over the 2000 amount. Taxes on these values are distributed by the county auditor to the local taxing authorities during Calendar Year 2002. Net taxes charged after the application of the reductions required by R.C. 319.301 were nearly \$9.2 billion for tax year 2001, an increase of 5.6 percent over 2000. This figure is before deductions of the tax rollback of 10 percent on all real property, and the homestead exemption and the 2.5 percent rollback for owner-occupied dwellings.

The state reimburses local governments for the full amount of the 2.5 and 10 percent rollbacks, as well as for the homestead exemption. The estimated amount of relief for calendar year 2001 (reimbursed in 2002) was approximately \$906.9 million for the 10 percent reduction, \$64.0 million for the homestead exemption, and \$128.2 million for the 2.5 percent reduction. These figures do not include those taxpayers that filed late for the homestead and 2.5 percent reductions.

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Under state law and Department of Taxation rules, real property in all counties is reappraised every six years, and property values are updated in the third year following each sexennial reappraisal. The Department compares the assessed taxable value to the sales price of properties, then uses these sales ratios to check the reappraisal process.

TAX BASE (R.C. 5713.03, 5715.01):

The Real Property tax base is the taxable (assessed) value of land and improvements. The taxable value is 35% of true (market) value, except for certain land devoted exclusively to agricultural use.

RATES (R.C. 319.301, 5705.02 - 5705.05, 5705.19):

Real property tax rates vary with the taxing jurisdiction. The total tax rate includes all levies enacted by a legislative authority or approved by the voters for all taxing jurisdictions in which the property is located (e.g., county, township, municipality, and school district). In 2001, the statewide average “gross” millage rate was 80.49 mills on all real property; and the statewide average “effective” millage rate was 52.79 mills. The difference between the gross and effective rate is due to the tax reduction factors, which generally prevent increases in voted taxes when the valuation of existing real property is increased (see R.C. 319.301, **Credits** section).

The Ohio Constitution prohibits governmental units from levying property taxes that in the aggregate exceed one percent of true value, unless the

voters approve them. This is known in state law as the 10-mill limitation on non-voted or “inside” millage. The inside mills are levied on taxable value or 35 percent of true value, creating a statutory limit of 0.35 percent, or nearly three times as strict as the one percent constitutional limitation.

EXEMPTIONS (R.C. 5709.07 – 5709.18, 5709.25, 5713.23, 5713.31, 6111.34):

The Ohio Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. Authorized exemptions implemented by statute include:

- 1. General:** Real property of governmental or private institutional organizations on the grounds of ownership and/or usage (e.g., schools, charities, churches, municipal corporations, etc.). Many other specific exemptions are provided for by the Revised Code.
- 2. Farm Land:** Land devoted exclusively to commercial agricultural use may be valued according to current use instead of “highest and best” use. Such land must meet one of the following requirements for three years prior to the year in which application for the current use treatment is made:

- 1) Ten acres or more must be devoted to commercial agricultural use; or
- 2) Under 10 acres must be devoted to commercial agricultural use and produce an average yearly gross income of at least \$2,500.

In addition, when the land is converted from agricultural use, a charge is levied on such land in an amount equal to the amount of tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

- 3. Forest Land:** Forest land, devoted exclusively to forestry or timber growing under the rules of the Ohio Department of Natural Resources, Division of Forestry, may be taxed at 50 percent of the local rate.

CREDITS (R.C. 319.301, 319.302, 323.151 – 323.157):

- 1. Percentage Rollback:** State law grants tax relief in the form of a 10 percent reduction in each taxpayer’s real property tax bill. In addition, a 2.5 percent rollback of real property taxes is granted on a homestead that is occupied by the homeowner. The state reimburses local governments for the cost of these tax credits.

2. Tax Reduction Factors: For purposes of the tax reduction factors, real property is divided into two classes: Class I for residential and agricultural property, and Class II for all other real property. Separate percentage reductions are applied to taxes levied against each of these two classes when the value of existing real property in the class increases. These reduction factors remain in effect until there is an increase in the value of existing property (new construction would not trigger a change in reduction factors). New reduction factors are calculated annually and applied. The computation of these percentage reduction factors involves the following:

- 1) Tax reduction factors are calculated to eliminate the effect of an increase in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on certain voted taxes;
- 2) If the tax reduction factors result in an effective tax rate, for current expenses of a school district, of less than 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. The reduction factors of joint vocational school districts are adjusted to yield a minimum of two effective mills on each class of real property.

These factors are applied to the taxes levied on real estate and public utility real property. The result of these calculations yields net taxes of approximately \$8.1 billion, as shown in the tax tables in this section.

3. Homestead Exemption: Property tax reductions are granted to qualified low-income homeowners who are at least 65 years of age or are permanently and totally disabled, or to surviving spouses at least 59 years of age if the deceased spouse had previously received the exemption. The reduction is equal to the gross millage rate multiplied by the reduction in taxable value shown in the following schedule (tax year 2002):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of —
\$12,500 or less	\$5,100 or 75%
More than \$12,500 but not more than \$18,300	\$3,100 or 60%
More than \$18,300 but not more than \$24,100	\$1,000 or 25%
More than \$24,100	-0-

Beginning with tax year 2000, the income brackets are indexed for inflation. Beginning with tax year 2002, the dollar amount reductions in taxable value are also indexed annually for inflation.

Total income for homestead exemption purposes is defined as federal adjusted gross income, plus Social Security and railroad retirement benefits; retirement, pension, annuity, or other types of retirement payments or benefits not included in federal adjusted gross income; and interest on federal, state, and local government obligations. Disability benefits paid by the U.S. Department of Veterans Affairs or a branch of the armed forces are excluded from total income, as well as increases in Social Security benefits. All disability benefits included in federal adjusted gross income are excluded from total income up to \$5,200. Disability benefits that are not included in federal adjusted gross income are excluded from total income. When the applicant who was receiving the

homestead exemption because of disability reaches age 65, special rules apply that will exclude most of the retirement income.

Table 7 shows the number of homestead exemptions granted, the average reduction in real taxable value, and the total reduction in real property taxes for each county for tax year 2000. Totals for the state show that 230,276 exemptions were approved for tax year 2000. The average reduction in taxable value was \$ 3,750, and the total reduction in property taxes was \$66,402,358. Local governments are reimbursed in full for these reductions from the state's General Revenue Fund.

Homestead Exemption Example

The example below illustrates the computation of homestead exemption property tax relief. For this example, assume that a senior citizen homeowner has the following characteristics:

- a) Total income of \$15,000, consisting of \$5,000 in wages, \$5,000 in Social Security old age and survivors benefits, and \$5,000 in dividends.
- b) A home with a market value of \$50,000 and a taxable value of \$17,500 (taxable value = 35 percent of market value).
- c) A local property tax rate of 50 mills (gross rate before tax reduction factors).

Since the homeowner is in the \$12,500 - \$18,300 income bracket, the reduction in taxable value equals the lesser of \$3,100 or 60 percent of taxable value. Since 60 percent of \$17,500 is \$10,500, the reduction in taxable value used to calculate this exemption is \$3,100. The tax savings equals the \$3,100 reduction in taxable value multiplied by the 50-mill tax rate, or \$155.

Like all other real property taxpayers, the senior citizen homeowner in the example is entitled to a tax reduction factor which is applied against the property tax (assume a 15 percent reduction). Also, the homeowner is granted a 12.5 percent tax reduction (10 percent and 2.5 percent property tax rollbacks), which is reimbursed to the local governments from the state's General Revenue Fund. When these are considered, the computation of net property tax due is shown below.

Property tax before any reductions

\$17,500 taxable value x 50 mills = \$875.00
 Subtract tax reduction factor
 (\$875 x 15%) -131.25

Net taxes levied after tax reduction factor

= \$743.75
 Subtract 12.5% rollback - 92.97
 (.125 x \$743.75)

Net taxes before homestead

= \$650.78
 Subtract homestead exemption -155.00
 (\$3,100 x 50 mills)

Net property tax due

= \$495.78

SPECIAL PROVISIONS (R.C. 4505.01, 4503.06, 4503.065):

Manufactured Home Tax: The manufactured homeowner is subject to an annual property tax. The assessed value of a manufactured home, if situated in Ohio prior to January 1, 2000, is 40 percent of the amount derived by multiplying the greater of either the home's cost or market value at the time of purchase by a depreciation percentage (from one of

two schedules). The tax is determined by applying the gross tax rate of the taxing district in which the home is situated, to the home's assessed value.

If a home is situated or has ownership transferred on or after January 1, 2000, and is not taxed as personal property, it is assessed at 35 percent of true value. This also applies to homes situated before January 1, 2000, if the owner made an election to have the home taxed like real property. The tax is determined by applying the effective tax rate to the assessed value and reducing the tax by 10 percent. Taxes may be reduced by an additional 2.5 percent if the home is owner-occupied. One-half of the amount of the annual tax is due by March 1 with the balance due by July 31. If the structure is taxable as personal property under R.C. 5709.01, it is not subject to the manufactured home tax. Travel trailers and park trailers that are unused or unoccupied and are stored at a qualified location are also not subject to the manufactured home tax. A homestead exemption is also available for qualifying homeowners (see **Credits** section).

TAXPAYER:

All real property owners, not specifically exempted, are subject to the real property tax.

PAYMENT DATES (R.C. 323.12, 323.17):

December 31: At least one-half is due.

June 20: Balance due.

When the delivery of the tax duplicate is delayed for certain statutory reasons, the payment dates may be automatically extended for 30 days. Further extensions, not to exceed 15 days, may be granted for emergencies by application of the county auditor or treasurer to the Tax Commissioner. When an unavoidable delay occurs, an additional extension may be granted by application of both the county auditor and treasurer to the Tax Commissioner, to avoid penalties to taxpayers.

DISPOSITION OF REVENUE (R.C. 319.54, 321.24, 321.26, 321.261, 321.31, 321.33, 321.34):

After local administrative fee deductions, revenue is distributed to the counties, municipalities, townships, school districts, and various special districts according to the taxable values and total millage levied by each.

OHIO REVISED CODE CITATIONS:

Chapters 319, 321, 323, 4501, 4503, 5705, 5709, 5713, 5715, 5719, 6111.

ADMINISTRATION (R.C. 319.28, 5705.03, 5713.01, 5715.01, 5715.02, 5719.05):

The Tax Commissioner supervises the taxation of real property in the state and is charged with the duty of achieving uniformity in the taxation of real property. The county auditor is responsible for assessing all real property within the county. The auditor prepares the general tax list and duplicate. Using the duplicate, the county treasurer prepares property tax bills and is responsible for the actual collection of the tax. The county board of revision hears complaints on the assessment or valuation of

real property. It may increase or decrease an assessment or order a reassessment.

RECENT LEGISLATION:

Substitute House Bill 129; Effective June 3, 2002. R.C. 5705.281 -

Under this act, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under R.C. 5705.04.

Substitute House Bill 390; Effective March 4, 2002. R.C. 4503.06 and 5715.19 -

For both real property and manufactured or mobile homes, this act provides that the deadline for filing a valuation complaint with the county auditor is the later of the following two dates: (1) March 31, or (2) the date of closing for the first-half collection of taxes.

Section 5 -

This uncodified section of the act provides for an extension of time to pay real property and manufactured home taxes assessed against any real property or manufactured or mobile home that is owned by a member of the National Guard or a member of a Reserve Component of the Armed Forces of the United States who is called to active or other duty under Operation Enduring Freedom, Operation Noble Eagle, or the directive issued by the Governor on September 28, 2001, or a successor to that directive. Upon application to the county treasurer where the property is located, the member may defer payment of those taxes until the seventh month after the member's duty terminates, at which time those taxes may be paid in installments.

Amended Substitute House Bill 405; Effective March 14, 2002. R.C. 5709.12 and 5709.121 -

These sections provide for an exemption of real property owned by a non-profit corporation that receives a grant under the Thomas Alva Edison program, authorized by R.C. 122.33(C), at any time during the year, including property being held for lease or resale.

R.C. 5709.40, .411, .43, .73, .74, .75, .77, .78, .79, .80, and .81 -

These sections permit political subdivisions in economically distressed areas to employ tax increment financing throughout a designated incentive district, and to modify other tax increment financing provisions for municipalities, townships, and counties.

Substitute House Bill 416; Effective September 6, 2002. R.C. 5701.13 and 5709.12 -

This act expands the home for the aged exemption by including a home owned by a federally tax-exempt organization that is of a charitable, religious, or fraternal nature, and which provides the home, including independent living facilities operated by it in conjunction with or at the same site as the home for the aged, at no charge to aged and infirm members of the organization owning the home, on account of their uncompensated service to a charitable, religious, fraternal, or educational institution.

Amended Substitute House Bill 524; Effective June 28, 2002.

R.C. 3318 and 5705.218 -

These sections provide numerous changes to classroom facility law and allow several new options to combine a classroom facility debt issue, and its corresponding maintenance levy, with other bond issues and tax levies in a single ballot measure.

R.C. 5705.19 -

This section permits counties and municipalities to levy property taxes for roads for a continuing period of time, to levy property taxes specifically for sidewalks, walkways, trails, bicycle pathways, or similar improvements, and to combine those two kinds of levies.

R.C. 5709.081 -

This section allows the exemption for a public recreational facility used by a major league professional athletic team to include a class A to class AAA minor league affiliate of a major league baseball team, and land acquired by a political subdivision in 1999 for such purposes.

R.C. 5709.82 -

This section allows a political subdivision granting an exemption under certain abatement statutes to negotiate with a joint vocational school district, as it had with a city, local, or exempted village school district, and enter into an agreement whereby the joint vocational school district is compensated for tax revenue lost because of the exemption.

Amended Substitute Senate Bill 5; Effective October 26, 2001.

R.C. Chapter 709 -

This act revises the law governing municipal annexations.

R.C. 5705.31 and 5705.315 -

For annexation petitions filed on or after the effective date of the act, the unvoted tax rates for both the township and the municipality may be non-uniform in the annexed territory, if the municipality does not request a township boundary change with respect to such annexed territory. The township and municipality may agree on how to divide the unvoted tax rates within the annexed territory. However, if no agreement is reached, the available unvoted millage is divided equally between them.

Substitute Senate Bill 200; Effective September 6, 2002.

R.C. 323.152 and 4503.065 -

These sections alter the method of adjusting the homestead exemption income brackets for inflation.

RECENT SIGNIFICANT COURT DECISIONS:

Strongsville Board of Education v. Thomas M. Zaino, Tax Commissioner (2001), 92 Ohio St. 3d 488.

The Supreme Court, in affirming the Board of Tax Appeals, held both the following concerning R.C. 5715.27. (1) A complaint may only be filed against an existing exemption, not against a pending application for exemption. (2) The Tax Commissioner did not abuse his discretion in denying the school district's request for an extension to file the notice of intent to participate, because the school district failed to ask for the extension before the expiration of the deadline.

Gahanna-Jefferson Local School District Board of Education v. Zaino (2001), 93 Ohio St. 3d 231.

The Supreme Court, in reversing the BTA with a 4-3 decision, held that the Tax Commissioner has jurisdiction to hear a complaint challenging a Community Reinvestment Area (CRA) exemption under R.C. 5715.27(E). The Court further held that the specific language in R.C. 3735.65 *et seq.*, providing for exemption by the local housing officer and appeals therefrom to the local housing council and thereafter to the court of common pleas, is not an exclusive means of challenging a CRA exemption. Consequently, since R.C. 5715.27(E) and R.C. 3735.65 *et seq.* are without an irreconcilable conflict, R.C. 1.51 requires giving effect to both.

Princeton City School District v. Zaino (2002), 94 Ohio St. 3d 66.

In a unanimous decision, the Supreme Court made several determinations concerning a township Tax Increment Financing (TIF) exemption. (1) A township may form a TIF district by simply listing the parcels that form the district. Moreover, the township is not required to include all parcels of a school district in a TIF district. (2) The former version of R.C. 5709.73, which was in existence at the time the TIF district was created, did not require the public improvements to benefit directly the parcels in the TIF district. (3) Since R.C. 5709.73 allows exemptions to "be claimed and allowed in the same or a similar manner as in the case of other real property exemptions," the Tax Commissioner was correct in remitting three years of delinquent taxes under R.C. 5709.08 and 5709.081. (4) The county treasurer's deputy may sign the Treasurer's Certificate on the exemption application form. (5) The Tax Commissioner is not limited to the information on the exemption application. The Commissioner may receive additional information through correspondence and hearings. (6) The Tax Commissioner is entitled to grant the remission of three years of taxes, along with the exemption for the year in the application, even if the applicant does not request the remission. (7) The Tax Commissioner cannot review the township's decision in passing the TIF resolution, which declares improvements to certain parcels to be a public purpose. The Commissioner can only record that the township has passed the resolution and determine whether the resolution applies to the years under review.

Cleveland Electric Illuminating Company v. Lake County Board of Revision (2002), 96 Ohio St. 3d 165.

In a unanimous decision, the Supreme Court held that R.C. 5715.20 requires a board of revision to certify its actions to all persons listed in that section, including the Tax Commissioner, to start the running of the appeal time set forth in R.C. 5717.01. Moreover, the 30-day appeal period shall be calculated from the date of the latest certified mailing required by R.C. 5715.20.

Rubbermaid, Inc. v. Wayne County Auditor (2002), 95 Ohio St. 3d 358.

The Supreme Court declared R.C. 5715.19, as amended by H.B. 694, unconstitutional in violation of the retroactivity clause in Article II, Section 28 of the Ohio Constitution. Moreover, this result obtains whether the valuation complaint is an original as opposed to a refiled complaint. The Court reasoned that "Section 3 of Sub. H.B. No. 694, if upheld, would take away a legal right. Prior to the enactment of this legislation, county officials had a vested legal right to have Rubbermaid's complaint dismissed as invalid, since it was filed by an unauthorized individual [a non-attorney corporate officer *a la Sharon Village, Ltd. v. Licking County Board of Revision* (1997), 78 Ohio St. 3d 479]. The legislation strips county officials of this right. Furthermore, it imposes new and additional

burdens on counties to defend against what would have been an invalid complaint in the absence of the new law.”

changes in the law concerning the manufactured home tax made by Am. Sub. S. B. 142, effective March 30, 1999, Am. Sub. H. B. 163, effective March 31, 1999, and Am. Sub. H. B. 672, effective April 9, 2001.

RECENT INFORMATION RELEASES:

- **Bulletin 11** – “Property Taxation of Manufactured and Mobile Homes,” was revised in February 2002 to reflect the substantial

**Table 1
Assessed Value of Taxable Real Estate, Taxes
Charged, Average Tax Rates, and Tax Relief,
Tax Years 1997 - 2001**

	1997	1998	1999	2000	2001
Value of Taxable Property	\$137,544,846,170	\$142,864,247,090	\$156,600,957,291	\$167,857,657,350	\$173,975,282,762
Residential & Agricultural	103,596,858,070	107,558,617,730	118,606,369,900	127,327,060,770	132,036,957,842
Other ^(a)	33,947,988,100	35,305,629,360	37,994,587,391	40,530,596,580	41,938,324,920
Taxes Charged ^(b)	7,172,466,810	7,583,342,231	8,129,308,305	8,697,809,112	9,183,387,507
Residential & Agricultural	5,199,177,526	5,495,784,130	5,907,475,036	6,358,837,177	6,719,265,594
Other ^(a)	1,973,289,284	2,087,558,101	2,221,833,268	2,338,971,935	2,464,121,913
Average Effective Tax Rate ^(c)	52.15 mills	53.08 mills	51.91 mills	51.82 mills	52.79 mills
Residential & Agricultural	50.19 mills	51.10 mills	49.81 mills	49.94 mills	50.89 mills
Other ^(a)	58.13 mills	59.13 mills	58.48 mills	57.71 mills	58.76 mills
10% Reduction in all Real Property Taxes	\$714,760,303	\$757,859,701	\$809,738,048	\$869,714,189	\$906,944,834
2.5% Reduction in Homeowner's Real Property Taxes	101,580,310	106,746,259	112,647,503	121,318,800	128,186,729
Homestead Exemption Reduction ^(d)	<u>66,028,820</u>	<u>63,117,979</u>	<u>66,307,762</u>	<u>65,155,602</u>	<u>63,980,939</u>
Net Taxes Collectible (after 12.5% Reduction & Homestead Exemption)	\$6,290,097,377	\$6,655,618,292	\$7,140,614,992	\$7,641,620,520	\$8,084,275,006

(a) Includes commercial, industrial, mineral and public utility property.
 (b) Net taxes charged after application of percentage reductions required by R.C. 319.301.
 (c) Taxes charged divided by value of taxable property.
 (d) These figures exclude those taxpayers that filed late for the tax reduction and the administrative fees associated with this program.

**Table 2
Gross and Net Tax Millage Rates on the Two Classes of
Real Property, by County, Tax Year 2001**

County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		County	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral	
	Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)		Gross Rate ^(a)	Net Rate ^(b)	Gross Rate ^(a)	Net Rate ^(b)
Adams	48.48	38.69	46.78	42.76	Logan	62.85	42.17	63.22	46.04
Allen	53.52	42.79	53.51	45.88	Lorain	78.88	49.13	78.79	57.96
Ashland	67.05	40.72	66.46	50.32	Lucas	92.31	54.53	89.70	65.80
Ashtabula	73.68	50.90	74.24	59.36	Madison	61.07	46.55	63.62	54.31
Athens	79.85	54.45	85.02	60.26	Mahoning	76.46	51.57	78.16	57.69
Auglaize	56.11	40.28	56.18	45.54	Marion	66.04	44.40	67.37	50.16
Belmont	60.94	42.24	60.07	43.97	Medina	87.83	46.68	89.23	48.10
Brown	48.33	37.52	49.56	41.03	Meigs	46.09	38.64	48.21	43.95
Butler	70.12	48.91	69.58	51.34	Mercer	50.14	41.22	49.88	43.97
Carroll	52.40	36.81	53.77	39.72	Miami	64.79	39.78	65.05	44.19
Champaign	61.69	41.07	68.09	46.90	Monroe	49.93	32.41	49.41	42.35
Clark	68.84	43.11	69.61	54.10	Montgomery	88.34	58.36	86.19	67.21
Clermont	79.39	48.97	76.46	51.48	Morgan	49.50	34.17	50.93	39.88
Clinton	54.55	43.90	54.07	46.45	Morrow	57.24	42.00	62.27	47.81
Columbiana	58.90	42.48	60.35	46.70	Muskingum	63.39	40.02	63.62	42.82
Coshocton	56.80	39.00	57.67	44.91	Noble	47.95	37.92	47.66	42.94
Crawford	72.38	43.47	73.62	56.34	Ottawa	66.24	36.32	62.79	39.84
Cuyahoga	104.10	62.02	95.95	67.82	Paulding	58.37	45.15	62.66	50.03
Darke	49.65	35.81	52.00	39.78	Perry	61.73	45.07	62.58	49.98
Defiance	56.49	40.99	57.81	46.84	Pickaway	56.18	40.61	56.71	44.01
Delaware	69.48	47.98	70.88	49.65	Pike	60.18	43.74	64.51	47.62
Erie	80.53	45.34	81.18	57.58	Portage	87.11	45.91	87.44	51.00
Fairfield	75.04	40.26	77.66	39.73	Preble	53.18	40.92	54.87	42.54
Fayette	52.11	39.14	55.27	41.43	Putnam	48.40	38.24	44.65	40.14
Franklin	93.21	58.73	87.48	63.31	Richland	73.26	48.00	74.29	57.72
Fulton	71.73	48.29	69.83	54.07	Ross	53.73	36.06	53.63	37.63
Gallia	38.97	31.54	38.56	32.12	Sandusky	57.65	39.97	54.58	42.89
Geauga	94.46	52.07	93.77	57.69	Scioto	58.61	43.55	61.23	45.61
Greene	75.63	52.32	75.42	53.97	Seneca	59.99	38.29	61.81	50.16
Guernsey	59.72	48.98	63.32	56.64	Shelby	55.13	39.72	56.74	44.42
Hamilton	89.87	57.90	87.33	65.09	Stark	73.32	45.28	72.05	50.50
Hancock	55.59	36.65	56.95	46.19	Summit	82.95	54.88	81.48	60.42
Hardin	57.33	42.45	56.53	43.55	Trumbull	69.24	48.48	66.93	51.87
Harrison	58.32	40.56	59.30	46.37	Tuscarawas	62.22	39.62	62.97	44.68
Henry	64.72	46.54	65.06	59.28	Union	66.02	47.67	67.60	59.34
Highland	46.96	38.34	46.34	38.30	Van Wert	63.26	43.53	64.22	55.98
Hocking	61.29	46.01	60.82	48.06	Vinton	42.40	39.11	44.03	42.46
Holmes	54.37	44.42	55.07	47.86	Warren	74.27	42.91	75.49	46.45
Huron	59.36	37.67	61.39	42.76	Washington	54.49	38.07	54.71	42.73
Jackson	47.76	42.31	49.17	45.23	Wayne	70.28	46.45	74.79	58.51
Jefferson	56.84	38.19	55.76	48.61	Williams	65.60	37.97	65.65	43.80
Knox	62.52	45.46	60.40	51.40	Wood	76.81	47.89	76.17	51.23
Lake	85.90	48.33	82.92	55.22	Wyandot	<u>52.29</u>	<u>33.27</u>	<u>51.36</u>	<u>36.71</u>
Lawrence	36.42	32.37	35.82	32.18					
Licking	62.15	43.70	58.28	44.92	Statewide Average	80.25	50.89	81.25	58.76

(a) Rate on property prior to application of "tax reduction factors". Gross rate equals taxes levied divided by taxable value.
 (b) Rate on property in the county after application of "tax reduction factors", these rates were computed prior to the deduction of the property tax rollbacks and homestead exemption. Net rate equals taxes charged divided by taxable value.

Source: Abstracts filed by county auditors with the Department of Taxation.

REAL PROPERTY TAX

Table 3 - Total Real Property Taxes, Values, and Effective Tax Rates, By County, Tax Year 2001

County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(a)	Special Assessments	Effective Tax Rate ^(b)	County	Taxable Value	Gross Taxes Levied	Taxes Charged ^(a)	Special Assessments	Effective Tax Rate ^(b)
Adams	\$272,001,190	\$13,055,338	\$10,837,164	\$14,541	39.84	Logan	\$705,673,000	\$44,396,081	\$30,212,214	\$63,1045	42.81
Allen	1,218,469,590	65,210,705	53,073,433	2,859,555	43.56	Lorain	4,447,628,990	225,698,302	225,698,302	2,705,078	50.75
Ashland	624,376,270	41,813,588	26,252,711	35,162	42.05	Lucas	6,473,141,290	593,139,679	372,016,994	26,041,376	57.47
Ashtabula	1,150,982,120	84,928,343	60,464,531	2,120,136	52.53	Madison	5,175,739,200	31,798,950	24,677,691	472,318	47.68
Athens	514,099,570	41,662,183	28,679,788	309,728	55.79	Mahoning	3,157,920,850	31,579,206	16,292,455	2,577,066	52.98
Auajize	616,089,890	34,578,533	25,411,331	686,407	41.25	Marion	802,477,720	53,213,007	36,559,345	798,128	45.56
Belmont	709,742,280	43,087,367	30,308,401	23,792	42.70	Medina	3,249,689,580	286,162,684	152,453,738	2,008,096	46.91
Brown	441,126,220	21,375,997	16,711,589	449,200	37.88	Meigs	195,334,510	9,096,416	7,781,021	7,843	39.83
Builer	5,144,613,220	360,077,116	254,584,220	6,401,847	49.49	Mercer	598,658,282	24,892,431	24,892,431	383,762	41.58
Carroll	379,404,310	19,937,817	14,088,508	25,256	37.13	Miami	1,608,918,840	104,319,977	65,301,122	889,682	40.59
Champaign	540,592,640	33,789,297	22,600,850	53,777	41.81	Monroe	150,722,670	7,509,601	5,202,391	7,613	34.52
Clark	1,798,490,050	124,081,696	81,398,723	488,250	45.26	Montgomery	7,568,805,050	664,512,638	458,722,015	20,865,735	60.61
Clermont	2,750,063,470	216,482,677	136,245,914	2,004,530	49.54	Morgan	148,280,890	7,377,640	5,218,378	1,342	35.19
Climon	569,917,410	31,031,182	25,331,302	307,557	44.45	Morrow	401,634,820	23,167,771	17,076,874	151,369	42.52
Columbiana	1,189,211,660	70,319,003	51,327,806	215,464	43.16	Muskingum	1,027,551,480	65,191,923	41,739,728	271,619	40.62
Coshocton	409,269,070	23,320,323	16,475,325	38,227	40.26	Noble	116,501,820	5,581,833	4,495,000	2,346	38.58
Crawford	499,687,700	36,263,968	22,738,226	141,627	45.50	Ottawa	1,060,021,960	69,494,596	39,232,587	2,587,658	37.01
Cuyahoga	24,689,595,570	2,508,679,647	1,575,061,029	33,079,480	63.79	Paulding	227,031,030	13,358,392	10,371,143	470,402	45.68
Darke	727,237,770	36,355,949	26,457,741	263,392	36.38	Perry	282,048,580	17,440,589	12,881,471	189,094	45.67
Defiance	484,509,520	27,477,995	20,329,838	575,106	41.96	Pickaway	663,694,558	37,345,368	27,328,304	290,134	41.18
Delaware	3,212,545,900	223,846,578	154,905,198	7,056,741	48.22	Pike (c)	199,567,190	12,144,158	8,850,273	0	44.35
Erie	1,390,275,120	112,148,558	66,608,735	1,475,227	47.91	Portage	2,328,411,660	202,990,123	109,299,237	1,421,255	46.94
Fairfield	2,189,802,220	165,288,700	87,957,570	529,352	40.17	Preble	549,903,870	22,620,900	22,620,900	1,174,844	41.14
Fayette	384,186,930	20,236,719	15,194,912	404,895	39.55	Putnam	442,997,150	21,274,005	17,025,252	354,712	38.43
Franklin	18,750,227,670	1,711,238,697	1,130,450,600	23,085,532	60.29	Richland	1,548,026,680	113,764,211	77,709,055	1,694,397	50.20
Fulton	593,979,720	42,418,460	29,262,621	857,704	49.27	Ross	788,915,930	42,373,831	28,689,123	216,272	36.37
Gallia (c)	309,147,270	12,011,844	9,802,357	0	31.71	Sandusky	810,956,900	46,278,614	32,867,668	343,465	40.53
Geauga	2,132,263,670	201,261,987	112,284,554	1,609,269	52.66	Scioto	617,187,000	36,505,027	27,140,412	396,377	43.97
Greene	2,414,814,620	182,524,979	127,135,127	2,018,149	52.65	Seneca	685,785,980	41,355,662	27,665,063	373,069	40.34
Guernsey	352,031,420	21,266,372	17,600,061	154,231	50.45	Shelby	691,334,880	38,356,652	28,168,845	863,249	40.75
Hamilton	14,489,393,450	1,291,162,223	870,069,674	30,906,742	60.05	Stark	5,324,460,190	388,868,564	247,277,394	1,528,129	46.44
Hancock	1,138,166,800	63,598,314	44,046,213	976,258	38.70	Summit	9,114,005,820	752,963,966	511,624,741	17,320,001	56.14
Hardin	323,259,780	18,492,879	13,777,343	882,110	42.62	Trumbull	2,623,314,080	180,361,281	129,056,344	1,497,776	49.20
Harrison	149,738,170	8,758,373	6,228,552	30,913	41.60	Tuscarawas	1,211,288,760	765,206,770	49,341,335	113,577	40.73
Henry	384,464,450	24,884,412	18,475,046	688,936	48.08	Union	50,770,646	50,770,646	38,345,159	185,530	50.11
Highland	453,320,220	21,247,946	17,376,052	542,235	38.33	Van Wert	353,118,740	22,387,248	16,000,451	981,155	45.31
Hocking	335,992,360	20,573,326	15,540,130	29,057	46.25	Vinton	100,234,980	4,269,229	3,959,297	75	39.50
Holmes (c)	508,146,800	27,686,184	22,859,268	0	44.99	Warren	3,404,722,150	253,691,693	148,449,969	3,696,831	43.60
Huron	757,312,560	45,231,211	29,213,088	241,755	38.57	Washington	721,432,990	39,344,384	28,209,357	62,439	39.10
Jackson	288,366,850	13,879,999	12,424,235	5,402	43.08	Wayne	1,444,292,450	102,752,211	70,421,193	464,737	48.76
Jefferson	709,957,730	40,190,188	28,693,570	213,476	40.42	Williams	526,776,840	34,582,043	20,581,795	1,185,628	39.07
Knox	707,696,010	44,061,010	32,697,067	696,095	46.20	Wood	1,969,274,030	150,956,247	95,867,014	4,403,438	48.68
Lake	4,492,967,220	382,721,451	224,562,449	5,981,151	49.98	Wyandot	302,289,280	15,764,518	10,213,282	71,104	33.79
Lawrence	522,494,780	18,982,029	16,899,093	58,246	32.34	Total	\$17,975,282,762	\$1,400,609,149	\$91,383,387,507	\$230,461,886	52.79
Licking	2,328,655,370	143,167,610	102,249,195	2,225,608	43.91						

(a) Represents taxes charged after tax reduction factors are applied. The 10% rollback for all real property, 2.5% rollback for residential real property, and homestead exemption reduction have not been subtracted from this figure because they are fully reimbursed to the local governments and school districts from the state General Revenue Fund.

(b) Rates shown in mills equal taxes charged divided by taxable value.

(c) Counties which levied no special assessments.

Source: Abstracts filed by county auditors with the Department of Taxation.

Table 4 — Taxes Charged on Real Property, and Property Tax Relief^(a), by County, Tax Year 2001^(b)

County	Taxes Charged ^(c)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(d)	Homestead Exemption Reduction	Net Taxes Collectible ^(e)	County	Taxes Charged ^(c)	10% Reduction	2.5% Reduction in Taxes of Homeowners ^(d)	Homestead Exemption Reduction	Net Taxes Collectible ^(e)
Adams	\$10,837,164	\$1,192,839	\$47,465	\$199,780	\$9,397,079	Logan	\$30,212,214	\$3,013,282	\$214,906	\$169,851	\$26,796,175
Allen	53,073,433	5,290,191	760,143	301,510	46,721,589	Lorain	225,698,302	12,520,396	3,524,914	1,428,091	208,224,901
Ashland	26,252,711	2,624,262	388,826	215,905	23,023,518	Lucas	372,016,994	36,922,289	5,538,766	3,028,001	326,507,938
Ashubula	60,464,531	6,035,456	774,107	807,793	52,847,175	Madison	2,467,744	2,467,744	370,744	162,408	2,167,707
Athens	28,679,788	2,862,218	306,320	468,570	25,042,689	Mahoning	167,292,455	16,633,089	2,592,117	2,320,196	145,747,053
Auclair	25,411,331	2,537,801	365,450	126,231	22,381,849	Marion	36,559,345	3,651,464	502,188	413,547	31,992,147
Belmont	30,308,401	3,028,019	395,450	661,462	26,223,470	Medina	152,453,738	15,184,141	2,664,265	728,298	133,877,034
Brown	16,711,589	1,671,378	171,799	209,861	14,658,551	Meigs	7,781,021	777,491	65,777	173,694	6,764,059
Butler	254,584,220	25,400,602	3,349,784	1,165,798	224,668,035	Mercer	24,892,431	2,489,616	317,642	137,562	21,948,611
Carroll	14,088,508	1,406,461	172,972	181,516	12,327,559	Miami	65,301,122	6,505,156	898,504	468,094	57,429,368
Champaign	22,600,850	2,251,397	210,267	195,423	19,943,763	Monroe	5,202,391	520,171	47,604	115,634	4,518,982
Clark	81,398,723	8,176,581	1,216,941	846,424	70,573,778	Montgomery	458,722,015	45,794,497	6,405,421	3,479,308	403,042,788
Clermont	136,245,914	13,752,374	1,888,414	638,459	119,966,667	Morgan	5,218,378	521,084	44,550	103,686	4,549,058
Clinton	25,331,302	2,526,287	245,360	119,989	22,439,666	Morrow	17,076,874	1,705,502	215,926	149,203	15,006,244
Columbiana	51,327,806	5,108,939	645,700	843,387	44,729,780	Muskingum	41,739,728	4,170,946	571,570	645,850	36,351,361
Coshocton	16,475,325	1,650,748	188,394	180,924	14,455,258	Noble	4,495,002	450,012	48,016	99,762	3,897,209
Crawford	22,738,226	2,274,860	253,037	400,227	19,810,101	Ottawa	39,232,587	3,923,607	204,681	222,186	34,882,113
Cuyahoga	1,575,061,029	152,544,141	23,979,505	12,649,516	1,385,887,867	Paulding	10,371,143	1,038,059	133,502	98,773	9,100,809
Darke	26,457,741	2,640,105	296,432	236,718	23,284,487	Perry	12,881,471	1,287,272	110,827,700	317,477	11,082,700
Defiance	20,329,838	2,037,651	308,765	142,217	17,841,205	Pickaway	27,328,304	2,729,911	364,078	170,483	24,063,832
Delaware	154,905,198	16,173,248	2,626,005	1,801,886	135,925,758	Pike	8,850,273	882,859	107,034	219,707	7,640,673
Erie	66,608,735	6,663,106	985,961	497,050	58,462,618	Portage	109,299,237	10,865,928	1,243,455	664,987	96,524,866
Fairfield	87,957,570	8,847,347	1,198,200	554,103	77,357,920	Preble	22,620,900	2,253,041	333,279	224,389	19,810,191
Fayette	15,194,912	1,500,800	196,895	149,805	13,298,132	Putnam	17,025,252	1,731,703	274,428	108,632	14,910,489
Franklin	1,130,450,600	114,713,736	14,074,567	3,888,297	997,774,000	Richland	77,709,055	7,738,279	1,093,122	929,039	67,948,614
Fulton	29,262,621	2,927,399	450,418	195,571	25,689,234	Ross	28,689,123	2,861,202	341,958	411,582	25,074,381
Gallia	9,802,357	980,011	88,209	188,177	8,545,959	Sandusky	32,867,668	3,265,097	492,455	269,496	28,840,620
Geauga	112,284,554	11,211,959	1,866,257	414,932	98,791,405	Scioto	27,140,412	2,708,694	374,847	866,532	23,190,339
Greene	127,135,127	12,663,255	1,835,984	409,727	112,226,161	Seneca	27,665,063	2,766,202	334,801	263,905	24,300,156
Guernsey	17,760,061	1,774,156	201,631	290,719	15,493,555	Shelby	28,168,845	2,799,052	282,965	175,428	24,911,398
Hamilton	870,069,674	88,428,094	12,217,867	3,429,006	765,994,707	Stark	247,277,394	24,610,797	3,688,943	1,923,787	217,053,867
Hancock	44,046,213	4,552,932	641,056	203,295	38,648,931	Summit	51,624,741	5,104,863	6,961,406	4,156,829	44,965,643
Hardin	13,777,343	1,377,264	161,559	141,900	12,098,620	Trumbull	129,056,344	12,889,233	1,733,426	1,765,873	112,667,812
Harrison	6,228,552	621,313	60,536	163,938	5,382,765	Tuscarawas	49,341,335	4,927,609	573,567	652,459	43,187,700
Henry	18,475,046	1,845,375	229,560	131,300	16,268,810	Union	38,345,159	3,843,002	431,383	148,351	33,922,422
Highland	17,376,052	1,730,086	136,274	240,793	15,268,899	Van Wert	16,000,451	1,600,310	203,135	166,216	14,030,790
Hocking	15,540,130	1,547,089	210,113	177,241	13,605,688	Vinton	3,959,297	395,652	40,790	114,040	3,408,815
Holmes	22,859,268	2,288,731	200,319	91,655	20,278,564	Warren	148,449,969	14,839,479	2,414,678	444,794	130,751,018
Huron	29,213,088	2,960,531	441,469	275,340	25,535,748	Washington	28,209,357	2,820,631	348,724	341,606	24,698,397
Jackson	12,424,235	1,240,037	68,277	618,850	10,797,070	Wayne	70,421,193	7,027,694	915,148	423,159	62,055,192
Jefferson	28,693,570	2,864,422	381,147	668,992	24,779,010	Williams	20,581,795	2,050,175	294,994	186,744	18,049,883
Knox	32,697,067	3,261,319	356,124	267,090	28,812,533	Wood	95,867,014	9,567,933	1,282,210	385,926	84,630,945
Lake	224,562,449	22,352,607	3,121,723	1,226,372	197,861,746	Wyandot	10,213,287	1,016,392	107,323	89,694	8,999,878
Lawrence	16,899,093	1,686,928	224,868	585,494	14,401,803	Total	\$9,183,387,507	\$906,944,834	\$128,354,888	\$65,053,432	\$8,083,034,353
Licking	102,249,195	10,262,025	1,601,889	406,609	89,978,673						

(a) These figures include those taxpayers that filed late for the homestead exemption (\$1,072,493) and 2.5% tax reduction (\$168,160), and exclude administrative fees (\$25,319) associated with these programs.

(b) Taxes charged in tax year 2001 and collected or reimbursed in tax year 2002.

(c) Net taxes charged after application of percentage reductions required by R.C. 319.301.

(d) Reduction is applied to residential and agricultural property not exceeding one acre.

(e) County figures may not add to total due to rounding.

Source: Abstracts filed by county auditors and records of the Department of Taxation.

Table 5
Assessed Valuation of Exempt Real Property
in Ohio, by Selected Ownership
Classifications, Tax Years 1997-2001
(in millions of dollars)

Property Under Public Ownership	1997	1998	1999	2000	2001
Boards of Education	\$3,618.1	\$3,740.5	\$3,943.1	\$4,229.0	\$4,361.8
Municipalities	3,301.2	3,311.1	3,443.3	3,838.1	3,981.9
State	2,564.9	2,256.3	2,634.1	2,736.3	2,760.3
Counties	1,441.5	1,519.7	1,604.0	1,672.2	1,860.8
United States	1,288.8	1,298.3	1,376.4	1,409.9	1,425.8
Park Districts	346.8	358.5	373.1	384.8	406.8
Townships	<u>166.9</u>	<u>161.6</u>	<u>183.2</u>	<u>192.2</u>	<u>204.3</u>
Total	\$12,728.2	\$12,646.0	\$13,557.2	\$14,462.5	\$15,001.8
Property Under Private Ownership	1997	1998	1999	2000	2001
Tax Abatements	\$2,660.4	\$2,864.4	\$3,333.0	\$3,905.4	\$4,364.8
Charities	2,650.7	2,588.2	2,765.9	2,974.5	3,102.5
Churches	2,482.8	2,538.1	2,744.6	2,925.2	3,008.3
Schools and Colleges	1,563.2	1,992.4	1,921.5	2,052.4	2,136.4
Cemeteries	<u>189.6</u>	<u>194.1</u>	<u>204.0</u>	<u>219.3</u>	<u>213.6</u>
Total	<u>\$9,546.7</u>	<u>\$10,177.2</u>	<u>\$10,969</u>	<u>\$12,076.8</u>	<u>\$12,825.7</u>
Grand Total*	\$22,700.8	\$23,296.7	\$24,972.8	\$27,145.2	\$28,431.7

*Includes other tax-exempt organizations (e.g., Metropolitan Housing, Volunteer Fire Departments, etc.) not included in any of the listed categories.
 Source: Exempt Real Property abstracts filed by county auditors with the Department of Taxation.



**Table 6
Assessed Valuation of Exempt Real Property
Compared to Total Assessed Real Valuation,
By County, Tax Year 2001**

County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation	County	Total Assessed Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
Adams	\$272,001,190	\$36,973,380	11.97%	Logan	\$705,673,000	\$103,073,820	12.74%
Allen	1,218,469,590	198,531,100	14.01	Lorain	4,447,628,990	626,209,090	12.34
Ashland	624,376,270	82,927,020	11.72	Lucas	6,473,141,290	1,047,828,630	13.93
Ashtabula	1,150,982,120	131,091,390	10.22	Madison	517,573,920	87,173,180	14.41
Athens	514,099,570	254,507,860	33.11	Mahoning	3,157,920,850	382,995,940	10.82
Auglaize	616,089,890	84,396,390	12.05	Marion	802,477,720	110,180,960	12.07
Belmont	709,742,280	125,348,540	15.01	Medina	3,249,689,580	298,985,460	8.43
Brown	441,126,220	44,981,210	9.25	Meigs	195,334,510	18,679,780	8.73
Butler	5,144,613,220	915,318,160	15.10	Mercer	598,658,282	77,850,690	11.51
Carroll	379,404,310	26,600,350	6.55	Miami	1,608,918,840	233,215,600	12.66
Champaign	540,592,640	50,289,340	8.51	Monroe	150,722,670	17,659,350	10.49
Clark	1,798,490,050	198,136,460	9.92	Montgomery	7,568,805,050	1,381,027,270	15.43
Clermont	2,750,063,470	280,817,420	9.27	Morgan	148,280,890	14,457,440	8.88
Clinton	569,917,410	91,079,780	13.78	Morrow	401,634,820	30,374,340	7.03
Columbiana	1,189,211,660	159,064,980	11.80	Muskingum	1,027,551,480	187,312,620	15.42
Coshocton	409,269,070	42,119,530	9.33	Noble	116,501,820	30,696,850	20.85
Crawford	499,687,700	33,866,910	6.35	Ottawa	1,060,021,960	85,732,610	7.48
Cuyahoga	24,689,595,570	4,375,851,610	15.06	Paulding	227,031,030	24,620,220	9.78
Darke	727,237,770	67,835,430	8.53	Perry	282,048,580	37,390,590	11.71
Defiance	484,509,520	62,392,680	11.41	Pickaway	663,694,550	119,214,770	15.23
Delaware	3,212,545,900	492,165,500	13.28	Pike	199,567,190	272,213,450	57.70
Erie	1,390,275,120	145,313,250	9.46	Portage	2,328,411,660	557,614,650	19.32
Fairfield	2,189,802,220	181,788,190	7.67	Preble	549,903,870	49,889,920	8.32
Fayette	384,186,930	48,128,150	11.13	Putnam	442,997,150	74,473,530	14.39
Franklin	18,750,227,670	4,045,699,880	17.75	Richland	1,548,026,680	242,578,680	13.55
Fulton	593,979,720	134,800,390	18.50	Ross	788,915,930	143,760,460	15.41
Gallia	309,147,270	78,852,400	20.32	Sandusky	810,956,900	140,925,700	14.80
Geauga	2,132,263,670	157,857,890	6.89	Scioto	617,187,000	197,364,850	24.23
Greene	2,414,814,620	665,993,580	21.62	Seneca	685,785,980	97,851,400	12.49
Guernsey	352,031,420	87,474,790	19.90	Shelby	691,334,880	77,937,240	10.13
Hamilton	14,489,393,450	2,916,252,650	16.75	Stark	5,324,460,190	784,471,520	12.84
Hancock	1,138,166,800	155,231,100	12.00	Summit	9,114,005,820	1,176,918,600	11.44
Hardin	323,259,780	48,193,790	12.97	Trumbull	2,623,314,080	336,453,180	11.37
Harrison	149,738,170	22,408,520	13.02	Tuscarawas	1,211,288,760	132,711,180	9.87
Henry	384,246,450	49,431,440	11.40	Union	765,206,770	71,802,930	8.58
Highland	453,320,220	53,318,100	10.52	Van Wert	353,118,740	44,567,920	11.21
Hocking	335,992,360	47,607,610	12.41	Vinton	100,234,980	18,815,430	15.80
Holmes	508,146,800	34,166,210	6.30	Warren	3,404,722,150	510,133,940	13.03
Huron	757,312,560	87,347,630	10.34	Washington	721,432,990	95,991,880	11.74
Jackson	288,366,850	34,922,940	10.80	Wayne	1,444,292,450	244,062,470	14.46
Jefferson	709,957,730	114,944,280	13.93	Williams	526,776,840	79,465,830	13.11
Knox	707,696,010	102,752,100	12.68	Wood	1,969,274,030	441,300,000	18.31
Lake	4,492,967,220	389,906,960	7.99	Wyandot	<u>302,289,280</u>	<u>25,325,560</u>	<u>7.73</u>
Lawrence	522,494,780	84,694,230	13.95				
Licking	2,328,655,370	259,034,430	10.01	Total	\$173,975,282,762	\$28,431,725,080	14.05%

Source: Abstracts filed by county auditors with the Department of Taxation.

**Table 7
Number of Homestead Exemptions Granted, Average
Reduction in Taxable Value, and Total Amount of
Reduction in Taxes, by County,
Tax Year 2000**

County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*	County	Number of Homestead Exemptions Granted	Average Reduction in Taxable Value	Total Reduction in Real Property Taxes*
Adams	1,029	\$3,770	\$198,332	Logan	755	\$3,573	\$177,617
Allen	1,514	3,692	320,091	Lorain	4,648	3,747	1,433,209
Ashland	921	3,771	226,133	Lucas	9,505	3,451	3,106,996
Ashtabula	2,785	3,851	809,317	Madison	665	4,054	155,432
Athens	1,681	3,786	477,576	Mahoning	8,275	3,770	2,367,151
Auglaize	724	3,360	134,717	Marion	1,631	3,830	422,728
Belmont	2,918	3,766	674,207	Medina	2,132	3,853	724,382
Brown	1,116	3,828	216,053	Meigs	1,111	3,340	174,867
Butler	5,003	3,905	1,187,240	Mercer	748	3,758	140,308
Carroll	872	3,805	177,318	Miami	1,902	3,745	485,368
Champaign	770	3,794	185,790	Monroe	693	3,714	124,433
Clark	3,086	3,900	888,928	Montgomery	10,406	2,781	3,443,683
Clermont	2,303	3,788	631,712	Morgan	532	3,844	105,931
Clinton	584	3,658	125,420	Morrow	691	3,678	157,124
Columbiana	3,642	3,915	864,874	Muskingum	2,510	4,116	650,081
Coshocton	842**	3,562**	185,995	Noble	594	3,664	104,404
Crawford	1,394	3,941	399,978	Ottawa	917	3,784	234,324
Cuyahoga	34,280	3,756	13,028,660	Paulding	421	3,913	103,339
Darke	1,224	3,832	246,850	Perry	1,460	3,698	325,333
Defiance	721	3,677	155,185	Pickaway	763	3,800	170,557
Delaware	689	3,672	175,383	Pike	991	3,746	224,622
Erie	1,631	3,851	518,255	Portage	2,073	3,674	673,173
Fairfield	2,057	3,918	568,922	Preble	1,067	3,939	218,633
Fayette	639	4,104	167,152	Putnam	608	3,662	111,179
Franklin	11,467	3,893	4,030,696	Richland	3,203	3,967	971,874
Fulton	698	3,780	190,627	Ross	2,081	3,711	418,457
Gallia	1,329	3,844	194,383	Sandusky	1,315	3,786	280,938
Geauga	1,311	3,604	422,475	Scioto	3,655	3,982	814,645
Greene	1,620	3,756	421,986	Seneca	1,132	3,829	270,129
Guernsey	1,383	3,571	312,593	Shelby	909	3,589	184,070
Hamilton	10,901	3,746	3,552,533	Stark	7,349	3,850	1,972,282
Hancock	951	3,757	214,896	Summit	13,448	3,926	4,128,083
Hardin	627	4,042	138,691	Trumbull	6,605	3,941	1,766,287
Harrison	751	3,808	169,387	Tuscarawas	2,773	3,894	666,395
Henry	603	3,560	139,717	Union	696	3,559	157,364
Highland	1,407	3,788	244,996	Van Wert	686	3,944	176,594
Hocking	744	3,682	160,078	Vinton	673	3,858	112,101
Holmes	427	3,787	98,769	Warren	1,675	3,639	456,020
Huron	1,527	3,035	287,693	Washington	1,775	3,616	341,150
Jackson	1,518	4,166	318,326	Wayne	1,677	3,780	437,357
Jefferson	3,124	3,826	680,641	Williams	742	3,732	195,243
Knox	1,122	4,167	275,214	Wood	1,474	3,632	404,674
Lake	3,972	3,680	1,287,034	Wyandot	463	3,764	89,456
Lawrence	3,843	4,172	600,020				
Licking	1,939	3,890	419,521	Total	230,276	\$3,750	\$66,402,358

* These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program.

The total amount of administrative fees for this program was \$1.3 million.

** Data are from tax year 1999, and are not part of total; county did not provide 2000 data for number of exemptions and taxable value.

Source: Surveys filed with the Department of Taxation by county auditors.