



## Property Tax – Real Property

**T**he real property tax is Ohio's oldest tax. It has been an ad valorem tax – meaning, based on value – since 1825, and the Ohio constitution has generally required property to be taxed by uniform rule according to value since 1851.

The Department of Taxation ensures uniformity through its oversight of the appraisal work of Ohio's county auditors. According to state law and department rules, auditors conduct a full reappraisal of real property every six years and update values in the third year following each sexennial reappraisal. The department's Division of Tax Equalization compares the assessed values of properties to sale prices, then uses these "sales ratios" to evaluate assessments and, if necessary, seek changes.

In tax year 2007, the assessed valuation of real property in Ohio was about \$235.9 billion (\$674 billion in appraised true value), an increase of approximately 0.8 percent from 2006. Revenue from taxes levied on this assessed value were distributed by county auditors to the local taxing authorities during calendar year 2008.

Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (a section frequently referred to as "House Bill 920") were nearly \$13.1 billion for tax year 2007, an increase of 1.3 percent over 2006. This amount does not include deductions for the 10 percent partial exemption on certain residential and agricultural property, the 2.5 percent rollback for owner-occupied dwellings, and the homestead exemption for senior citizens and certain disabled homeowners.

The 2008 fiscal year was marked by the expansion of the homestead exemption to more than a half million additional homeowners. Previously, most senior citizens and disabled Ohioans were excluded from the homestead exemption because of income tests. The exemption, restructured in mid-2007 by House Bill 119, offers eligible homeowners, regardless of income, a credit equal to the tax that would otherwise be charged on up to \$25,000 of the market value of their homestead (a dwelling and up to one acre of land).

The state reimburses local governments and school districts for the full amount of the 10 percent rollback, the 2.5 percent rollback and the homestead exemption. The amount of property tax relief for calendar year 2007 (reimbursed in 2008) was \$990.6 million for the 10 percent reduction, \$193.9 million for the 2.5 percent reduction and \$317.1 million for the homestead exemption. These figures do not include those

taxpayers who filed late for the homestead and 2.5 percent reductions.

### Taxpayer

All real property owners who are not specifically exempt are subject to the real property tax.

### Tax Base

(Ohio Revised Code 5713.03, 5715.01)

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



### Rates

(R.C. 319.301, 5705.02-.05, 5705.19)

Real property tax rates are levied locally and vary by taxing jurisdiction. The total tax rate for any particular parcel includes all levies either enacted by a legislative authority or approved by the voters of all taxing jurisdictions in which the property is a part. Examples of such jurisdictions include school districts, counties, municipalities, townships, and special service districts. Each

unique combination of these taxing jurisdictions creates a separate taxing district.

During 2007, the statewide average "gross" tax rate was 86.35 mills on residential and agricultural real property and 87.52 mills on commercial and industrial property. The statewide average "effective" or net tax rate on residential and agricultural real property was 53.69 mills, while the effective rate was 62.60 mills on commercial and industrial property. The difference between the gross and effective rate is due to tax reduction factors that generally prevent changes in voted taxes when the valuation of existing real property is increased or decreased (see **Credits**).

The Ohio Constitution prohibits governmental units from levying property taxes that, in the aggregate, exceed 1 percent of true value, unless they are approved by voters. This is known in state law as the 10-mill limitation on nonvoted or "inside" millage. Since these inside mills are levied on taxable value, which is 35 percent of true value, the result is a statutory limit of 0.35 percent, or nearly three times as strict as the constitutional 1 percent limit.

## Exemptions

The real property of governmental or private institutional organizations may be exempt based on how the property is used and/or owned. Examples include schools, charities, churches and municipal corporations. Many other specific exemptions are also provided in the Revised Code.

## Credits

(R.C. 319.301, 319.302, 323.151-157)

### Property tax rollbacks

Since 1971, a 10 percent reduction, or “rollback,” has applied to each taxpayer’s real property tax bill. In 2005, as part of a broader series of tax reforms, the General Assembly limited the 10 percent rollback to all real property not intended primarily for use in a business activity. The state reimburses local governments and schools for the cost of this rollback.

In addition, a 2.5 percent rollback of real property taxes is granted on a homestead (a dwelling plus up to one acre) that is occupied by the homeowner. The state reimburses local governments and schools for the cost of this rollback.

### Tax reduction factors

Each year, the department calculates effective tax rates based on tax reduction factors that eliminate the effect of a change in the valuation of existing real property on certain voted taxes. This law, outlined in R.C. 319.301, was enacted in 1976 by the 111th General Assembly as House Bill 920. Reduction factors are applied to eligible tax rates for each taxing unit, such as a school district, a county, or a municipality.

For the purpose of applying 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 adjustments are applied to taxes levied against each of these two classes whenever the value of existing real property changes within these respective classes.

Reduction factors are only calculated on “carry over” property – meaning, property that is taxed in both the preceding and current year within the same reduction factor class. Therefore, new construction does not trigger a change in reduction factors, and taxing authorities receive new revenue as new property is added. Likewise, reduction factors do not stabilize revenue when property is removed from a class through exemption, demolition, or reclassification. Also, reduction factors are not applied to unvoted millage within the 10 mill constitutional limit or to millage authorized by municipal charter.

Finally, if the tax reductions would reduce the effective tax rate for current expenses of a school district below 20 mills on real property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. (However, districts that levy less than 20 mills do not automatically reach this 20 mill floor; a district that only levies 18 mills for current expense purposes will never receive more than 18 mills). The reduction factors of joint vocational school districts are adjusted in a similar manner to yield a minimum of two effective mills on each class of real property.

### Homestead exemption

The homestead exemption is available to the homesteads of qualified homeowners who are either:

- at least 65 years of age,
- permanently and totally disabled, or
- at least 59 years of age and the surviving spouse of a deceased taxpayer who previously received the exemption.

Before the 2007 tax year, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income. In the last year of this structured exemption, the 2006 tax year, some 216,810 taxpayers qualified. The average size of an exemption was \$11,625 in true value (\$4,070 in taxable value) – meaning that those homeowners who qualified for the program were able to exempt an average of \$11,625 of the value of their homestead from property taxation. This resulted in a total tax savings of about \$70.1 million (see Table 7).

House Bill 119, enacted by the Ohio General Assembly and signed into law by Governor Ted Strickland on June 30, 2007, greatly expanded and simplified the homestead exemption.

Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits no longer applied. Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the value of an eligible homestead from property taxation.

In October 2007, the department estimated that an additional 566,000 homeowners had signed up for the newly-expanded homestead exemption during a special July 2 through Oct. 1 enrollment period. This estimate does not include the approximately 222,000 homeowners who had already been enrolled under the earlier guidelines and who would continue to participate. The total tax savings from the homestead exemption during the 2007 tax year (for bills payable in 2008) was \$317.1 million (see Table 1).

For a limited number of taxpayers, the older version of the homestead exemption was more beneficial. A grandfather clause in H.B. 119 protects such homeowners by not allowing the size of the credit to fall below the amount of savings credited on 2006 tax bills (payable in 2007).

## Special Provisions

### Current agricultural use value (R.C. 5713.30 – 5713.36)

The Ohio Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. But land devoted exclusively to commercial agricultural use may be valued according to its current use instead of its “highest and best” potential use. Such land must meet one of the following requirements for three years before the year in which application for the current use treatment is made:

- ten acres or more must be devoted to commercial agricultural use; or
- under ten 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 assessed on the land in an amount equal to the difference in the amount of tax levied on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

**Forest land** (R.C. 5713.22 – 5713.26)

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

**Manufactured home tax** (R.C. 4505.01, 4503.06, 4503.065)

Manufactured homes are subject to an annual property tax. The valuation method and tax calculation depend on whether or not the manufactured home is taxed like (but not as) real property:

**Personal property approach** – The assessed value of a manufactured home, if situated in Ohio before Jan. 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 based on one of two schedules. The manufactured home tax is calculated by applying the gross tax rate of the taxing district in which the home is situated to the home's assessed value.

**Real property approach** – If a home was situated or had ownership transferred on or after Jan. 1, 2000, it is assessed at 35 percent of true value. This method of assessment also applies to homes situated before Jan. 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 applying a 10 percent rollback. Taxes may be reduced by an additional 2.5 percent if the home is owner-occupied. A homestead exemption is available for qualifying homeowners (see **Credits**).

In either case, one-half of the amount of the annual tax is due by March 1 with the balance due by July 31. These dates are subject to extension in the same manner provided for real property (noted below). If the structure is taxable as personal property used in business 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.

**Filing and Payment Dates**

(R.C. 323.12, 323.17)

Under ordinary circumstances, at least one half of a real property tax bill is due by Jan. 31, with the balance due by June 20.

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 in order 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.

**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.

County auditors are responsible for assessing all real property and for preparing a general tax list and duplicate. Using the duplicate, county treasurers prepare property tax bills and are responsible for the actual collection of the tax. County boards of revision hear complaints on the assessment or valuation of real property and may increase or decrease an assessment or order a reassessment in the value of any property properly before it.

**Ohio Revised Code Citations**

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

**Recent Legislation**

**House Bill 359, 127th General Assembly (effective Sept. 30, 2008).**

**Delinquent Tax and Assessment Collection (DELTA**

**Fund** – R.C. 321.261 was amended to allow a county treasurer or county prosecuting attorney of a county with more than 100,000 people to expend each year a combined amount not to exceed \$3 million of excess moneys in the county's DELTAC Fund for the purpose of assisting townships and municipalities in abating foreclosed residential nuisances, including paying the costs of securing such buildings, lot maintenance, and demolition. The changes also allow a prosecuting attorney to apply the funds to costs of prosecuting alleged violations of criminal and civil laws governing real estate and related transactions, including fraud and abuse.

**House Bill 562, 127th General Assembly (effective Sept. 23, 2008; certain provisions effective on other dates).**

**Delinquent Tax and Assessment Collection (DELTA**

**Fund** – R.C. 321.262 was enacted. In a county with a population exceeding 400,000, the county treasurer or county prosecuting attorney may expend the excess in the DELTAC Fund (beyond what is needed to fulfill the requirements of R.C. 321.261 for the collection of delinquent taxes) to provide financial assistance in the form of loans to borrowers in default on their home mortgages, including for the payment of late fees, to clear arrearage balances, and to augment moneys used in the county's foreclosure prevention program. The combined amount so expended in any year may not exceed \$3 million.

**Joint Economic Development District (JEDD)** – R.C. 715.73

was amended to allow a JEDD to be zoned for residential use and to require that no electors shall reside within a JEDD on the effective date of the contract creating the JEDD. Also, R.C. 715.74 was amended to provide that an income tax levied in a JEDD, with respect to an individual, shall only apply to the individual's income that is received for personal services performed within the JEDD.

**School Emergency Levies** – R.C. 5705.194 was amended to increase the maximum term of a school emergency levy

from five to ten years. Also, R.C. 5705.199 was enacted to create a new type of levy, called a substitute levy, whereby a school district may substitute all or a portion of its existing emergency levies. In the initial year of the substitute levy, the amount levied shall equal the aggregate amount of the existing emergency levies, or portions of emergency levies, being substituted. In each subsequent year, the amount levied equals the sum of (a) the amount levied in the prior year and (b) the product of the taxable value of all non-carry over property (such as new construction) added to the current tax year times last year's tax rate. Substitute levies may be enacted in terms of up to ten years or for a continuing period of time.

**Charitable Exemption** – Adds a new division (C) to R.C. 5709.121 that defines an institution as a charitable institution eligible for exemption from property taxation if it is a nonprofit corporation or association, if no part of its net earnings inures to the benefit of any private shareholder or individual, it is exempt from federal income taxation, if the majority of the institution's board of directors are appointed by the mayor or legislative authority of a municipality or a board of county commissioners, or a combination thereof, and if the primary purpose of the institution is to assist in the development and revitalization of downtown urban areas. (Note: This provision was later amended by H.B. 458, effective Dec. 30, 2008, to clarify that not all charitable institutions are required to exhibit these characteristics.) Uncodified Section 757.10 expressed the legislative intent that H.B.562's change to R.C. 5709.121 was intended to clarify that the institutions described in the amendment are charitable institutions for the purposes of that section as it existed before the effective date of the amendment. Thus, the amendment applies to any application for exemption pending before the Tax Commissioner on the effective date of this act or filed thereafter.

**Township Tax Increment Financing (TIF)** – Uncodified Section 757.10 allows the board of trustees of a township with a population exceeding 55,000, according to the most recent federal decennial census, to adopt a resolution under R.C. 5709.73(B) to create a parcel TIF on or before Dec. 31, 2008, by majority vote. Such a board may also adopt a resolution under R.C. 5709.73(C) for an incentive district TIF on or before Dec. 31, 2008, by majority vote, if the other requirements of that division are satisfied. Permanent law requires a unanimous vote under both divisions.

**Conservancy District** – R.C. 6101.53 and 6101.55 were amended to extend from Sept. 1 to Sept. 30 the deadline for the board of directors of a conservancy district to levy a maintenance assessment or place the improvement assessment in the conservancy assessment record.

**Tax Certificates** – Amended R.C. 5721.30 through 5721.43 and enacted uncodified sections 803.03 and 812.50 of the bill to make substantial changes to the tax certificate program, including allowing counties of all sizes to participate. The tax certificate program allows county treasurers to sell tax lien certificates on delinquent property. Property owners whose tax liens are sold in this manner have one year to redeem the certificate with the treasurer, after which their property can be foreclosed by the certificate holder.

**House Bill 385, 127th General Assembly (effective Sept. 12, 2008).**

**Greenspace** – R.C. 5705.19(HH) was amended to allow land acquired by a board of township trustees for the purpose of protecting or preserving greenspace to be used for recreational purposes, as long as no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. The authorization does not apply to land located in a township that had a population, at the time it passed its first greenspace levy, of more than 38,000 within a county that had a population, at that time, of at least 860,000.

**House Bill 138, 127th General Assembly (effective Sept. 11, 2008).**

**Foreclosures of delinquent property** – R.C. 323.25, 323.28, 323.47, 5721.18, 5721.19, and 5723.01 were amended to change some procedures regarding judicial sales of delinquent real property. Courts and county boards of revision are permitted to transfer certain tax delinquent lands subject to judicial foreclosure without appraisal or sale. Also, property that did not sell at a judicial sale is offered to a political subdivision before forfeiture to the state.

**House Bill 46, 127th General Assembly (effective Sept. 1, 2008).**

**Tax lists and duplicates** – R.C. 319.28 and 319.54 were amended to allow a safety worker to request, by written affidavit, the county auditor to remove the safety worker's name from the real property tax list and duplicate and insert the safety worker's initials without the charge of the real property conveyance fee. If such removal and insertion is not practicable, the auditor must verbally or in writing within five business days after receiving the written request explain to the safety worker why the removal and insertion is not practicable. For purposes of this provision, a safety worker includes a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, or EMT.

**House Bill 289, 127th General Assembly (effective July 18, 2008).**

**Agricultural security areas** – R.C. 5709.28 was amended to change the exemption for a qualifying building, structure, improvement, or fixture on land enrolled in an agricultural security area from any such property with a true value of at least \$25,000 to such property whose aggregate new investment has a true value of at least \$25,000.

**House Bill 160, 127th General Assembly (effective June 20, 2008).**

**Limited liability companies** – R.C. 1705.02 was amended to provide that a limited liability company (LLC) may be formed for any profit or nonprofit purpose. Also, R.C. 5701.14 was enacted to define a nonprofit LLC. Uncodified Section 6 states that R.C. 1705.02 and R.C. 5701.14 apply to any LLC that was in existence prior to the effective date of the act and that asserts to be a nonprofit LLC.

**Tax exemptions** – R.C. 5713.08 was amended to provide that a county auditor may not strike property from the exempt list solely because it had been conveyed to a single member LLC with a nonprofit purpose from its nonprofit

member or because it had been conveyed by a single member LLC with a nonprofit purpose to its nonprofit member. R.C. 5713.08 was also amended to:

- remove the requirement that all special assessments due must be paid at the time the exemption application is filed to give the Tax Commissioner jurisdiction over the application; and
- provide that if the treasurer's certificate is not included with the exemption application or the certificate reflects unpaid taxes, penalties, and interest that may not be remitted, the Tax Commissioner will notify the property owner, who has 60 days to produce a corrected treasurer's certificate to give the Commissioner jurisdiction over the application.

Also, R.C. 5715.27 was amended to provide that a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than 30 years of any property may file an application for exemption. R.C. 5715.27 was also amended to:

- provide that notifications of exemption applications to requesting school districts will be given on a monthly basis, instead of quarterly as under prior law; and
- add several exemption sections for economic incentives to the list of sections for which the Tax Commissioner may grant or deny an exemption application upon the request of the property owner without waiting for the school district to file a statement in opposition thereto.

Finally, uncodified Section 3 of the bill indicates that the amendments to R.C. 5713.08 and R.C. 5715.27 are intended to be remedial in nature and apply to any application for exemption from taxation pending before the Tax Commissioner, the Board of Tax Appeals, a court of appeals, or the Supreme Court on the effective date of the act.

## Recent Court Decisions

### **Columbus City School District Board of Education v. Franklin County Board of Revision, 114 Ohio St.3d 1224 (2007):**

Under R.C. 5717.03(B), the Board of Tax Appeals (BTA) must certify its decision to "the person in whose name the property is listed, or sought to be listed, if such person is not a party to the appeal," among others. The Supreme Court interpreted that requirement to apply to the person whom the record shows to be the owner of the property at the time the BTA is required to certify its decision, not the owner at the time the original complaint was filed. Since the current owner was not served the notice of appeal, the Court dismissed the appeal for lack of jurisdiction under R.C. 5717.04.

### **Colonial Village Ltd. v. Washington County Board of Revision, 114 Ohio St.3d 493 (2007):**

The Supreme Court held that the failure to use certified mail, required by R.C. 5715.20(A), belongs to that limited class of jurisdictional defects that may be waived under appropriate circumstances. To wit, a party to a BTA appeal under R.C. 5717.01 may waive the method of certification to itself when it pursues an appeal and when no party contests jurisdiction before the BTA. The issuance of a BTA

decision on the merits completes the waiver, and such decision is valid and binding.

### **St. Bernard Self-Storage LLC. v. Hamilton County Board of Revision, 115 Ohio St.3d 365 (2007):**

For purposes of allocating a part of the sale price of real property to items other than the realty, the Supreme Court held, in general, that, in the context of valuing property for tax purposes, such an allocation does not reflect the value of the real property, unless other indicia on the face of the contract, the circumstances attending the allocation, or some other independent evidence establishes the propriety of the allocation. In the instant case, the Court denied an allocation of value to goodwill for two reasons. First, income generated from leasing space in a self-storage facility is part of the rights and privileges of the realty and as a result constitutes a part of the value of the real property. Second, such goodwill cannot be severed from the realty and transferred or retained separately.

### **Cummins Property Services LLC. v. Franklin County Board of Revision, 117 Ohio St.3d 516 (2008):**

Citing *Berea City School District Board of Education v. Cuyahoga County Board of Revision*, 106 Ohio St.3d 269 (2005), the Supreme Court held that the sale price of real property subject to a recent arm's length sale shall be the true value for taxation purposes, even when the property is encumbered with deed restrictions. Moreover, where no such sale exists, "the uniform rule envisions that an appraisal will be prepared, and constitutional uniformity does not prohibit the differential treatment of encumbrances when property is being appraised in materially different contexts."

### **Dublin City Schools Bd. of Educ. v. Franklin County Bd. of Revision, 118 Ohio St.3d 45 (2008):**

Citing *Berea City School District Board of Education v. Cuyahoga County Board of Revision*, 106 Ohio St.3d 269 (2005), the Supreme Court held that the sale price of real property subject to a recent arm's length sale shall be the true value for taxation purposes, even when the property is encumbered with easements.

### **Rhodes v. Hamilton County Board of Revision, 117 Ohio St.3d 532 (2008):**

Citing *Berea City School District Board of Education v. Cuyahoga County Board of Revision*, 106 Ohio St.3d 269 (2005) holding on property subject to long-term, below-market leases, the Supreme Court held that the sale price of real property subject to a recent arm's length sale shall be the true value for taxation purposes, even when the property is encumbered with long-term, above-market leases. The difference between a property being encumbered with a lease for below-market rent or above-market rent "is a distinction without legal significance."

### **Polaris Amphitheater Concerts Inc. v. Delaware County Board of Revision, 118 Ohio St.3d 330 (2008):**

The Supreme Court held that Polaris was in its rights to file a notice of appeal that challenged only the land valuation as a method of reducing the total valuation of the property. The notice of appeal sought a reduction in total value equal to the amount by which the land value was allegedly overstated.

## Recent Forms

DTE Form 100R, Residential Rental Property Registration Notice, was prescribed in September 2007.

DTE Form 105A, Homestead Exemption Application for Senior Citizens, Disabled Persons, and Surviving Spouses, was revised in October 2007.

DTE Form 105A-Supplement, Instructions to Accompany DTE Form 105A-Homestead Exemption Application for Senior Citizens, Disabled Persons, and Surviving Spouses Occupying a Unit in a Housing Cooperative, was revised in August 2007.

DTE Form 105B, Continuing Homestead Exemption Application for Senior Citizens, Disabled Persons, and Surviving Spouses, was revised in October 2007.

DTE Form 105E, Certificate of Disability for the Homestead Exemption, was revised in October 2007.

DTE Form 106A, Homestead Exemption and 2½% Reduction Certificate of Denial, was revised in September 2007.

DTE Form 106B, Homestead Exemption and 2½% Reduction Complaint, was revised in September 2007.

DTE Form 106C, Certificate of Reduction for Homestead Exemption for Senior Citizens, Disabled Persons, and Surviving Spouses, was revised in October 2007.

DTE Form 106E, Certificate of Reduction for Homestead Exemption for Senior Citizens, Disabled Persons, and Surviving Spouses Occupying a Unit in a Housing Cooperative, was revised in October 2007.

## Recent Bulletins

Bulletin 23, The Homestead Exemption for the Aged, Disabled, and Surviving Spouse, was prescribed in September 2007 and revised in November 2007.

Bulletin 24, Residential Rental Property: Registration, Notification, and Penalty Assessment Procedures, was prescribed in September 2007.

**Table 1**

<b>Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, And Tax Relief</b>					
<b>Tax Years 2003 - 2007</b>					
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Value Of Taxable Property	\$196,583,301,381	\$202,591,836,961	\$222,488,359,822	\$234,133,065,917	\$235,916,746,794
Residential & Agricultural	151,127,413,080	156,078,137,391	170,735,325,098	180,305,043,717	184,029,442,834
Other <sup>1</sup>	45,455,888,301	46,513,699,570	51,753,034,724	53,828,022,200	51,887,303,960
Taxes Charged <sup>2</sup>	10,473,581,729	11,242,570,059	12,276,786,818	12,956,794,743	13,128,191,919
Residential & Agricultural	7,747,678,792	8,346,325,594	8,997,828,917	9,568,110,019	9,880,261,962
Other <sup>1</sup>	2,725,902,937	2,896,244,464	3,278,957,901	3,388,684,724	3,247,929,957
Average Effective Tax Rate <sup>3</sup>	53.28 mills	55.49 mills	55.18	55.34	55.65
Residential & Agricultural	51.27mills	53.48 mills	52.70	53.07	53.69
Other <sup>1</sup>	59.97 mills	62.27 mills	63.36	62.95	62.60
10% Reduction In All Real Property Taxes	1,047,877,702	1,124,053,183	893,847,539	952,065,574	990,608,456
2.5% Reduction In Homeowner's Real Property Taxes	149,435,621	160,761,041	172,959,794	184,750,709	193,869,450
Homestead Exemption Reduction <sup>4</sup>	<u>67,951,739</u>	<u>69,297,551</u>	<u>70,479,229</u>	<u>70,966,085</u>	<u>317,107,593</u>
<b>Net Taxes Collectible (After 12.5% Reduction &amp; Homestead Exemption)</b>	<b>\$9,209,719,664</b>	<b>\$9,888,458,284</b>	<b>\$11,139,500,255</b>	<b>\$11,749,012,375</b>	<b>\$11,626,606,421</b>

1 Includes commercial, industrial, mineral, and public utility property.

2 Net taxes charged after application of percentage reductions required by R.C. 319.301.

3 Taxes charged divided by value of taxable property.

4 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 2007									
County	Class I		Class II		County	Class I		Class II	
	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>		Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>	Gross Rate <sup>1</sup>	Net Rate <sup>2</sup>
ADAMS	50.80	41.03	47.66	43.27	LOGAN	65.05	44.54	65.57	48.39
ALLEN	56.54	45.40	56.46	46.95	LORAIN	79.99	50.12	81.08	57.74
ASHLAND	73.20	45.91	76.37	53.67	LUCAS	98.65	55.64	96.90	69.04
ASHTABULA	76.27	50.40	76.75	55.77	MADISON	66.31	51.38	66.54	54.61
ATHENS	80.39	55.04	86.26	59.88	MAHONING	80.05	53.33	81.80	59.94
AUGLAIZE6	2.61	45.19	62.17	51.62	MARION	64.95	43.13	66.09	47.77
BELMONT	62.26	41.10	61.60	44.29	MEDINA	92.98	50.06	94.24	52.84
BROWN	50.01	37.92	50.29	40.06	MEIGS	47.86	39.07	49.91	46.39
BUTLER	77.49	52.84	77.72	58.34	MERCER	58.12	48.41	57.55	51.16
CARROLL	56.06	40.29	56.97	42.53	MIAMI	67.19	42.03	66.30	46.32
CHAMPAIGN	62.47	41.28	68.90	49.46	MONROE	50.13	32.94	50.15	49.26
CLARK	71.65	49.52	72.70	52.79	MONTGOMERY	101.04	67.35	98.31	75.09
CLERMONT	86.87	52.45	85.79	56.73	MORGAN	53.95	37.04	55.60	44.19
CLINTON	54.15	43.90	52.69	45.04	MORROW	53.26	41.03	58.42	45.76
COLUMBIANA	57.47	42.31	59.71	46.27	MUSKINGUM	66.04	44.90	67.34	47.42
COSHOCTON	60.38	39.43	61.10	44.21	NOBLE	46.19	33.78	45.01	38.04
CRAWFORD	73.39	44.38	73.86	52.93	OTTAWA	67.94	36.40	65.57	40.11
CUYAHOGA	114.64	68.07	105.63	75.44	PAULDING	59.03	46.94	63.19	52.89
DARKE	51.64	38.41	53.12	40.80	PERRY	62.25	43.52	63.36	49.42
DEFIANCE	62.51	46.72	63.49	49.27	PICKAWAY	59.13	45.52	62.43	49.33
DELAWARE	77.55	50.54	78.70	53.07	PIKE	59.17	42.31	65.51	48.74
ERIE	84.85	45.39	86.56	55.64	PORTAGE	89.87	49.17	92.27	56.09
FAIRFIELD	82.27	46.30	84.04	42.23	PREBLE	53.41	40.57	55.46	43.27
FAYETTE	57.54	44.57	59.74	45.87	PUTNAM	49.84	41.06	49.02	43.17
FRANKLIN	102.71	59.13	97.25	70.28	RICHLAND	77.63	49.20	79.21	62.99
FULTON	74.97	50.68	74.41	55.29	ROSS	58.78	41.27	63.57	46.08
GALLIA	46.97	39.77	46.01	39.78	SANDUSKY	59.12	41.01	55.56	42.85
GEAUGA	101.57	55.34	101.43	59.63	SCIOTO	59.96	45.34	64.08	49.16
GREENE	81.09	58.39	81.02	59.76	SENECA	63.74	41.87	66.20	53.17
GUERNSEY	59.13	45.92	60.29	50.42	SHELBY	59.69	43.27	60.02	47.11
HAMILTON	93.44	55.13	90.05	65.00	STARK	78.89	48.29	77.05	52.88
HANCOCK	62.41	41.55	63.51	51.44	SUMMIT	89.31	57.81	88.20	64.27
HARDIN	57.09	41.98	55.35	41.51	TRUMBULL	74.06	52.87	72.17	57.46
HARRISON	59.69	39.63	60.94	45.12	TUSCARAWAS	66.28	43.28	67.35	48.26
HENRY	72.98	52.94	73.93	63.05	UNION	76.29	52.74	75.19	58.48
HIGHLAND	45.58	36.59	45.58	37.81	VAN WERT	67.57	48.41	68.77	61.69
HOCKING	60.99	44.13	60.92	46.79	VINTON	47.17	43.10	50.12	48.27
HOLMES	53.66	42.53	53.12	45.68	WARREN	83.98	51.35	87.71	54.26
HURON	60.51	39.61	62.93	43.65	WASHINGTON	55.02	39.45	55.70	43.59
JACKSON	45.93	41.29	47.96	43.57	WAYNE	76.81	49.50	83.76	61.61
JEFFERSON	58.60	38.15	58.78	47.31	WILLIAMS	71.14	44.28	71.30	46.94
KNOX	62.61	45.42	58.41	48.16	WOOD	82.93	52.13	84.06	56.20
LAKE	91.04	50.12	88.90	57.48	WYANDOT	51.90	32.31	50.09	33.93
LAWRENCE	37.69	34.25	40.03	37.37					
LICKING	65.88	48.53	63.93	49.30	<b>STATEWIDE</b>	<b>86.35</b>	<b>53.69</b>	<b>87.52</b>	<b>62.60</b>

1 Rate on property prior to application of tax reduction factors. Gross rate equals taxes levied divided by taxable value.

2 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 by taxable value.

3 For the two combined classes of real property, the statewide average gross rate is 88.61 and the statewide average net rate is 55.65 mills.



Table 3

Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2007											
County	Taxable Value	Gross Taxes levied	Taxes Charged <sup>1</sup>	Special Assessments	Effective Tax Rate <sup>2</sup>	County	Taxable Value	Gross Taxes levied	Taxes Charged <sup>1</sup>	Special Assessments	Effective Tax Rate <sup>2</sup>
ADAMS	\$369,189,050	\$18,461,514	\$15,356,982	\$21,924	41.60	LOGAN	\$983,786,660	\$64,090,895	\$44,500,035	\$603,323	45.23
ALLEN	1,684,668,310	95,218,810	77,134,123	3,454,844	45.79	LORAIN	6,523,764,330	523,060,167	335,715,176	3,300,428	51.46
ASHLAND	863,554,330	63,631,994	40,669,142	52,587	47.10	LUCAS	8,648,578,630	849,586,886	508,913,330	33,441,370	58.84
ASHTABULA <sup>3</sup>	1,633,817,130	124,758,277	84,003,132	0	51.42	MADISON	733,788,710	48,684,511	38,059,511	1,552,707	51.87
ATHENS	723,393,460	59,041,885	40,551,230	1,073,524	56.06	MAHONING	3,884,447,950	312,506,309	213,009,970	2,171,139	54.84
AUGLAIZE	778,672,270	48,693,689	36,069,414	807,502	46.32	MARION	959,528,370	62,546,350	42,290,228	1,574,722	44.07
BELMONT	939,515,830	58,337,997	39,351,837	249,645	41.89	MEDINA	4,569,350,280	425,744,853	230,679,618	2,451,706	50.48
BROWN	645,418,560	32,296,304	24,611,137	467,602	38.13	MEIGS	248,364,520	11,972,973	10,012,184	13,444	40.31
BUTLER	7,270,538,110	563,754,732	392,882,280	31,333,565	54.04	MERCER	725,678,280	42,129,013	35,373,831	891,932	48.75
CARROLL	493,683,170	27,727,469	20,019,231	15,686	40.55	MIAMI	2,054,075,790	137,697,153	87,893,497	1,762,341	42.79
CHAMPAIGN	686,320,190	43,430,152	29,041,343	79,822	42.31	MONROE	186,564,690	9,352,264	6,520,279	22,524	34.95
CLARK	2,318,555,580	166,665,577	116,480,211	676,376	50.24	MONTGOMERY	9,850,479,520	989,004,929	681,254,066	30,404,051	69.16
CLERMONT	3,912,542,590	339,024,540	208,665,279	9,125,903	53.33	MORGAN <sup>3</sup>	200,335,540	10,851,484	7,608,546	0	37.98
CLINTON	756,447,470	40,700,277	33,411,821	388,035	44.17	MORROW	601,048,700	32,244,213	24,875,257	396,213	41.39
COLUMBIANA	1,504,177,940	86,942,503	64,528,017	958,459	42.90	MUSKINGUM	1,391,572,720	92,275,712	63,214,754	289,068	45.43
COSHOCTON	542,940,910	32,857,969	21,922,259	4,386	40.38	NOBLE	165,618,560	7,627,561	5,672,891	1,133	34.25
CRAWFORD	641,306,090	47,115,230	29,375,008	182,225	45.80	OTTAWA	1,562,688,230	105,567,868	57,817,744	2,613,498	37.00
CUYAHOGA	30,390,947,875	3,408,140,687	2,130,805,856	78,275,144	70.11	PAULDING	272,243,600	16,201,217	12,966,137	393,999	47.63
DARKE	848,862,800	44,014,398	32,894,082	429,121	38.75	PERRY	438,779,260	27,362,918	19,362,223	95,046	44.13
DEFIANCE	613,726,085	38,474,192	28,952,065	896,464	47.17	PICKAWAY	930,367,610	55,448,631	42,851,028	341,606	46.06
DELAWARE	5,983,487,794	464,784,339	304,124,037	14,792,071	50.83	PIKE	288,889,350	17,375,211	12,508,253	25,705	43.30
ERIE	1,979,074,990	168,652,167	94,197,116	1,365,607	47.60	PORTAGE	3,282,160,950	296,472,257	165,703,544	1,727,830	50.49
FAIRFIELD	3,099,252,490	255,865,563	141,446,662	1,062,411	45.64	PREBLE	706,971,070	37,937,182	28,918,898	2,048,632	40.91
FAYETTE	498,647,950	28,911,794	22,353,878	1,051,272	44.83	PUTNAM	543,933,320	27,067,350	22,447,159	559,999	41.27
FRANKLIN	26,843,112,060	2,714,487,845	1,674,247,345	65,438,364	62.37	RICHLAND	1,969,934,720	153,526,545	102,161,387	1,682,209	51.86
FULTON	810,403,310	60,670,005	41,796,960	1,171,707	51.58	ROSS	1,057,158,600	63,106,879	44,596,363	342,858	42.19
GALLIA	420,383,350	19,635,383	16,719,018	177,316	39.77	SANDUSKY	1,057,138,680	61,838,998	43,697,849	642,079	41.34
GEAUGA	2,952,085,220	299,793,201	164,753,967	1,743,618	55.81	SCIOTO	815,083,570	49,535,612	37,573,259	801,016	46.10
GREENE	3,391,336,050	274,949,486	198,876,499	2,557,230	58.64	SENECA	820,811,790	52,660,261	35,948,843	485,183	43.80
GUERNSEY	525,859,870	31,216,915	24,628,887	181,806	46.84	SHELBY	864,199,760	51,646,653	38,115,030	849,959	44.10
HAMILTON	19,025,718,540	1,760,914,375	1,097,789,712	73,740,611	57.70	STARK	7,103,881,680	557,627,507	350,072,354	2,395,248	49.28
HANCOCK	1,474,490,680	92,351,018	64,236,807	1,089,116	43.57	SUMMIT	12,062,492,360	1,074,411,455	714,196,015	27,358,275	59.21
HARDIN	387,249,540	22,008,171	16,229,866	1,201,950	41.91	TRUMBULL	3,289,043,090	242,394,194	176,797,333	1,790,322	53.75
HARRISON	206,689,770	12,374,957	8,357,095	17,612	40.43	TUSCARAWAS	1,551,996,500	103,199,665	68,709,872	318,015	44.27
HENRY	469,316,160	34,308,760	25,469,206	663,7795	4.27	UNION	1,230,933,760	93,646,143	66,303,979	210,386	53.86
HIGHLAND	614,320,840	28,000,932	22,580,683	626,419	36.76	VAN WERT	401,760,150	27,211,786	20,150,533	923,469	50.16
HOCKING	489,858,970	29,872,265	21,743,590	45,049	44.39	VINTON	140,178,180	6,650,941	6,108,134	2,018	43.57
HOLMES	705,892,160	37,806,941	30,427,088	5,119	43.10	WARREN	5,941,739,710	503,130,531	308,337,887	5,340,993	51.89
HURON	965,771,160	58,820,758	38,897,306	364,395	40.28	WASHINGTON	923,147,750	50,936,838	37,278,704	310,862	40.38
JACKSON	406,565,090	18,856,632	16,993,531	26,268	41.80	WAYNE	1,959,298,080	153,042,692	101,427,193	772,536	51.77
JEFFERSON	914,243,690	53,612,456	36,635,555	233,566	40.07	WILLIAMS	645,773,220	45,962,519	28,927,909	1,059,546	44.80
KNOX	988,036,120	61,385,393	45,189,767	1,580,721	45.74	WOOD	2,672,349,140	222,356,115	142,004,480	7,997,380	53.14
LAKE	6,348,400,560	575,057,370	328,208,816	9,197,389	51.70	WYANDOT	380,307,000	19,631,494	12,380,708	128,436	32.55
LAWRENCE	694,639,850	26,388,068	24,074,213	661,701	34.66						
LICKING	3,463,388,450	227,047,460	168,533,878	2,786,058	48.66						
						<b>TOTAL</b>	<b>\$235,916,746,794</b>	<b>\$20,432,385,186</b>	<b>\$13,128,191,919</b>	<b>\$450,367,172</b>	<b>55.65</b>

1 Represents taxes charged after tax reduction factors are applied. The 10 percent rollback for all real property, 2.5 percent 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.

2 Rates shown in mills equal taxes charged divided by taxable value.

3 Counties which levied no special assessments.

**Table 4**

Taxes Charged on Real Property, and Property Tax Relief, by County, Tax Year 2007 <sup>1</sup>											
County	Taxes Charged <sup>2</sup>	10% Reduction <sup>3</sup>	Homestead Exemption Reduction <sup>3</sup>	2.5% Reduction in Taxes of Homeowners <sup>3</sup>	Net Taxes Collectible <sup>4</sup>	County	Taxes Charged <sup>2</sup>	10% Reduction <sup>3</sup>	Homestead Exemption Reduction <sup>3</sup>	2.5% Reduction in Taxes of Homeowners <sup>3</sup>	Net Taxes Collectible <sup>4</sup>
ADAMS	\$15,356,982	\$1,131,762	\$633,999	\$79,091	\$13,512,130	LOGAN	\$44,500,035	\$3,585,885	\$935,678	\$408,795	\$39,569,677
ALLEN	77,134,123	5,752,161	2,477,667	1,104,476	67,799,819	LORAIN	335,715,176	26,928,470	8,112,943	5,096,198	295,577,565
ASHLAND	40,669,142	3,351,594	1,446,872	641,980	35,228,695	LUCAS	508,913,330	36,501,124	12,451,040	7,728,686	452,232,481
ASHTABULA	84,003,132	6,646,853	3,026,460	1,014,011	73,315,808	MADISON	38,059,511	3,184,678	1,033,805	627,896	33,213,132
ATHENS	40,551,230	3,147,787	1,446,366	471,932	35,485,145	MAHONING	213,009,970	15,965,740	8,628,155	3,207,118	185,208,957
AUGLAIZE	36,069,414	2,900,385	1,088,502	527,330	31,553,196	MARION	42,290,228	3,291,669	1,596,833	614,730	36,786,996
BELMONT	39,351,837	2,910,667	1,834,610	516,483	34,090,078	MEDINA	230,679,618	19,317,191	4,371,254	3,966,613	203,024,561
BROWN	24,611,137	2,222,912	878,201	304,748	21,205,277	MEIGS	10,012,184	802,496	593,199	100,446	8,516,043
BUTLER	392,882,280	29,896,949	8,392,540	5,741,520	348,851,272	MERCER	35,373,831	3,083,135	1,134,032	494,847	30,661,816
CARROLL	20,019,231	1,759,743	699,573	240,122	17,319,794	MIAMI	87,893,497	7,113,314	2,513,250	1,334,674	76,932,259
CHAMPAIGN	29,041,343	2,481,365	890,709	338,491	25,330,778	MONROE	6,520,279	536,606	332,933	61,215	5,589,524
CLARK	116,480,211	8,920,555	4,053,743	1,588,062	101,917,850	MONTGOMERY	681,254,066	50,749,262	21,357,723	10,762,236	598,384,845
CLERMONT	208,665,279	16,973,799	4,411,218	3,424,050	183,856,212	MORGAN	7,608,546	644,863	360,139	68,534	6,535,010
CLINTON	33,411,821	2,538,857	803,529	405,245	29,664,189	MORROW	24,875,257	2,280,664	719,976	313,068	21,561,548
COLUMBIANA	64,528,017	5,411,697	2,900,979	879,025	55,336,315	MUSKINGUM	63,214,754	4,928,117	2,256,961	809,807	55,219,869
COSHOCTON	21,922,259	1,721,812	835,245	255,406	19,109,796	NOBLE	5,672,891	497,788	292,559	65,157	4,817,386
CRAWFORD	29,375,008	2,370,831	1,315,513	335,570	25,353,094	OTTAWA	57,817,744	4,768,120	1,186,568	422,521	51,440,535
CUYAHOGA	2,130,805,856	148,376,052	50,859,061	31,098,699	1,900,472,045	PAULDING	12,966,137	1,134,607	587,010	191,079	11,053,442
DARKE	32,894,082	2,799,385	1,290,619	446,119	28,357,959	PERRY	19,362,223	1,716,974	848,716	311,241	16,485,291
DEFIANCE	28,952,065	2,355,981	1,141,637	464,238	24,990,209	PICKAWAY	42,851,028	3,640,935	1,153,421	629,242	37,427,430
DELAWARE	304,124,037	26,863,321	2,831,988	5,696,555	268,732,172	PIKE	12,508,253	1,035,193	717,026	163,197	10,592,837
ERIE	94,197,116	7,037,696	2,221,846	1,294,216	83,643,357	PORTAGE	165,703,544	13,051,013	3,540,573	2,231,166	146,880,792
FAIRFIELD	141,446,662	11,986,578	2,897,835	2,183,627	124,378,621	PREBLE	28,918,898	2,512,349	1,064,540	459,519	24,882,490
FAYETTE	22,353,878	1,777,729	693,409	296,730	19,586,010	PUTNAM	22,447,159	2,019,608	760,260	411,830	19,255,460
FRANKLIN	1,674,247,345	113,282,385	22,961,940	23,727,947	1,514,275,072	RICHLAND	102,161,387	7,793,049	3,921,548	1,511,570	88,935,221
FULTON	41,796,960	3,309,227	1,165,702	648,219	36,673,813	ROSS	44,596,363	3,526,222	1,748,228	574,318	38,747,594
GALLIA	16,719,018	1,212,428	781,126	152,943	14,572,521	SANDUSKY	43,697,849	3,568,498	1,542,660	680,066	37,906,625
GEAUGA	164,753,967	14,466,673	2,822,650	2,755,903	144,708,741	SCIOTO	37,573,259	2,954,963	2,110,102	527,772	31,980,422
GREENE	198,876,499	16,125,833	4,549,169	2,943,751	175,257,746	SENECA	35,948,843	2,855,044	1,320,754	494,011	31,279,034
GUERNSEY	24,628,887	1,922,649	1,131,836	285,146	21,289,256	SHELBY	38,115,030	2,937,115	1,090,472	460,136	33,627,307
HAMILTON	1,097,789,712	80,750,611	19,151,651	16,664,302	981,223,147	STARBUCK	350,072,354	26,898,906	11,158,807	5,320,288	306,694,353
HANCOCK	64,236,807	4,875,022	1,439,462	989,770	56,932,553	SUMMIT	714,196,015	54,442,417	17,395,038	10,878,354	631,480,206
HARDIN	16,229,866	1,386,263	708,499	223,797	13,911,307	TRUMBULL	176,797,333	14,010,415	7,707,608	2,380,306	152,699,005
HARRISON	8,357,095	699,468	457,963	85,292	7,114,373	TUSCARAWAS	68,709,872	5,387,460	2,276,320	893,980	60,152,113
HENRY	25,469,206	2,169,366	921,706	351,746	22,026,388	UNION	66,303,979	5,138,906	955,794	909,204	59,300,074
HIGHLAND	22,580,683	1,940,386	801,315	213,010	19,625,971	VAN WERT	20,150,533	1,698,311	1,030,439	313,812	17,107,970
HOCKING	21,743,590	1,937,378	726,895	299,500	18,779,817	VINTON	6,108,134	538,309	348,667	67,647	5,153,511
HOLMES	30,427,088	2,457,144	560,005	292,711	27,117,227	WARREN	308,337,887	24,873,573	3,955,251	5,266,087	274,242,976
HURON	38,897,306	3,191,488	1,228,660	629,348	33,847,809	WASHINGTON	37,278,704	2,821,036	1,513,448	458,525	32,485,695
JACKSON	16,993,531	1,305,644	852,238	124,229	14,711,419	WAYNE	101,427,193	7,882,395	2,834,693	1,419,772	89,290,332
JEFFERSON	36,635,555	2,753,917	1,997,135	479,222	31,405,281	WILLIAMS	28,927,909	2,305,202	1,000,300	417,157	25,205,250
KNOX	45,189,767	3,972,015	1,474,185	629,641	39,113,925	WOOD	142,004,480	10,495,560	2,960,448	1,774,963	126,773,509
LAKE	328,208,816	24,907,136	7,347,316	5,039,959	290,914,405	WYANDOT	12,380,708	1,038,075	464,241	159,447	10,718,945
LAWRENCE	24,074,213	2,150,918	1,540,339	332,339	20,050,617						
LICKING	168,533,878	14,000,777	3,532,263	2,665,715	148,335,124						
						<b>TOTAL</b>	<b>\$13,128,191,919</b>	<b>\$990,608,456</b>	<b>\$317,107,593</b>	<b>\$193,869,450</b>	<b>\$11,626,606,421</b>

1 Taxes charged in tax year 2007 and collected or reimbursed in calendar year 2008.  
 2 Net taxes charged after application of percentage reductions by R.C. 319.301.  
 3 Reduction is applied to residential and agricultural property not exceeding one acre.  
 4 County figures may not add to total due to rounding.

**Table 5**

<b>Assessed Valuation of Exempt Real Property, by Ownership Classifications: Tax Years 2003 - 2007</b>					
(figures in millions)					
<b>Property Under Public Ownership</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Boards of Education	\$5,019.3	\$5,239.0	\$5,569.1	\$5,877.4	\$6,225.0
Municipalities	4,413.1	4,497.2	4,667.8	4,938.9	5,039.1
State	2,915.6	2,984.6	3,113.6	3,303.0	3,367.2
Counties	2,070.6	2,235.9	2,144.9	2,343.6	2,446.9
United States	1,568.9	1,578.7	1,619.9	1,720.1	1,725.1
Park Districts	489.4	479.3	518.7	586.0	606.1
Townships	238.9	249.5	271.0	309.5	331.1
<b>Total</b>	<b>\$16,715.9</b>	<b>\$17,282.2</b>	<b>\$17,905.0</b>	<b>\$19,078.5</b>	<b>\$19,740.4</b>
<b>Property Under Private Ownership</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Tax Abatements	\$5,501.7	\$5,679.1	\$6,264.1	\$6,908.8	\$7,911.4
Charities	3,556.9	3,693.1	3,888.3	4,119.6	4,381.4
Churches	3,339.6	3,431.0	3,726.0	3,822.8	3,957.9
Schools and Colleges	2,631.7	2,743.0	3,054.8	3,219.7	3,351.7
Cemeteries	213.2	213.3	232.2	232.2	238.3
<b>Total</b>	<b>\$15,243.1</b>	<b>\$15,759.5</b>	<b>\$17,165.4</b>	<b>\$18,303.3</b>	<b>\$19,840.6</b>
<b>Grand Total<sup>1</sup></b>	<b>\$32,610.8</b>	<b>\$33,688.6</b>	<b>\$35,741.6</b>	<b>\$38,123.6</b>	<b>\$40,317.1</b>

<sup>1</sup> Includes other tax-exempt organizations (e.g., metropolitan housing authorities, 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 2007							
County	Assessed Value of Taxable Real Property	Percent of Assessed Value of Exempt Real Property	Tax Base Exempt from Taxation	County	Assessed Value of Taxable Real Property	Percent of Assessed Value of Exempt Real Property	Tax Base Exempt from Taxation
ADAMS	\$369,189,050	\$47,786,850	11.46%	LOGAN	\$983,786,660	\$96,863,840	8.96%
ALLEN	1,684,668,310	324,726,210	16.16	LORAIN	6,523,764,330	825,766,050	11.24
ASHLAND	863,554,330	137,083,610	13.70	LUCAS	8,648,578,630	1,436,366,360	14.24
ASHTABULA	1,633,817,130	215,018,270	11.63	MADISON	733,788,710	149,443,940	16.92
ATHENS	723,393,460	297,675,760	29.15	MAHONING	3,884,447,950	495,077,980	11.30
AUGLAIZE	778,672,270	86,649,040	10.01	MARION	959,528,370	198,036,180	17.11
BELMONT	939,515,830	174,447,040	15.66	MEDINA	4,569,350,280	396,037,440	7.98
BROWN	645,418,560	66,774,280	9.38	MEIGS	248,364,520	26,098,260	9.51
BUTLER	7,270,538,110	1,353,699,290	15.70	MERCER	725,678,280	93,800,528	11.45
CARROLL	493,683,170	31,154,960	5.94	MIAMI	2,054,075,790	255,046,030	11.05
CHAMPAIGN	686,320,190	56,949,230	7.66	MONROE	186,564,690	22,230,110	10.65
CLARK	2,318,555,580	387,174,750	14.31	MONTGOMERY	9,850,479,520	1,826,880,180	15.64
CLERMONT	3,912,542,590	495,336,670	11.24	MORGAN	200,335,540	23,143,950	10.36
CLINTON	756,447,470	115,272,040	13.22	MORROW	601,048,700	47,652,430	7.35
COLUMBIANA	1,504,177,940	197,771,640	11.62	MUSKINGUM	1,391,572,720	267,121,910	16.10
COSHOCTON	542,940,910	57,717,050	9.61	NOBLE	165,618,560	34,204,180	17.12
CRAWFORD	641,306,090	73,782,340	10.32	OTTAWA	1,562,688,230	115,175,710	6.86
CUYAHOGA	30,390,947,875	6,035,049,465	16.57	PAULDING	272,243,600	35,483,470	11.53
DARKE	848,862,800	88,596,300	9.45	PERRY	438,779,260	71,154,700	13.95
DEFIANCE	613,726,085	91,250,260	12.94	PICKAWAY	930,367,610	158,690,370	14.57
DELAWARE	5,983,487,794	842,516,980	12.34	PIKE	288,889,350	286,529,320	49.79
ERIE	1,979,074,990	237,788,200	10.73	PORTAGE	3,282,160,950	742,289,950	18.44
FAIRFIELD	3,099,252,490	323,554,780	9.45	PREBLE	706,971,070	67,112,240	8.67
FAYETTE	498,647,950	51,922,020	9.43	PUTNAM	543,933,320	96,248,540	15.03
FRANKLIN	26,843,112,060	6,131,008,470	18.59	RICHLAND	1,969,934,720	280,290,600	12.46
FULTON	810,403,310	173,932,240	17.67	ROSS	1,057,158,600	215,354,610	16.92
GALLIA	420,383,350	85,915,530	16.97	SANDUSKY	1,057,138,680	180,142,190	14.56
GEAUGA	2,952,085,220	218,494,570	6.89	SCIOTO	815,083,570	247,977,210	23.33
GREENE	3,391,336,050	783,323,200	18.76	SENECA	820,811,790	120,284,910	12.78
GUERNSEY	525,859,870	115,868,310	18.06	SHELBY	864,199,760	104,350,850	10.77
HAMILTON	19,025,718,540	4,553,993,550	19.31	STARK	7,103,881,680	1,087,578,110	13.28
HANCOCK	1,474,490,680	211,070,960	12.52	SUMMIT	12,062,492,360	1,593,104,560	11.67
HARDIN	387,249,540	64,917,310	14.36	TRUMBULL	3,289,043,090	423,251,700	11.40
HARRISON	206,689,770	11,503,670	5.27	TUSCARAWAS	1,551,996,500	148,307,390	8.72
HENRY	469,316,160	72,930,990	13.45	UNION	1,230,933,760	123,430,740	9.11
HIGHLAND	614,320,840	68,409,270	10.02	VAN WERT	401,760,150	78,902,700	16.42
HOCKING	489,858,970	70,915,360	12.65	VINTON	140,178,180	21,136,420	13.10
HOLMES	705,892,160	42,607,050	5.69	WARREN	5,941,739,710	775,275,440	11.54
HURON	965,771,160	112,020,040	10.39	WASHINGTON	923,147,750	135,527,600	12.80
JACKSON	406,565,090	94,156,820	18.80	WAYNE	1,959,298,080	331,204,310	14.46
JEFFERSON	914,243,690	138,665,870	13.17	WILLIAMS	645,773,220	105,312,420	14.02
KNOX	988,036,120	176,519,760	15.16	WOOD	2,672,349,140	580,294,950	17.84
LAKE	6,348,400,560	455,103,760	6.69	WYANDOT	380,307,000	33,572,200	8.11
LAWRENCE	694,639,850	111,681,770	13.85				
LICKING	3,463,388,450	482,644,660	12.23	<b>TOTAL</b>	<b>\$235,916,746,794</b>	<b>\$40,317,132,773</b>	<b>14.60%</b>

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 Reduction in Taxes, by County Tax Year 2006							
County	Number of Homestead Exemptions Granted <sup>1</sup>	Average Reduction in Taxable Value <sup>1</sup>	Total Reduction in Real Property Taxes <sup>2</sup>	County	Number of Homestead Exemptions Granted <sup>1</sup>	Average Reduction in Taxable Value <sup>1</sup>	Total Reduction in Real Property Taxes <sup>2</sup>
ADAMS <sup>3</sup>	1,006	\$4,019	\$218,211	LOGAN	622	\$3,989	\$163,537
ALLEN	1,321	4,090	316,900	LORAIN	3,940	4,731	1,456,473
ASHLAND <sup>3</sup>	907	3,914	279,098	LUCAS	9,428	3,707	3,196,504
ASHTABULA	2,843	4,182	921,616	MADISON	643	4,268	181,211
ATHENS	1,468	4,098	468,840	MAHONING	7,511	3,918	2,282,312
AUGLAIZE	616	3,683	136,680	MARION	1,481	4,284	405,282
BELMONT	2,661	4,159	692,385	MEDINA	2,777	3,826	974,797
BROWN	1,156	4,158	243,654	MEIGS	1,068	3,863	195,258
BUTLER	4,712	4,171	1,395,194	MERCER	697	4,099	168,164
CARROLL	813	4,146	189,518	MIAMI	1,763	3,984	506,891
CHAMPAIGN	716	3,993	183,541	MONROE	488	4,252	105,774
CLARK	2,896	4,061	911,492	MONTGOMERY	11,502	3,955	4,355,861
CLERMONT	2,196	4,009	699,993	MORGAN <sup>5</sup>	537	3,785	133,790
CLINTON	505	3,999	110,651	MORROW	732	3,954	161,196
COLUMBIANA	3,394	4,124	819,700	MUSKINGUM	2,290	4,298	631,270
COSHOCTON	803	4,085	206,848	NOBLE	542	4,125	104,345
CRAWFORD	1,277	4,171	395,116	OTTAWA	1,022	4,041	257,301
CUYAHOGA	29,986	4,046	12,716,529	PAULDING	370	4,121	98,523
DARKE	1,172	4,106	248,803	PERRY <sup>3</sup>	1,269	4,182	314,863
DEFIANCE	699	3,956	170,585	PICKAWAY	753	4,042	207,628
DELAWARE <sup>3</sup>	1,079	3,900	326,797	PIKE	998	4,090	245,430
ERIE	1,350	4,016	467,518	PORTAGE	2,149	3,785	726,746
FAIRFIELD	2,085	4,290	686,604	PREBLE	950	4,199	212,789
FAYETTE <sup>4</sup>	560	4,388	173,907	PUTNAM	532	3,925	105,433
FRANKLIN	11,341	4,182	4,594,346	RICHLAND	2,865	4,305	968,624
FULTON	703	3,914	210,846	ROSS	2,022	3,959	480,973
GALLIA	1,347	4,196	282,746	SANDUSKY	1,248	3,915	287,598
GEAUGA	1,337	3,893	479,070	SCIOTO	3,432	4,367	893,082
GREENE	1,661	3,838	462,780	SENECA	1,012	3,972	264,348
GUERNSEY	1,256	3,881	285,056	SHELBY	746	3,981	177,633
HAMILTON	8,503	4,052	3,172,890	STARK	8,943	4,071	2,767,180
HANCOCK	889	4,010	232,156	SUMMIT	10,877	4,138	4,149,018
HARDIN	672	4,105	151,408	TRUMBULL	6,223	4,287	2,016,161
HARRISON	671	4,111	163,280	TUSCARAWAS	2,458	4,184	649,155
HENRY	571	3,734	150,064	UNION <sup>3</sup>	543	3,924	155,049
HIGHLAND	1,273	4,160	241,376	VAN WERT	671	4,192	199,575
HOCKING	730	4,118	190,387	VINTON	659	4,172	130,867
HOLMES	365	4,191	88,762	WARREN	1,629	3,746	570,583
HURON	1,328	3,556	269,120	WASHINGTON	1,508	3,904	314,619
JACKSON	1,478	4,566	324,078	WAYNE	1,688	3,822	482,786
JEFFERSON	2,770	4,185	668,627	WILLIAMS	679	4,055	202,533
KNOX <sup>3</sup>	1,089	4,005	265,876	WOOD	1,523	3,843	469,073
LAKE	3,836	3,884	1,346,749	WYANDOT	444	4,091	97,185
LAWRENCE	3,716	4,466	652,269				
LICKING	1,819	4,087	426,092	<b>TOTAL</b>	<b>216,810</b>	<b>\$4,070</b>	<b>\$70,105,575</b>

1 Compiled from surveys of county auditors conducted by the Department of Taxation.

2 From distribution records of the Revenue Accounting Division of the Department of Taxation. These figures include those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this program.

3 Most recent data available are for tax year 2005.

4 Most recent data available are for tax year 2002.

5 Most recent data available are for tax year 2004.