**Data Dictionary - Property Tax Rates Excel Workbook**

Each year, the Tax Equalization Division uses information reported by counties to generate the composite report DTE515, which is the source for the Property Tax Rates Excel workbook. For more information on tax reduction factors and effective rates, see Ohio Revised Code Section 319.301 and Ohio Administrative Code Sections 5703-25-45 through 5703-25-49.

| **All Worksheets** | |
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| **Data Element** | **Definition** |
| County Number | Value can be 1 - 88, in alpha order (i.e. 1 = Adams). |
| County Name | County name. |
| Taxing District Number | Taxing district number within county; each taxing district is in multiple political units. |
| Taxing District | Taxing district name - each taxing district is in multiple political units. |

| **By Levy Worksheet** | |
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| The "By Levy" worksheet includes data by levy. Identifying information for each levy is provided including the taxing district, purpose, rates, and applicable tax reduction factors. | |
| **Data Element** | **Definition** |
| Political Unit Indicator | Numeric value 1-6 indicating type of political unit; 1 = county, 2 = school district, 3 = joint vocational district, 4 = township, 5 = municipality, 6 = special district. |
| Political Unit Number | Five-digit numeric identifier for the political unit. |
| Township Code | Three-digit numerical identifier to differentiate political units with the same political unit number. |
| Political Unit Name | The taxing authority of any subdivision, as defined in R.C. 5705.01, authorized to levy taxes on the taxable property within a subdivision, or, in the case of a qualifying library levy, within a library district or association library district. |
| Levy Year | Year the levy was first enacted or most recently replaced (this field is blank for inside millage levies). |
| Short Levy Name | Four-character abbreviation of levy name. |
| Levy Name | Name indicating the purpose of the levy. |
| Gross Tax Rate | Gross rate of the levy (millage rate at which public utility tangible personal property is taxed) in mills. |
| Do tax reduction factors apply to levy? | This is a yes/ no (y/n) field indicating if tax reduction factors are applied to calculate the effective tax rate. |
| Class I Tax Reduction Factor | For Class I property (residential and agricultural real property), percentage reduction in each real property tax levy for which reduction is required and computed. |
| Class II Tax Reduction Factor | For Class II property (industrial, commercial, mineral, and railroad real property), percentage reduction in each real property tax levy for which reduction is required and computed. |
| Class I Tax Rate | Effective rate, in mills, charged on Class I property (residential and agricultural real property), the product of the gross tax rate and 1 less the Class I tax reduction factor. |
| Class II Tax Rate | Effective rate, in mills, charged on Class II property (industrial, commercial, mineral, and railroad real property), the product of the gross tax rate and 1 less the Class II tax reduction factor. |
| Does levy qualify for owner-occupied and non-business property tax credits? | This is a yes/ no (y/n) field indicating if the levy qualifies for state reimbursement of the Non-Business and Owner-Occupancy Credits. |

| By Taxing District Worksheet | |
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| The "By Taxing District" worksheet includes property tax levy data summed and calculated by taxing district. | |
| **Data Element** | **Definition** |
| Gross Tax Rate | Sum of the gross rate (millage rate at which public utility tangible personal property is taxed) of the levies in the taxing district. |
| Class I Composite Tax Reduction Factor | For Class I property (residential and agricultural real property), the total percentage reduction in taxes charged in a given taxing district. The Tax Commissioner computes this factor as follows: Multiply each tax reduction factor applied to a tax levied for the current year in the district by a quotient, the numerator of which is the number of tax mills of the levy to which the factor applies and the denominator of which is the total number of mills levied on the district; sum the products. |
| Class II Composite Tax Reduction Factor | For Class II property (industrial, commercial, mineral, and railroad real property), the total percentage reduction in taxes charged in a given taxing district. The Tax Commissioner computes this factor as follows: Multiply each tax reduction factor applied to a tax levied for the current year in the district by a quotient, the numerator of which is the number of tax mills of the levy to which the factor applies and the denominator of which is the total number of mills levied on the district; sum the products. |
| Class I Tax Rate | Sum of effectives rates, in mills, on Class I property (rate at which residential and agricultural real property is taxed) for the taxing district. |
| Class II Tax Rate | Sum of effective rates, in mills, on Class II property (rate at which industrial, commercial, mineral, and railroad real property is taxed) for the taxing district. |
| Class I Non-business Rollback Factor | For Class I property, this is the product of 10 percent and the quotient of the effective rate of levies qualifying for the non-business credit divided by the effective rate of all levies. |
| Class I Owner-occupied Rollback Factor | For Class I property, this is the product of 2.5 percent and the quotient of the effective rate of levies qualifying for the non-business credit divided by the effective rate of all levies. |
| Class II Non-business Rollback Factor | For Class II property, this is the product of 10 percent and the quotient of the effective rate of levies qualifying for the non-business credit divided by the effective rate of all levies. |
| Class II Owner-occupied Rollback Factor | For Class II property, this is the product of 2.5 percent and the quotient of the effective rate of levies qualifying for the non-business credit divided by the effective rate of all levies. |

| By Taxing District By Political Unit Worksheet | |
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| The "By Taxing District by Political Unit" worksheet includes property tax data by taxing district identified by political unit. The sum of gross rates by political unit is equal to the gross rate by taxing district in the "By Taxing District" worksheet. | |
| **Data Element** | **Definition** |
| Political Unit Indicator | Numeric value 1-6 indicating type of political jurisdiction; 1 = county, 2 = school district, 3 = joint vocational district, 4 = township, 5 = municipality, 6 = special district. |
| Political Unit Number | Five-digit numeric identifier for the political unit. |
| Township Code | Three-digit numerical identifier to differentiate political units with the same political unit number. |
| Political Unit Name | Jurisdiction to which the levy belongs. |
| Gross Tax Rate | Sum by political unit of the gross rate (millage rate at which public utility tangible personal property is taxed) of the levies in the taxing district. |
| Class I Composite Tax Reduction Factor | For Class I property, the total percentage reduction in taxes charged in a given taxing district for a jurisdiction. The Tax Commissioner computes this factor as follows: Multiply each tax reduction factor applied to a tax levied for the current year in the district by a quotient, the numerator of which is the number of tax mills of the levy to which the factor applies and the denominator of which is the total number of mills levied on the district; sum the products. |

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| Class II Composite Tax Reduction Factor | For Class II property, the total percentage reduction in taxes charged in a given taxing district for a jurisdiction. The Tax Commissioner computes this factor as follows: Multiply each tax reduction factor applied to a tax levied for the current year in the district by a quotient, the numerator of which is the number of tax mills of the levy to which the factor applies and the denominator of which is the total number of mills levied on the district; sum the products. |
| Class I Effective Tax Rate | Sum by political unit of effectives rates, in mills, on Class I property (rate at which residential and agricultural real property is taxed) for the taxing district. |
| Class II Effective Tax Rate | Sum by political unit of effective rates, in mills, on Class II property (rate at which industrial, commercial, mineral, and railroad real property is taxed) for the taxing district. |