



7Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table PD-23
No. 37 (2011)
August 9, 2011

REAL ESTATE AND PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAXES: Gross Taxes Levied, Taxes Charged, and Value of Property, by Class of Property and County, Calendar Year 2010 (2011 Collection)

Taxes charged on all real estate and on public utility tangible property by all local governments in Ohio for calendar year 2010 (2011 collection) were \$15.2 billion on a total assessed value of \$248.0 billion, as reported on abstracts filed by the county auditors. This compares to \$22.0 billion in gross taxes levied (i.e., before tax reduction factors) on the same property.

Percentage tax reductions required by Section 319.301 of the Ohio Revised Code were applied to the gross amount of taxes levied to obtain the net amount of taxes charged.

Separate percentage reductions are applied to two classes of real property; Class I Real Property is the combined value of residential and agricultural property while Class II Real Property is the combined value of commercial, industrial, mineral, and public utility property. The tax reduction factors are calculated to eliminate the effect of increases in the valuation of existing real property in a taxing unit (school district, county, municipality, etc.) on voted levies. These tax reductions do not apply to public utility tangible personal property taxes.

Real property taxes charged (not real property gross taxes *levied*) represent tax revenues to be received by local governments. The "taxes charged" figure is prior to any reduction of real estate taxes resulting from the 10 percent rollback for all real property not intended primarily for use in a business activity, 2.5 percent rollback for residential real property, or homestead exemption. These reductions are reimbursed to local governments from the State General Revenue Fund (net of fees deducted to pay for the state's administration of local property taxes).

For calendar year 2010, Cuyahoga County maintained the highest total values and taxes (levied and charged). Vinton County had the lowest total values and taxes (levied and charged).

With respect to changes in value, Cuyahoga County had the largest dollar increase in total value from tax year 2009 to 2010 at \$134.2 million (0.5 percent) while Medina County had the smallest dollar increase in total value, a loss of \$284.4 million (-5.9%).

In terms of changes in taxes, Cuyahoga County also had the largest dollar increase in total taxes levied from tax year 2009 to 2010, at \$66.6 million (2.0 percent) and the largest dollar increase in total taxes charged at \$73.8 million (3.2 percent). Medina County had the largest dollar decrease in total taxes levied from tax year 2009 to 2010, at -\$25.4 million (-5.7 percent) while Shelby County had the largest dollar decrease in total taxes charged, at -\$1.9 million (-4.1 percent).

The figures were taken from abstracts filed by the county auditors with the Ohio Department of Taxation.

REAL ESTATE AND PUBLIC UTILITY PROPERTY TAXES:

**GROSS TAXES LEVIED, TAXES CHARGED, AND VALUE OF PROPERTY, BY CLASS OF PROPERTY AND COUNTY,
CALENDAR YEAR 2010 (2011 COLLECTION)**

(figures in thousands)

Counties	Real Property										
	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
Total	\$184,352,813	\$16,342,674	\$10,860,862	\$53,829,397	\$4,897,673	\$3,633,746	\$9,773,963	\$747,249	\$247,956,172	\$21,987,597	\$15,241,857
Adams	283,589	14,496	11,955	105,815	5,203	4,794	218,533	9,752	607,937	29,451	26,501
Allen	1,315,096	76,242	62,218	459,437	26,742	22,349	84,728	4,853	1,859,261	107,837	89,419
Ashland	793,328	58,176	35,573	145,816	11,219	7,660	58,972	4,109	998,116	73,505	47,342
Ashtabula	1,455,628	109,782	71,275	334,895	25,615	18,183	87,490	6,646	1,878,012	142,042	96,103
Athens	657,868	52,080	35,077	187,291	15,849	10,320	85,592	6,282	930,751	74,211	51,679
Auglaize	724,979	45,500	32,136	145,978	9,128	7,598	18,202	1,127	889,158	55,755	40,861
Belmont	740,653	46,735	31,522	221,674	13,852	10,471	122,370	7,697	1,084,696	68,284	49,691
Brown	621,835	31,958	24,854	65,033	3,340	2,762	33,789	1,783	720,656	37,081	29,399
Butler	5,713,922	447,837	313,662	1,720,777	135,398	100,572	299,468	21,690	7,734,168	604,925	435,924
Carroll	456,586	24,775	18,016	59,607	3,299	2,503	44,833	2,295	561,026	30,369	22,814
Champaign	609,348	39,985	27,984	91,540	6,906	5,329	24,425	1,658	725,313	48,549	34,971
Clark	1,721,785	129,700	95,373	512,306	38,969	29,631	70,964	5,471	2,305,055	174,139	130,475
Clermont	3,383,070	299,787	187,119	798,568	70,404	49,118	300,398	20,862	4,482,036	391,053	257,099
Clinton	591,403	31,647	26,390	177,899	9,503	8,326	60,080	3,078	829,381	44,228	37,794
Columbiana	1,296,218	74,572	55,775	252,813	15,259	11,649	83,320	4,742	1,632,352	94,573	72,166
Coshocton	452,272	27,257	19,288	130,036	8,154	5,886	137,352	6,980	719,659	42,391	32,154
Crawford	536,320	42,229	27,692	111,305	8,834	6,668	23,102	1,798	670,728	52,861	36,158
Cuyahoga	20,355,540	2,419,312	1,576,046	8,789,443	956,567	704,938	673,171	72,581	29,818,153	3,448,461	2,353,565
Darke	809,723	43,298	32,279	125,366	7,011	5,667	42,721	2,193	977,810	52,503	40,139
Defiance	551,776	34,125	25,241	110,695	6,980	5,531	52,423	3,305	714,894	44,409	34,077
Delaware	5,490,449	470,741	334,286	734,359	63,745	44,819	144,567	12,124	6,369,375	546,609	391,229
Erie	1,576,230	133,893	73,728	437,497	37,952	25,277	52,907	4,507	2,066,633	176,351	103,513
Fairfield	2,593,102	219,336	129,761	482,006	41,737	22,849	170,466	12,454	3,245,575	273,527	165,065
Fayette	447,807	26,250	20,761	104,523	6,380	5,047	80,492	4,447	632,823	37,076	30,255
Franklin	19,223,738	2,095,143	1,359,185	8,114,336	848,061	645,382	646,261	68,817	27,984,335	3,012,021	2,073,384
Fulton	696,957	50,999	35,082	154,186	11,058	8,931	37,841	2,726	888,984	64,784	46,740
Gallia	343,747	16,440	13,947	122,901	5,757	5,011	228,622	9,482	695,270	31,679	28,440

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
Geauga	\$2,682,869	\$275,345	\$155,180	\$345,112	\$35,760	\$21,974	\$65,637	\$6,479	\$3,093,618	\$317,584	\$183,633
Greene	3,070,206	251,948	182,915	757,945	62,404	47,130	94,269	7,420	3,922,420	321,773	237,465
Guernsey	429,964	25,485	20,415	111,923	6,775	5,795	106,962	5,841	648,850	38,102	32,051
Hamilton	14,210,771	1,402,106	862,214	5,067,542	486,266	362,821	614,618	59,695	19,892,931	1,948,068	1,284,730
Hancock	1,200,918	77,436	54,788	320,629	21,313	18,280	58,866	3,618	1,580,412	102,367	76,686
Hardin	382,204	22,607	16,636	61,491	3,572	2,769	22,807	1,327	466,503	27,506	20,731
Harrison	198,786	12,234	8,226	28,806	1,809	1,396	26,017	1,602	253,609	15,645	11,224
Henry	462,783	33,930	23,560	64,680	4,816	4,170	17,313	1,245	544,776	39,992	28,975
Highland	583,007	27,949	23,241	79,315	3,801	3,356	29,714	1,408	692,037	33,159	28,006
Hocking	458,159	27,695	20,856	48,730	2,938	2,314	53,903	3,263	560,791	33,895	26,433
Holmes	629,544	34,895	28,027	133,410	7,288	6,369	28,822	1,666	791,776	43,848	36,061
Huron	857,633	50,990	33,644	162,990	10,217	7,201	28,957	1,744	1,049,580	62,951	42,589
Jackson	339,823	15,382	14,058	88,968	4,200	3,909	47,444	2,036	476,235	21,618	20,003
Jefferson	702,063	42,764	29,049	200,642	12,216	9,893	249,840	13,497	1,152,545	68,476	52,439
Knox	997,653	65,861	47,978	127,494	7,925	6,550	39,934	2,596	1,165,081	76,383	57,124
Lake	4,590,730	426,943	271,214	1,443,404	130,827	89,196	380,706	31,888	6,414,839	589,658	392,299
Lawrence	692,744	24,995	22,692	100,830	3,902	3,582	72,654	2,564	866,228	31,462	28,839
Licking	2,961,373	211,706	161,535	620,318	43,065	34,404	129,146	8,617	3,710,836	263,388	204,555
Logan	860,472	54,665	37,304	178,370	11,502	8,581	33,172	2,078	1,072,015	68,245	47,963
Lorain	5,227,271	431,189	291,937	1,182,244	99,656	72,855	225,069	19,055	6,634,584	549,900	383,847
Lucas	5,726,573	577,806	372,240	2,058,340	203,768	153,627	221,493	20,903	8,006,406	802,477	546,771
Madison	697,325	46,639	35,541	122,383	8,248	6,908	30,301	2,037	850,009	56,923	44,486
Mahoning	3,045,991	254,116	174,139	931,971	79,943	60,166	153,706	12,576	4,131,668	346,634	246,880
Marion	772,086	50,137	34,479	185,697	11,964	9,272	66,836	4,413	1,024,619	66,515	48,164
Medina	3,668,820	339,952	194,370	740,213	69,517	39,828	91,176	8,230	4,500,210	417,700	242,428
Meigs	232,507	11,179	9,115	44,722	2,236	2,061	41,262	2,038	318,492	15,453	13,214
Mercer	712,901	41,748	34,410	91,757	5,355	4,789	21,045	1,231	825,704	48,334	40,430
Miami	1,712,067	116,956	75,121	388,652	26,218	18,823	56,115	3,875	2,156,834	147,049	97,819
Monroe	179,230	10,452	7,334	28,116	1,644	1,597	85,713	4,901	293,059	16,997	13,831
Montgomery	7,471,018	798,874	572,935	2,370,517	249,892	199,248	302,618	31,039	10,144,152	1,079,806	803,222
Morgan	181,374	10,148	7,064	28,447	1,636	1,290	62,235	3,646	272,056	15,430	12,000
Morrow	602,288	33,513	26,464	49,762	2,966	2,390	22,266	1,252	674,316	37,731	30,106
Muskingum	1,139,815	77,928	54,098	315,298	22,053	15,968	142,961	9,369	1,598,074	109,350	79,435
Noble	177,647	8,818	6,532	21,742	1,089	892	64,661	3,166	264,051	13,072	10,590
Ottawa	1,392,662	96,928	54,021	260,087	17,275	10,807	113,060	6,359	1,765,809	120,561	71,186
Paulding	287,638	17,641	13,959	34,071	2,236	1,859	27,667	1,616	349,376	21,493	17,434
Perry	433,821	27,637	19,324	49,977	3,193	2,553	83,781	5,207	567,579	36,038	27,084
Pickaway	864,357	52,529	40,355	150,131	9,603	8,046	119,984	6,859	1,134,472	68,991	55,260
Pike	263,535	16,054	11,499	46,475	3,100	2,494	36,623	2,062	346,632	21,216	16,056
Portage	2,606,909	238,201	136,610	632,265	59,977	37,080	78,910	7,067	3,318,085	305,245	180,756
Preble	673,650	38,110	29,223	94,008	5,549	4,397	33,939	1,936	801,597	45,595	35,555

Real Property

Counties	Residential & Agricultural			Public Utility, Commercial, Industrial & Mineral			Public Utility Tangible Personal Property		All Real & Public Utility Property		
	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Gross Taxes Levied	Net Taxes Charged (a)	Taxable Value	Taxes Levied & Charged	Taxable Value	Gross Taxes Levied	Net Taxes Charged
Putnam	\$562,969	\$28,361	\$22,987	\$66,064	\$3,267	\$2,879	\$26,488	\$1,338	\$655,521	\$32,965	\$27,204
Richland	1,603,070	125,434	82,245	368,364	29,549	24,448	90,063	7,196	2,061,497	162,180	113,889
Ross	899,817	55,458	40,239	198,621	13,256	10,203	57,891	3,617	1,156,329	72,332	54,060
Sandusky	928,240	56,164	39,120	201,256	11,418	9,000	43,791	2,560	1,173,287	70,141	50,680
Scioto	716,954	43,165	32,886	159,261	10,316	8,219	76,224	4,490	952,439	57,972	45,595
Seneca	751,971	49,096	32,271	135,157	9,117	7,644	50,414	3,309	937,542	61,522	43,224
Shelby	742,872	45,696	33,157	195,107	12,149	9,679	31,876	1,922	969,854	59,767	44,758
Stark	5,361,835	443,337	291,137	1,452,533	117,174	85,445	259,195	20,534	7,073,563	581,046	397,116
Summit	9,463,066	851,415	577,334	2,845,846	253,897	186,682	232,758	21,100	12,541,670	1,126,412	785,117
Trumbull	2,667,813	204,221	150,057	634,593	47,732	39,566	113,701	8,868	3,416,107	260,821	198,490
Tuscarawas	1,238,183	83,756	56,935	298,577	20,582	15,523	73,078	4,690	1,609,837	109,028	77,148
Union	1,022,841	80,624	58,200	255,092	20,047	16,311	52,499	4,016	1,330,432	104,688	78,527
Van Wert	405,284	27,569	18,708	51,911	3,626	3,291	20,462	1,372	477,657	32,566	23,371
Vinton	143,133	6,577	6,091	14,039	686	651	32,079	1,431	189,252	8,694	8,173
Warren	4,547,503	386,628	258,537	965,283	84,074	53,683	248,652	19,838	5,761,438	490,540	332,057
Washington	744,625	41,749	30,012	228,938	12,974	9,802	132,919	7,549	1,106,482	62,271	47,364
Wayne	1,737,782	136,795	89,351	394,414	34,304	25,583	60,847	4,722	2,193,043	175,821	119,656
Williams	551,073	39,882	25,974	139,836	10,186	7,069	20,061	1,410	710,970	51,479	34,454
Wood	2,088,106	173,756	112,813	703,068	59,719	42,043	72,328	5,693	2,863,502	239,169	160,549
Wyandot	351,519	19,201	12,280	55,860	2,964	2,117	13,348	712	420,727	22,877	15,109

(a) Represents taxes charged after application of "Tax Reduction Factors". The 10% property tax rollback for real property not used in business, 2.5% rollback for residential real property and homestead exemption deduction have not been subtracted from this figure because they are reimbursed to local governments from the State General Revenue Fund (except for reductions to the 10% rollback to defray the state's expenses in administering local property taxes).

Note: Figures may not add to totals due to rounding.

SOURCE: Abstracts filed by county auditors with The Ohio Department of Taxation.