



## 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 2008 (bills payable during 2009), the assessed valuation of real property in Ohio was about \$241.1 billion (\$689 billion in appraised true value), an increase of approximately 2.2 percent from 2007. Revenue from taxes levied on this assessed value was distributed by county auditors to the local taxing authorities during calendar year 2009.

Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as "House Bill 920") were \$13.8 billion for tax year 2008, an increase of 5.3 percent over 2007. 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 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 2008 (reimbursed in 2009) is estimated to be \$1 billion for the 10 percent reduction, \$202.5 million for the 2.5 percent reduction and \$336 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 2008, the statewide average "gross" tax rate was 87.26 mills on residential and agricultural real property and 89.06 mills on commercial and industrial property. The statewide average "effective" or net tax rate on residential and agricultural real property was 55.40 mills, while the effective rate was 64.03 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, since the 1979 tax year, a 2.5 percent rollback of real property taxes has been available to homesteads – meaning, a dwelling plus up to one acre 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 “carryover” 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 dates back to 1971. It 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.

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.

Some 776,154 taxpayers qualified for the homestead exemption in 2007 on their tax bills payable in 2008 (see Table 7) – an increase of 559,344 from the previous year, almost entirely due to the expansion of the homestead exemption. The

total tax savings for 2007 was approximately \$318 million, or about \$248 million more than the previous year.

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 land valued according to its agricultural use is converted to a different 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)

According to statute, at least one half of a real property tax bill is due by Dec. 31, with the balance due by June 20. In practice, these deadlines are often extended in the ways described below.

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 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 130, 127th General Assembly (effective Apr. 7, 2009)

**Homestead exemption** – R.C. 323.151, 323.153, 4503.065, and 4503.066 were amended to include a settlor of an irrevocable inter vivos trust as an owner for homestead exemption purposes for both real property and manufactured and mobile homes.

R.C. 323.152, 323.153, 323.154, 323.155, 323.156, 323.159, 4503.065, 4503.066, and 4503.067 were amended to remove the requirement that county auditors issue an annual certificate of reduction to property owners receiv-

ing the homestead exemption, for both real property and manufactured and mobile homes, or the 2.5 percent reduction. In its place, county auditors are required to notify the applicant, on a form prescribed by the Tax Commissioner, by the first Monday in October when a homestead application is first approved.

R.C. 135.804, 323.151, and 323.159 were amended to alter the definition of "housing cooperative" by lessening the number of units such a housing complex must have for its residents to qualify for both the homestead exemption and the property tax payment link deposit program. The qualifying number of units was reduced from 250 to two units.

### Senate Bill 353, 127th General Assembly (effective Apr. 7, 2009)

**Anticipation of delinquent taxes** – R.C. 133.082, 135.341, 307.781, 319.43, 321.34, 321.341, and 321.36 were amended to provide for the issuance of securities in anticipation of the collection of current real property taxes that have not been paid when due or that have become delinquent. The proceeds from the sale of the securities, less financing costs, are distributed by the county treasurer to the taxing authorities in the same manner that the taxes and assessments would have been distributed if paid when due. The county investment advisory committee may enter into a current unpaid or delinquent tax line of credit with the county treasurer for the purpose of borrowing money to make advance payments of current and delinquent taxes and assessments. At each real property tax settlement, the taxes and assessments collected that were previously advanced when unpaid or delinquent shall be used to repay or reimburse the source from which the advance payment was drawn.

**Abandoned lands** – R.C. 323.65 to 323.78 were amended to revise the foreclosure procedures for abandoned lands. Of particular note, 20 percent of the proceeds of sale shall be deposited in the delinquent tax and assessment collection fund to reimburse the fund for costs paid from the fund for the transfer, redemption, or sale of abandoned land. Not more than half of the 20 percent may be used by the county treasurer for community development, nuisance abatement, foreclosure prevention, demolition, and related services or be distributed by the treasurer to a county land reutilization corporation.

**County land reutilization corporations** – The bill provided for the creation of a county land reutilization corporation (CLRC) in counties with populations of more than 1,200,000. CLRCs are financed with certain delinquent tax payments and foreclosure proceedings. The purposes of CLRCs are to facilitate the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the county and to generally promote economic and housing development in the county or region.

### House Bill 548, 127th General Assembly (effective Dec. 30, 2008)

**General levy for current expenses** – R.C. 5705.05 was amended to allow a township to use a current expense levy for the construction, reconstruction, resurfacing, or repair of roads and bridges. After the amendment, only a

county is prevented from using a current expense levy for such purposes.

**Charitable exemption** – R.C. 5709.121(C) was amended to clarify that the definition contained therein is not the exclusive definition of a charitable institution, but rather only identifies a special type or entity that is conclusively presumed to be a charitable institution.

## Recent Court Decisions

### **Columbus City School District Board of Education v. Franklin County Board of Revision, 121 Ohio St.3d 218 (2009):**

The Ohio Supreme Court held that a board of revision takes official action when it votes on matters that are properly before it, and the vote is noted on the record of the board's proceedings. Accordingly, the board maintained jurisdiction over its decision when it voted to vacate it within the 30-day appeal period, even though the vacating order was not certified until after the expiration of the 30-day appeal period.

### **Woda Ivy Glen Ltd. Partnership v. Fayette County Board of Revision, 121 Ohio St.3d 175 (2009):**

The Ohio Supreme Court held that, when valuing property in the federal low income housing tax credit (LIHTC) program, the effect of the LIHTC program's use and rent restrictions on the property's value must be considered because they are involuntary, governmental limitations imposed for the general welfare. The Court also held that the

federal income tax credits should not be used in determining the value of LIHTC property because they are intangible interests separable from the real property itself.

### **Knickerbocker Properties Inc. XLII v. Delaware County Board of Revision, 119 Ohio St.3d 233 (2008):**

The Ohio Supreme Court held that the school district's complaint was sufficient to vest jurisdiction in the board of revision (BOR), even though it did not contain the correct taxpayer address. The complaint satisfied the core jurisdictional requirements by correctly naming the owner, the parcel number, and the basis for the value sought. Moreover, the duty to notify the taxpayer of the hearings at the correct address lay with the BOR and the county auditor, not the complainant. However, since the taxpayer never received the proper due process notice of the BOR's hearing, the BOR's decision was rendered a nullity. Therefore, the Court remanded the case to the Board of Tax Appeals with instructions to vacate the BOR's order and to remand to the BOR to give proper notice and hold a new hearing concerning the value of the property.

### **Fife v. Greene County Board of Revision, 120 Ohio St.3d 442 (2008):**

The Ohio Supreme Court affirmed the Board of Tax Appeals, granting current agricultural use valuation status for a commercial timber operation, where the property owner detailed extensive activities to maintain access to the trees, to cull timber, to girdle undesirable trees, and to obtain a forestry plan from a state forester.

Table 1

<b>Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief, Tax Years 2004 - 2008</b>					
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Value Of Taxable Property	\$202,591,836,961	\$222,488,359,822	\$234,133,065,917	\$235,916,746,794	\$241,120,753,580
Residential & Agricultural	156,078,137,391	170,735,325,098	180,305,043,717	184,029,442,834	187,687,183,700
Other <sup>1</sup>	46,513,699,570	51,753,034,724	53,828,022,200	51,887,303,960	53,433,569,880
Taxes Charged <sup>2</sup>	11,242,570,059	12,276,786,818	12,956,794,743	13,128,191,919	13,819,361,777
Residential & Agricultural	8,346,325,594	8,997,828,917	9,568,110,019	9,880,261,962	10,398,014,352
Other <sup>1</sup>	2,896,244,464	3,278,957,901	3,388,684,724	3,247,929,957	3,421,347,425
Average Effective Tax Rate <sup>3</sup>	55.49 mills	55.18	55.34	55.65	57.31
Residential & Agricultural	53.48 mills	52.70	53.07	53.69	55.40
Other <sup>1</sup>	62.27 mills	63.36	62.95	62.60	64.03
10% Reduction In All Real Property Taxes	1,124,053,183	893,847,539	952,065,574	990,608,456	1,042,967,078 <sup>5</sup>
2.5% Reduction In Homeowner's Real Property Taxes <sup>4</sup>	160,761,041	172,852,664	184,658,118	193,869,450	202,537,840 <sup>5</sup>
Homestead Exemption Reduction <sup>4</sup>	69,297,551	69,687,885	70,105,574	317,107,593	335,960,308 <sup>5</sup>
<b>Net Taxes Collectible (after 10% reduction, 2.5% reduction, and homestead exemption)</b>	<b>\$9,888,458,284</b>	<b>\$11,140,398,729</b>	<b>\$11,749,965,477</b>	<b>\$11,626,606,421</b>	<b>\$12,237,896,551<sup>5</sup></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.

5 These data are estimated; as of Nov. 16, 2009, reimbursements from February 2009 settlements were completed, but August 2009 settlement reimbursements were not completed.

**Table 2**

Gross and Net Tax Millage Rates on the Two Classes of Real Property, by County, Tax Year 2008									
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	50.50	40.81	48.69	43.99	LOGAN	63.76	43.62	64.42	47.64
ALLEN	58.13	47.29	58.36	48.94	LORAIN	79.96	50.60	80.95	57.69
ASHLAND	73.18	44.52	76.37	52.11	LUCAS	100.36	59.77	98.42	71.99
ASHTABULA	76.08	48.75	76.81	53.44	MADISON	66.33	49.35	66.58	52.63
ATHENS	78.87	51.85	84.68	52.94	MAHONING	81.77	55.13	84.53	62.71
AUGLAIZE	62.68	44.22	62.38	51.85	MARION	63.95	43.08	64.25	48.69
BELMONT	63.06	42.19	62.50	45.27	MEDINA	93.25	50.38	94.32	53.22
BROWN	50.54	38.55	50.72	40.66	MEIGS	48.11	39.79	50.07	46.48
BUTLER	76.70	51.13	77.19	53.79	MERCER	58.29	47.83	57.66	51.56
CARROLL	56.01	40.27	56.89	42.44	MIAMI	67.48	42.30	66.37	46.72
CHAMPAIGN	65.64	44.90	74.43	55.51	MONROE	50.31	33.13	50.35	44.84
CLARK	72.37	57.16	73.58	54.22	MONTGOMERY	103.68	71.47	101.61	77.38
CLERMONT	88.17	52.66	86.97	58.10	MORGAN	54.01	37.10	55.63	44.06
CLINTON	53.50	42.55	52.72	44.65	MORROW	55.46	42.91	59.41	47.11
COLUMBIANA	57.42	42.42	59.74	46.40	MUSKINGUM	66.22	45.36	67.71	47.96
COSHOCTON	61.76	41.84	63.27	47.51	NOBLE	51.14	36.61	54.57	43.24
CRAWFORD	74.03	45.49	74.38	53.76	OTTAWA	67.36	36.23	64.66	39.58
CUYAHOGA	115.85	70.69	106.75	77.53	PAULDING	59.05	47.32	63.76	53.70
DARKE	52.02	38.32	53.14	40.89	PERRY	62.04	42.79	62.97	49.31
DEFIANCE	62.21	45.44	63.14	50.09	PICKAWAY	59.11	44.89	61.23	49.77
DELAWARE	82.41	55.98	84.21	58.07	PIKE	59.82	42.41	66.14	49.50
ERIE	84.83	45.78	86.70	56.65	PORTAGE	90.83	50.20	93.35	57.02
FAIRFIELD	82.31	46.35	83.82	43.38	PREBLE	54.51	49.08	56.62	44.41
FAYETTE	59.14	46.68	60.84	47.83	PUTNAM	49.76	39.88	49.00	42.97
FRANKLIN	105.68	64.18	101.65	73.93	RICHLAND	78.49	50.02	80.05	64.60
FULTON	74.63	50.74	73.45	53.48	ROSS	59.82	42.31	64.45	48.02
GALLIA	46.88	39.48	45.86	39.69	SANDUSKY	59.96	42.09	56.62	47.06
GEAUGA	101.76	55.32	101.39	59.85	SCIOTO	61.03	46.64	66.51	51.80
GREENE	81.71	57.32	82.24	59.18	SENECA	64.20	41.80	66.89	54.38
GUERNSEY	59.15	46.04	60.55	50.89	SHELBY	59.81	42.50	59.69	46.75
HAMILTON	96.66	58.02	93.80	66.98	STARK	78.61	48.26	76.68	53.80
HANCOCK	62.40	41.67	63.62	51.66	SUMMIT	89.14	59.92	87.82	63.66
HARDIN	57.41	40.99	55.70	42.08	TRUMBULL	75.88	55.29	74.34	60.10
HARRISON	60.46	39.19	61.79	45.50	TUSCARAWAS	67.59	45.10	69.04	50.34
HENRY	73.65	50.69	74.62	61.02	UNION	78.09	55.76	78.31	62.52
HIGHLAND	46.14	37.17	45.95	38.51	VAN WERT	66.78	45.00	68.54	62.00
HOCKING	60.93	44.32	60.82	46.87	VINTON	47.14	43.64	50.13	48.37
HOLMES	55.26	44.53	54.52	47.13	WARREN	82.06	49.93	83.67	51.79
HURON	60.48	39.61	63.14	43.75	WASHINGTON	55.23	39.79	55.81	43.82
JACKSON	45.75	40.97	47.79	43.85	WAYNE	76.30	48.39	83.01	58.61
JEFFERSON	61.02	40.58	61.21	49.82	WILLIAMS	71.13	44.25	71.27	47.22
KNOX	65.54	47.00	62.01	50.45	WOOD	83.97	53.69	85.25	58.17
LAKE	91.26	50.93	89.20	57.46	WYANDOT	52.99	33.38	50.88	35.51
LAWRENCE	37.74	34.28	39.98	37.30					
LICKING	65.69	48.28	63.70	49.02	<b>STATEWIDE<sup>3</sup></b>	<b>87.26</b>	<b>55.40</b>	<b>89.06</b>	<b>64.03</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 divided by taxable value.

3 For the two combined classes of real property, the statewide average gross rate is 87.66 and the statewide average net rate is 57.31 mills.

**Table 3**

Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2008											
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	\$385,988,410	\$19,300,356	\$16,089,370	\$21,512	41.68	LOGAN	\$992,790,670	\$63,413,691	\$44,015,190	\$562,792	44.33
ALLEN	1,717,185,560	99,912,161	81,920,882	3,276,402	47.71	LORAIN	6,621,100,000	530,568,903	343,285,559	3,926,387	51.85
ASHLAND	924,925,430	68,128,353	42,236,986	453,727	45.67	LUCAS	8,694,858,210	868,488,833	545,710,033	33,215,848	62.76
ASHTABULA	1,772,138,410	135,071,222	87,937,030	2,251,814	49.62	MADISON	816,914,920	54,215,898	40,726,963	1,850,003	49.85
ATHENS	840,647,990	67,395,379	43,792,840	1,097,718	52.09	MAHONING	3,944,234,990	325,049,202	224,417,934	2,233,179	56.90
AUGLAIZE	848,744,160	53,155,693	38,593,726	872,680	45.47	MARION	960,383,230	61,473,333	42,464,939	1,726,596	44.22
BELMONT	950,576,450	59,811,577	40,819,346	263,135	42.94	MEDINA	4,640,033,390	433,445,659	235,775,402	3,050,934	50.81
BROWN	656,370,750	33,186,571	25,440,800	487,842	38.76	MEIGS	250,668,820	12,142,041	10,255,480	207,246	40.91
BUTLER	7,797,250,370	598,953,907	403,473,111	37,536,027	51.75	MERCER	790,364,620	46,014,080	38,136,487	993,181	48.25
CARROLL	499,091,810	28,006,191	20,226,043	380,422	40.53	MIAMI	2,076,740,410	139,724,992	89,486,500	2,111,310	43.09
CHAMPAIGN	695,025,610	46,439,672	32,192,310	130,458	46.32	MONROE	195,834,680	9,853,738	6,847,031	15,247	34.96
CLARK	2,328,218,700	169,118,428	131,548,806	582,866	56.50	MONTGOMERY	9,888,366,080	1,020,303,974	720,878,805	31,212,117	72.90
CLERMONT	4,143,136,330	364,301,920	222,626,213	11,141,494	53.73	MORGAN	202,977,320	11,005,122	7,714,779	109,725	38.01
CLINTON	811,891,320	43,294,510	34,932,261	408,244	43.03	MORROW	640,555,710	35,713,888	27,685,671	430,067	43.22
COLUMBIANA <sup>3</sup>	1,518,405,550	87,710,338	65,310,643	953,112	43.01	MUSKINGUM	1,414,779,980	94,142,701	64,967,204	1,377,733	45.92
COSHOCTON	549,731,440	34,119,218	23,624,864	411,722	42.98	NOBLE	196,458,690	10,121,232	7,334,229	132,755	37.33
CRAWFORD	644,932,400	47,780,567	30,219,313	147,906	46.86	OTTAWA	1,587,463,930	106,240,810	58,372,540	2,971,550	36.77
CUYAHOGA	30,441,975,830	3,450,226,297	2,209,481,326	87,415,059	72.58	PAULDING	275,665,920	16,424,816	13,243,488	363,476	48.04
DARKE	923,179,830	48,162,253	35,693,267	529,273	38.66	PERRY	471,207,120	29,275,874	20,457,960	96,942	43.42
DEFIANCE	653,537,500	40,758,543	30,207,574	938,184	46.22	PICKAWAY	997,800,590	59,296,270	45,511,877	179,098	45.61
DELAWARE	6,097,983,420	503,814,367	342,857,627	17,545,243	56.22	PIKE	305,121,190	18,545,175	13,271,016	22,146	43.49
ERIE	1,995,920,070	170,117,849	96,064,480	3,234,245	48.13	PORTAGE	3,321,164,940	303,245,470	170,994,602	2,691,843	51.49
FAIRFIELD	3,124,171,430	257,886,603	143,327,996	1,220,907	45.88	PREBLE	758,391,660	41,530,344	36,796,361	2,173,773	48.52
FAYETTE	515,751,790	30,694,390	24,205,314	1,215,846	46.93	PUTNAM	605,768,810	30,100,708	24,337,758	448,499	40.18
FRANKLIN	27,348,397,040	2,857,291,051	1,834,646,959	87,831,553	67.08	RICHLAND	1,988,326,380	156,645,973	104,951,686	1,758,130	52.78
FULTON	867,428,360	64,536,858	44,481,014	1,044,449	51.28	ROSS	1,067,073,620	64,756,694	46,287,056	385,785	43.38
GALLIA	452,303,920	21,082,699	17,881,158	61,942	39.53	SANDUSKY	1,066,332,350	63,312,149	45,817,913	653,650	42.97
GEAUGA	2,991,240,100	304,274,824	166,957,426	1,855,230	55.82	SCIOTO	819,376,490	50,897,336	39,053,091	991,958	47.66
GREENE	3,746,781,230	306,535,777	216,101,422	2,812,031	57.68	SENECA	888,126,850	57,385,659	38,834,862	584,008	43.73
GUERNSEY	531,387,200	31,582,461	24,981,805	625,800	47.01	SHELBY	920,548,970	55,034,155	39,939,208	881,246	43.39
HAMILTON	19,526,068,050	1,872,313,918	1,180,108,711	88,761,381	60.44	STARK	7,106,763,110	555,783,989	351,249,390	4,035,898	49.42
HANCOCK	1,489,134,050	93,287,549	65,070,444	1,118,779	43.70	SUMMIT	12,239,172,300	1,087,238,704	743,912,653	23,890,667	60.78
HARDIN	435,719,880	24,917,129	17,923,488	1,173,441	41.14	TRUMBULL	3,308,287,480	250,050,875	185,986,073	1,563,366	56.22
HARRISON	231,267,650	14,023,507	9,256,399	119,382	40.02	TUSCARAWAS	1,564,700,700	106,211,453	72,191,371	1,244,305	46.14
HENRY	524,367,800	38,683,292	27,270,470	699,923	52.01	UNION	1,237,877,280	96,722,564	70,715,422	225,155	57.13
HIGHLAND	622,150,510	28,692,365	23,236,088	669,878	37.35	VAN WERT	452,962,710	30,341,014	21,269,689	890,084	46.96
HOCKING	497,455,660	30,304,290	22,170,230	48,368	44.57	VINTON	141,064,390	6,688,082	6,216,363	3,314	44.07
HOLMES	717,670,240	39,564,586	32,291,267	385,107	44.99	WARREN	5,877,743,060	483,815,812	295,186,552	5,526,577	50.22
HURON	978,629,090	59,620,817	39,437,718	385,781	40.30	WASHINGTON	933,039,000	51,652,947	37,983,845	438,338	40.71
JACKSON	424,648,410	19,608,661	17,653,781	9,608	41.57	WAYNE	2,114,472,870	163,991,478	106,374,964	1,494,867	50.31
JEFFERSON	920,295,340	56,196,439	39,139,281	453,479	42.53	WILLIAMS	658,715,040	46,873,334	29,541,562	1,099,340	44.85
KNOX	1,114,814,290	72,604,638	52,841,259	2,331,499	47.40	WOOD	2,752,993,970	232,038,699	150,857,973	9,052,522	54.80
LAKE	6,442,874,170	585,126,629	337,231,997	10,287,363	52.34	WYANDOT	380,652,170	20,051,842	12,825,076	125,070	33.69
LAWRENCE	720,894,370	27,412,802	24,988,999	349,886	34.66						
LICKING	3,532,571,040	230,880,613	170,987,181	3,989,523	48.40	<b>TOTAL</b>	<b>\$241,120,753,580</b>	<b>\$21,135,716,788</b>	<b>\$13,819,361,777</b>	<b>\$524,476,972</b>	<b>57.31</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 2008 <sup>1</sup>											
County	Taxes Charged <sup>2</sup>	10% Reduction <sup>3,4</sup>	Homestead Exemption Reduction <sup>3,4</sup>	2.5% Reduction in Taxes of Homeowners <sup>3,4</sup>	Net Taxes Collectible	County	Taxes Charged <sup>2</sup>	10% Reduction <sup>3,4</sup>	Homestead Exemption Reduction <sup>3,4</sup>	2.5% Reduction in Taxes of Homeowners <sup>3,4</sup>	Net Taxes Collectible
ADAMS	\$16,089,370	\$1,143,151	\$644,216	\$79,609	\$14,222,394	LOGAN	\$44,015,190	\$3,561,214	\$1,001,529	\$410,718	\$39,041,729
ALLEN	81,920,882	6,079,063	2,651,447	1,154,756	72,035,616	LORAIN	343,285,559	27,612,544	8,610,050	5,172,637	301,890,328
ASHLAND	42,236,986	3,488,191	1,457,983	643,469	36,647,342	LUCAS	545,710,033	38,992,658	13,511,787	8,213,126	484,992,462
ASHTABULA	87,937,030	7,023,164	3,066,762	1,033,132	76,813,972	MADISON	40,726,963	3,411,178	1,028,015	631,863	35,655,907
ATHENS	43,792,840	3,379,701	1,415,376	488,315	38,509,447	MAHONING	224,417,934	16,650,600	9,472,780	3,329,973	194,964,581
AUGLAIZE	38,593,726	3,142,111	1,143,925	553,322	33,754,368	MARION	42,464,939	3,299,967	1,617,883	607,149	36,939,941
BELMONT	40,819,346	3,033,905	1,973,752	534,017	35,277,672	MEDINA	235,775,402	19,730,610	4,618,614	4,060,046	207,366,131
BROWN	25,440,800	2,305,227	959,372	321,504	21,854,696	MEIGS	10,255,480	826,372	655,211	102,853	8,671,043
BUTLER	403,473,111	30,641,080	8,338,271	5,868,096	358,625,663	MERCER	38,136,487	3,349,154	1,151,898	510,746	33,124,689
CARROLL	20,226,043	1,775,473	717,751	240,052	17,492,767	MIAMI	89,486,500	7,239,896	2,594,759	1,366,056	78,285,789
CHAMPAIGN	32,192,310	2,711,696	984,655	380,611	28,115,348	MONROE	6,847,031	546,498	341,716	61,794	5,897,023
CLARK	131,548,806	9,115,054	4,364,833	1,625,587	116,443,331	MONTGOMERY	720,878,805	53,395,953	23,148,693	11,167,955	633,166,205
CLERMONT	222,626,213	18,319,899	4,623,700	3,706,012	195,976,602	MORGAN	7,714,779	654,599	372,658	69,828	6,617,694
CLINTON	34,932,261	2,674,411	837,247	417,948	31,002,655	MORROW	27,685,671	2,542,757	793,449	338,152	24,011,313
COLUMBIANA	65,310,643	5,481,650	2,916,284	891,162	56,021,546	MUSKINGUM	64,967,204	5,038,670	2,340,754	821,956	56,765,824
COSHOCTON	23,624,864	1,832,882	911,121	275,608	20,605,253	NOBLE	7,334,229	639,254	330,169	79,515	6,285,291
CRAWFORD	30,219,313	2,453,774	1,395,421	344,839	26,025,280	OTTAWA	58,372,540	4,825,824	1,212,118	431,407	51,903,191
CUYAHOGA	2,209,481,326	155,142,496	52,699,340	31,738,769	1,969,900,720	PAULDING	13,243,488	1,160,400	602,959	192,217	11,287,912
DARKE	35,693,267	3,071,237	1,358,825	470,905	30,792,300	PERRY	20,457,960	1,823,217	855,006	320,590	17,459,147
DEFIANCE	30,207,574	2,469,566	1,148,881	467,840	26,121,288	PICKAWAY	45,511,877	3,825,272	1,214,402	642,315	39,829,888
DELAWARE	342,857,627	30,295,598	3,266,545	6,430,631	302,864,853	PIKE	13,271,016	1,093,152	745,055	173,253	11,259,557
ERIE	96,064,480	7,215,847	2,380,453	1,292,181	85,176,000	PORTAGE	170,994,602	13,524,678	3,768,732	2,341,535	151,359,658
FAIRFIELD	143,327,996	12,189,927	3,025,990	2,216,406	125,895,673	PREBLE	36,796,361	2,740,251	1,121,992	476,721	32,457,397
FAYETTE	24,205,314	1,879,867	761,544	309,961	21,253,941	PUTNAM	24,337,758	2,192,961	755,888	425,825	20,963,084
FRANKLIN	1,834,646,959	124,658,438	25,493,554	26,312,794	1,658,182,173	RICHLAND	104,951,686	8,051,572	4,049,534	1,540,526	91,310,055
FULTON	44,481,014	3,535,808	1,218,680	670,988	39,055,538	ROSS	46,287,056	3,676,143	1,871,540	605,805	40,133,567
GALLIA	17,881,158	1,320,087	805,081	159,079	15,596,911	SANDUSKY	45,817,913	3,698,518	1,643,802	690,120	39,785,472
GEAUGA	166,957,426	14,736,739	2,912,248	2,805,529	146,502,910	SCIOTO	39,053,091	3,063,645	2,317,759	563,227	33,108,459
GREENE	216,101,422	17,362,846	4,545,264	2,971,062	191,222,251	SENECA	38,834,862	3,145,961	1,384,420	518,455	33,786,026
GUERNSEY	24,981,805	1,950,977	1,154,419	286,414	21,589,995	SHELBY	39,939,208	3,099,631	1,113,356	473,864	35,252,357
HAMILTON	1,180,108,711	86,176,800	20,830,170	17,912,904	1,055,188,836	STARK	351,249,390	27,134,883	11,531,928	5,359,056	307,223,523
HANCOCK	65,070,444	4,924,665	1,590,310	1,006,107	57,549,363	SUMMIT	743,912,653	56,438,115	18,782,592	11,070,022	657,621,924
HARDIN	17,923,488	1,548,893	733,078	229,260	15,412,256	TRUMBULL	185,986,073	14,736,316	8,337,434	2,492,846	160,419,476
HARRISON	9,256,399	790,243	518,066	88,673	7,859,417	TUSCARAWAS	72,191,371	5,667,639	2,487,613	952,216	63,083,903
HENRY	27,270,470	2,324,669	905,798	356,649	23,683,354	UNION	70,715,422	5,497,004	1,024,080	984,765	63,209,574
HIGHLAND	23,236,088	2,006,018	882,644	228,301	20,119,125	VAN WERT	21,269,689	1,813,247	987,699	310,348	18,158,395
HOCKING	22,170,230	1,983,412	754,768	304,916	19,127,133	VINTON	6,216,363	550,964	367,219	70,353	5,227,826
HOLMES	32,291,267	2,645,369	620,871	308,371	28,716,656	WARREN	295,186,552	24,861,048	4,190,240	5,282,342	260,852,922
HURON	39,437,718	3,227,215	1,288,673	632,195	34,289,635	WASHINGTON	37,983,845	2,867,603	1,586,961	467,357	33,061,924
JACKSON	17,653,781	1,371,997	860,705	133,149	15,287,930	WAYNE	106,374,964	8,313,636	2,908,792	1,459,733	93,692,803
JEFFERSON	39,139,281	2,944,079	2,164,728	507,203	33,523,270	WILLIAMS	29,541,562	2,331,196	1,083,186	420,010	25,707,169
KNOX	52,841,259	4,630,045	1,616,480	712,988	45,881,746	WOOD	150,857,973	11,140,681	3,138,693	1,850,887	134,727,711
LAKE	337,231,997	25,692,863	7,522,883	5,146,677	298,869,574	WYANDOT	12,825,076	1,084,513	478,962	165,018	11,096,583
LAWRENCE	24,988,999	2,157,705	1,580,171	332,862	20,918,261						
LICKING	170,987,181	14,263,245	3,766,089	2,721,810	150,236,037	<b>TOTAL</b>	<b>\$13,819,361,777</b>	<b>\$1,042,967,078</b>	<b>\$335,960,308</b>	<b>\$202,537,840</b>	<b>\$12,237,896,551</b>

1 Taxes charged in tax year 2008 and collected or reimbursed in calendar year 2009.

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 Estimated tax relief based on February 2009 settlements.

Table 5

<b>Assessed Valuation of Exempt Real Property, by Ownership Classifications: Tax Years 2004 - 2008</b>					
(figures in millions)					
<b>Property Under Public Ownership</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Boards of Education	\$5,239.1	\$5,569.1	\$5,877.4	\$6,225.0	\$6,573.2
Municipalities	4,497.2	4,667.8	4,938.9	5,039.1	5,172.9
State	2,984.6	3,113.6	3,303.0	3,367.2	3,587.9
Counties	2,235.9	2,144.9	2,343.6	2,446.9	2,450.4
United States	1,578.7	1,619.9	1,720.1	1,725.1	1,543.3
Park Districts	479.3	518.7	586.0	606.1	642.3
Townships	249.5	271.0	309.5	331.1	351.1
<b>Total</b>	<b>\$17,282.2</b>	<b>\$17,905.0</b>	<b>\$19,078.5</b>	<b>\$19,740.4</b>	<b>\$20,321.2</b>
<b>Property Under Private Ownership</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Tax Abatements	\$5,679.1	\$6,264.1	\$6,908.8	\$7,911.4	\$8,844.1
Charities	3,693.1	3,888.3	4,119.6	4,381.4	4,566.4
Churches	3,431.0	3,726.0	3,822.8	3,957.9	4,097.7
Schools and Colleges	2,743.0	3,054.8	3,219.7	3,351.7	3,518.9
Cemeteries	213.3	232.2	232.2	238.3	244.5
<b>Total</b>	<b>\$15,759.5</b>	<b>\$17,165.4</b>	<b>\$18,303.3</b>	<b>\$19,840.6</b>	<b>\$21,271.6</b>
<b>Grand Total<sup>1</sup></b>	<b>\$33,688.6</b>	<b>\$35,741.6</b>	<b>\$38,123.6</b>	<b>\$40,317.1</b>	<b>\$42,370.6</b>

Source: Exempt real property abstracts filed by county auditors with the Department of Taxation.

<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.

Table 6

Assessed Valuation of Exempt Real Property Compared to Total Assessed Real Valuation, by County, Tax Year 2008							
County	Assessed Value of Taxable Real Property	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation	County	Assessed Value of Taxable Real Property	Percent of Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
ADAMS	\$385,988,410	\$49,826,580	12.91%	LOGAN	\$992,790,670	\$98,992,710	9.97%
ALLEN	1,717,185,560	324,136,910	18.88	LORAIN	6,621,100,000	889,647,520	13.44
ASHLAND	924,925,430	160,984,800	17.41	LUCAS	8,694,858,210	1,464,506,460	16.84
ASHTABULA	1,772,138,410	230,211,120	12.99	MADISON	816,914,920	110,115,460	13.48
ATHENS	840,647,990	359,939,590	42.82	MAHONING	3,944,234,990	490,001,160	12.42
AUGLAIZE	848,744,160	89,173,360	10.51	MARION	960,383,230	166,872,840	17.38
BELMONT	950,576,450	180,948,610	19.04	MEDINA	4,640,033,390	397,590,190	8.57
BROWN	656,370,750	66,681,880	10.16	MEIGS	250,668,820	26,067,880	10.40
BUTLER	7,797,250,370	1,605,454,390	20.59	MERCER	790,364,620	91,017,883	11.52
CARROLL	499,091,810	31,287,230	6.27	MIAMI	2,076,740,410	266,569,250	12.84
CHAMPAIGN	695,025,610	61,342,410	8.83	MONROE	195,834,680	22,246,430	11.36
CLARK	2,328,218,700	371,388,270	15.95	MONTGOMERY	9,888,366,080	1,854,849,080	18.76
CLERMONT	4,143,136,330	551,524,330	13.31	MORGAN	202,977,320	23,239,730	11.45
CLINTON	811,891,320	120,651,310	14.86	MORROW	640,555,710	48,074,510	7.51
COLUMBIANA	1,518,405,550	200,005,440	13.17	MUSKINGUM	1,414,779,980	277,324,950	19.60
COSHOCTON	549,731,440	57,957,790	10.54	NOBLE	196,458,690	39,170,360	19.94
CRAWFORD	644,932,400	75,078,580	11.64	OTTAWA	1,587,463,930	118,935,650	7.49
CUYAHOGA	30,441,975,830	6,317,726,320	20.75	PAULDING	275,665,920	35,635,360	12.93
DARKE	923,179,830	102,049,550	11.05	PERRY	471,207,120	71,470,220	15.17
DEFIANCE	653,537,500	92,779,260	14.20	PICKAWAY	997,800,590	161,393,820	16.17
DELAWARE	6,097,983,420	932,665,030	15.29	PIKE	305,121,190	66,287,520	21.72
ERIE	1,995,920,070	282,520,360	14.15	PORTAGE	3,321,164,940	764,160,250	23.01
FAIRFIELD	3,124,171,430	331,308,590	10.60	PREBLE	758,391,660	68,827,020	9.08
FAYETTE	515,751,790	52,039,490	10.09	PUTNAM	605,768,810	92,943,710	15.34
FRANKLIN	27,348,397,040	6,876,826,660	25.15	RICHLAND	1,988,326,380	285,246,180	14.35
FULTON	867,428,360	190,493,380	21.96	ROSS	1,067,073,620	232,672,570	21.80
GALLIA	452,303,920	92,213,570	20.39	SANDUSKY	1,066,332,350	186,435,860	17.48
GEAUGA	2,991,240,100	219,687,890	7.34	SCIOTO	819,376,490	250,105,630	30.52
GREENE	3,746,781,230	827,570,040	22.09	SENECA	888,126,850	119,459,990	13.45
GUERNSEY	531,387,200	41,201,910	7.75	SHELBY	920,548,970	106,205,830	11.54
HAMILTON	19,526,068,050	4,769,324,000	24.43	STARK	7,106,763,110	1,110,007,360	15.62
HANCOCK	1,489,134,050	218,427,290	14.67	SUMMIT	12,239,172,300	1,741,351,810	14.23
HARDIN	435,719,880	66,930,300	15.36	TRUMBULL	3,308,287,480	433,693,730	13.11
HARRISON	231,267,650	29,603,020	12.80	TUSCARAWAS	1,564,700,700	148,959,380	9.52
HENRY	524,367,800	75,239,120	14.35	UNION	1,237,877,280	96,375,970	7.79
HIGHLAND	622,150,510	68,859,760	11.07	VAN WERT	452,962,710	80,524,230	17.78
HOCKING	497,455,660	71,536,190	14.38	VINTON	141,064,390	23,892,970	16.94
HOLMES	717,670,240	44,262,750	6.17	WARREN	5,877,743,060	845,339,770	14.38
HURON	978,629,090	113,595,400	11.61	WASHINGTON	933,039,000	124,982,660	13.40
JACKSON	424,648,410	96,891,600	22.82	WAYNE	2,114,472,870	343,624,010	16.25
JEFFERSON	920,295,340	134,752,100	14.64	WILLIAMS	658,715,040	113,482,180	17.23
KNOX	1,114,814,290	193,427,070	17.35	WOOD	2,752,993,970	600,443,190	21.81
LAKE	6,442,874,170	468,583,470	7.27	WYANDOT	380,652,170	33,470,560	8.79
LAWRENCE	720,894,370	112,018,180	15.54				
LICKING	3,532,571,040	489,254,380	13.85	<b>TOTAL</b>	<b>\$241,120,753,580</b>	<b>\$42,370,593,123</b>	<b>17.57%</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 2007							
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	2,167	\$7,966	\$634,370	LOGAN	2,781	\$8,579	\$940,025
ALLEN	6,799	8,658	2,477,667	LORAIN	21,802	8,746	8,112,943
ASHLAND	4,124	5,392	1,447,262	LUCAS	30,261	4,915	12,647,932
ASHTABULA	7,512	8,599	3,030,566	MADISON	2,603	5,486	1,041,046
ATHENS	3,483	8,202	1,447,364	MAHONING	22,135	8,286	8,686,016
AUGLAIZE	3,101	8,716	1,089,787	MARION	4,821	8,703	1,600,520
BELMONT	5,711	8,444	1,854,784	MEDINA	11,160	8,729	4,384,846
BROWN	1,798	4,011	883,046	MEIGS	2,227	7,702	597,402
BUTLER	21,128	8,710	8,392,540	MERCER	3,058	8,750	1,134,032
CARROLL	2,324	8,533	702,282	MIAMI	7,731	8,744	2,513,469
CHAMPAIGN	2,790	8,701	890,864	MONROE	1,342	8,750	333,672
CLARK	10,466	8,706	4,088,328	MONTGOMERY	41,326	8,735	21,357,723
CLERMONT	11,214	8,576	4,411,218	MORGAN	1,276	8,190	360,139
CLINTON	2,269	8,665	803,529	MORROW	2,192	8,419	719,976
COLUMBIANA	8,953	8,537	2,918,546	MUSKINGUM	6,542	8,526	2,280,027
COSHOCTON	2,691	8,510	835,245	NOBLE	1,199	8,218	292,559
CRAWFORD	3,721	8,755	1,328,164	OTTAWA	3,995	8,677	1,186,568
CUYAHOGA	96,874	8,723	50,886,849	PAULDING	1,623	8,497	587,010
DARKE	4,370	8,643	1,299,742	PERRY	1,377	8,501	858,959
DEFIANCE	3,226	8,708	1,142,023	PICKAWAY	3,177	8,717	1,159,655
DELAWARE	7,449	8,734	2,831,988	PIKE	2,309	8,252	717,652
ERIE	6,140	8,723	2,221,846	PORTAGE	9,141	8,729	3,568,893
FAIRFIELD	7,326	8,656	2,897,835	PREBLE	3,435	8,663	1,071,946
FAYETTE	1,981	8,640	693,409	PUTNAM	2,441	8,568	760,260
FRANKLIN	50,198	8,717	23,021,387	RICHLAND	10,299	8,368	3,921,548
FULTON	2,962	8,677	1,172,151	ROSS	5,528	8,549	1,764,040
GALLIA	2,768	8,091	781,126	SANDUSKY	5,060	8,147	1,542,660
GEAUGA	6,706	8,735	2,832,906	SCIOTO	6,338	8,284	2,127,601
GREENE	10,085	8,744	4,560,666	SENECA	4,022	8,667	1,327,956
GUERNSEY	3,347	8,188	1,131,836	SHELBY	3,301	8,720	1,092,105
HAMILTON	44,150	8,731	19,239,237	STARK	29,932	8,731	11,158,807
HANCOCK	4,421	8,711	1,447,434	SUMMIT	38,537	8,765	17,395,038
HARDIN	2,395	8,636	709,261	TRUMBULL	18,186	8,661	7,707,608
HARRISON	1,517	5,004	461,692	TUSCARAWAS	6,859	8,648	2,283,542
HENRY	2,268	8,579	921,955	UNION	2,397	8,750	955,794
HIGHLAND	2,948	8,410	809,100	VAN WERT	2,767	8,660	1,030,439
HOCKING	2,196	8,499	727,163	VINTON	1,165	7,710	348,667
HOLMES	1,588	8,649	560,360	WARREN	10,125	5,924	3,955,251
HURON	4,129	8,672	1,228,660	WASHINGTON	5,130	8,493	1,513,541
JACKSON	2,777	8,047	852,238	WAYNE	7,303	8,712	2,834,693
JEFFERSON	7,003	8,484	2,015,349	WILLIAMS	2,916	8,716	1,006,911
KNOX	4,250	8,699	1,475,973	WOOD	7,452	8,682	2,960,448
LAKE	17,743	8,746	7,410,050	WYANDOT	1,849	8,669	464,241
LAWRENCE	5,990	8,388	1,540,339				
LICKING	9,976	8,699	3,555,424	<b>TOTAL</b>	<b>776,154</b>	<b>\$8,422</b>	<b>\$317,967,721</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.