



## 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 2010 (bills payable during 2011), the assessed valuation of real property in Ohio was about \$238.2 billion (\$681 billion in appraised true value). Revenue from taxes levied on this assessed value was distributed by county auditors to the local taxing authorities during calendar year 2011. Net taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as "House Bill 920") were \$14.5 billion for tax year 2010, an increase of 2.8 percent over 2009. 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 2010 (reimbursed in 2011) is estimated to be \$1.1 billion for the 10 percent reduction, \$211.4 million for the 2.5 percent reduction and \$376.4 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 2010, the statewide average "gross" tax rate was 88.63 mills on residential and agricultural real property and 90.02 mills on commercial and industrial property. The statewide average "effective" or net tax rate on residential and agricultural real property was 58.91 mills, while the effective rate was 67.50 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, dwelling plus up to one acre occupied by the home-

owner. 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 813,848 taxpayers qualified for the homestead exemption in 2008 on their tax bills payable in 2009 (see Table 7) – an increase of 37,694 from the previous year. The total tax savings for 2008 was approximately \$345 million, or about 26.6 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

**Substitute House Bill 153, 129th General Assembly (effective July 1, 2011)**

**Administrative changes** — The budget bill made a number of changes which affected real property tax. Administratively, the bill modified publishing requirements and allowed for an Internet publishing option. The bill also permits a county auditor to charge the publishing costs for delinquent real property or manufactured home tax lists to the delinquent properties (as opposed to apportioning

costs among the various taxing districts). The bill also made some modifications to the amount of indebtedness a school district could carry. The bill also modified the statutes regarding joint township police districts, changing the name to “joint police district” and allowing municipal corporations to enter into agreements for a joint police district with a township. The bill also provided a method for merger of townships and modified distribution amounts to the Local Government Fund and the Public Library Fund.

**Real Property Tax Exemptions.** — The bill added a real property tax exemption for private entities when the property is associated with public service pursuant to R.C. 126.60-126.605. The bill also contains an uncodified section which authorizes the Director of the Department of Administrative Services and the Director of the Department of Rehabilitation and Corrections to authorize the sale of certain correctional facilities. The effect of selling the correctional facilities will be a return of the facilities to the real property tax rolls when sold. The bill also makes clear that the grantee shall be responsible for the costs associated with the purchase and conveyance of the real estate.

**Finally, the bill amended 5709.07(A)(1)** — to remove language which limited real property tax exemption to schoolhouse property if such property was “leased or otherwise used with a view to profit.” The bill also provided a real property exemption to a convention center owned by the largest city in a county (with population minimums). The bill extended the time during which local governments and businesses may enter into enterprise zone agreements from October 15, 2011 until October 15, 2012.

**Substitute House Bill 71, 129th General Assembly (effective Sept. 15, 2011)**

Minor League Baseball Stadiums. New Division (F) in R.C. 5709.081 allows an exemption for a public recreation facility owned by a municipality and used primarily by an independent professional minor league baseball team for a significant portion of its home schedule, if (1) the facility is constructed in 2008 or thereafter, (2) the team operates at the facility under a lease, license, management agreement, or similar arrangement with the municipality, and (3) any residual cash that accrues to the municipality is used for the public purposes of the municipality.

An “independent professional minor league baseball team” means a baseball team that employs professional players and that is a member of an established league composed of teams that are not affiliated with major league baseball.

## Recent Court Decisions

**Maralgate, L.L.C. v. Greene County Board of Revision, 130 Ohio St.3d 316, 2011-Ohio-5448:**

The Ohio Supreme Court ruled that land held by different entities could qualify for Current Agricultural Use Valuation if the entities were under common ownership and if the land under issue was not in use for a commercial purpose other than agriculture. Land containing ponds from prior

quarrying activity and a landfill used by the county without compensation to the owner were found to be “purely incidental” to the overall agricultural use of the surrounding farm even if held in a separate entity. Woods located on the parcel are also exempt. No requirement that the woods be used for commercial timbering purposes if the land on which the timber is grown is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use.

**North Royalton City School District Board of Education v. Cuyahoga County Board of Revision, 129 Ohio St.3d 172, 2011-Ohio-3092:**

The Ohio Supreme Court reaffirmed its holding that the best evidence of the value of a particular piece of property is the amount for which it transferred in an arm’s-length transaction. The court held this to be true even if the sale price was negotiated through a contract which was entered into long before the property actually transferred. In the present case, the sale price was set in a ground lease executed in 1998. The property transferred in 2005 in accordance with the terms of the ground lease. The court reaffirmed its holding that the presumption that a sale price reflects value can be rebutted if recency or the arm’s-length character of the sale is challenged. However, the court held that in the present case the critical measurement was not the date on which the sale was negotiated, but the date on which the property transferred.

**Columbus City Schools Board of Education v. Testa, 129 Ohio St.3d 200, 2011-Ohio-2907:**

The Ohio Supreme Court held that a board of education had a right to participate in an appeal of the denial of a real property tax exemption at the Board of Tax Appeals. The court held that the BTA had an obligation to notify the board of education of its determination. Without such

notice, the time for filing a motion to vacate had not run and the school board’s motion to vacate was timely. Case affirms *MB West Chester, L.L.C. v. Butler County Board of Revision*, 126 Ohio St.3d 430, 2010-Ohio-3781, a real property valuation appeal wherein the board of education did not receive notice of the filing of the appellant’s notice of appeal with the BTA. In that case, the court held that the time for filing an appeal had never begun to run because the notice requirements were not met.

**The Chapel v. Testa, 129 Ohio St.3d 21, 2011-Ohio-545:**

The Ohio Supreme Court held that property owned by a church could also qualify for exemption under the charitable-use exemption found in R.C. 5709.12(B). A church applied for exemption of its new church property under two statutes, R.C. 5709.07(A)(2), exempting from taxation a house of public worship, and R.C. 5709.12(B), exempting from taxation property belonging to institutions that is used exclusively for charitable purposes. The court held that if the use to which the property is put otherwise qualifies as charitable, neither the fact of ownership by a religious organization nor the existence of religious motives will defeat the claim for exemption. The court held that the activity on the property was a charitable use entitled to exemption. The use of the property was for recreational purposes, open to the community, and used by non-members of the church.

**Table 1**

<b>Assessed Value Of Taxable Real Estate, Taxes Charged, Average Tax Rates, and Tax Relief, Tax Years 2005 - 2010</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Value Of Taxable Property</b>	\$222,488,359,822	\$234,133,065,917	\$235,916,746,794	\$241,120,753,580	\$238,193,861,953	\$238,182,209,591
<b>Residential &amp; Agricultural</b>	170,735,325,098	180,305,043,717	184,029,442,834	187,687,183,700	184,181,188,378	184,352,812,609
<b>Other<sup>1</sup></b>	51,753,034,724	53,828,022,200	51,887,303,960	53,433,569,880	54,012,673,575	53,829,396,982
<b>Taxes Charged<sup>2</sup></b>	12,276,786,818	12,956,794,743	13,128,191,919	13,819,361,777	14,124,390,998	14,494,608,093
<b>Residential &amp; Agricultural</b>	8,997,828,917	9,568,110,019	9,880,261,962	10,398,014,352	10,576,227,491	10,860,862,198
<b>Other<sup>1</sup></b>	3,278,957,901	3,388,684,724	3,247,929,957	3,421,347,425	3,548,163,507	3,633,745,895
<b>Average Effective Tax Rate<sup>3</sup></b>	55.18	55.34	55.65	57.31	59.30	60.86
<b>Residential &amp; Agricultural</b>	52.70	53.07	53.69	55.40	57.42	58.91
<b>Other<sup>1</sup></b>	63.36	62.95	62.60	64.03	65.69	67.50
<b>10% Reduction In All Real Property Taxes</b>	893,847,539	952,065,574	990,608,456	1,042,002,658	1,061,932,289	1,090,774,144
<b>2.5% Reduction In Homeowner's Real Property Taxes<sup>4</sup></b>	172,852,664	184,658,118	193,869,450	202,879,613	206,623,789	211,369,995
<b>Homestead Exemption Reduction<sup>4</sup></b>	69,687,885	70,105,574	317,107,593	341,874,647	361,838,373	376,393,082
<b>Net Taxes Collectible (after 10% reduction, 2.5% reduction, and homestead exemption)</b>	\$11,140,398,729	\$11,749,965,477	\$11,626,606,421	\$12,232,604,859	\$12,493,996,547	\$12,816,070,872

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 2010									
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	51.12	42.16	49.18	45.30	LOGAN	63.53	43.35	64.48	48.11
ALLEN	57.97	47.31	58.21	48.64	LORAIN	82.49	55.85	84.29	61.62
ASHLAND	73.33	44.84	76.94	52.53	LUCAS	100.90	65.00	99.00	74.64
ASHTABULA	75.42	48.97	76.49	54.29	MADISON	66.88	50.97	67.39	56.45
ATHENS	79.16	53.32	84.62	55.10	MAHONING	83.43	57.17	85.78	64.56
AUGLAIZE	62.76	44.33	62.53	52.05	MARION	64.94	44.66	64.43	49.93
BELMONT	63.10	42.56	62.49	47.24	MEDINA	92.66	52.98	93.91	53.81
BROWN	51.39	39.97	51.35	42.47	MEIGS	48.08	39.20	50.00	46.09
BUTLER	78.38	54.89	78.68	58.45	MERCER	58.56	48.27	58.36	52.20
CARROLL	54.26	39.46	55.34	41.99	MIAMI	68.31	43.88	67.46	48.43
CHAMPAIGN	65.62	45.92	75.44	58.22	MONROE	58.32	40.92	58.46	56.79
CLARK	75.33	55.39	76.07	57.84	MONTGOMERY	106.93	76.69	105.42	84.05
CLERMONT	88.61	55.31	88.16	61.51	MORGAN	55.95	38.95	57.52	45.36
CLINTON	53.51	44.62	53.42	46.80	MORROW	55.64	43.94	59.59	48.02
COLUMBIANA	57.53	43.03	60.36	46.08	MUSKINGUM	68.37	47.46	69.94	50.64
COSHOCTON	60.27	42.65	62.71	45.26	NOBLE	49.64	36.77	50.07	41.02
CRAWFORD	78.74	51.63	79.37	59.91	OTTAWA	69.60	38.79	66.42	41.55
CUYAHOGA	118.85	77.43	108.83	80.20	PAULDING	61.33	48.53	65.63	54.56
DARKE	53.47	39.86	55.93	45.20	PERRY	63.71	44.54	63.89	51.08
DEFIANCE	61.85	45.75	63.05	49.96	PICKAWAY	60.77	46.69	63.96	53.59
DELAWARE	85.74	60.89	86.80	61.03	PIKE	60.92	43.63	66.70	53.67
ERIE	84.94	46.78	86.75	57.78	PORTAGE	91.37	52.40	94.86	58.65
FAIRFIELD	84.58	50.04	86.59	47.40	PREBLE	56.57	43.38	59.02	46.77
FAYETTE	58.62	46.36	61.04	48.29	PUTNAM	50.38	40.83	49.45	43.58
FRANKLIN	108.99	70.70	104.51	79.54	RICHLAND	78.25	51.30	80.22	66.37
FULTON	73.17	50.34	71.72	57.92	ROSS	61.63	44.72	66.74	51.37
GALLIA	47.83	40.57	46.84	40.77	SANDUSKY	60.51	42.14	56.73	44.72
GEAUGA	102.63	57.84	103.62	63.67	SCIOTO	60.21	45.87	64.78	51.61
GREENE	82.06	59.58	82.33	62.18	SENECA	65.29	42.92	67.45	56.56
GUERNSEY	59.27	47.48	60.53	51.78	SHELBY	61.51	44.63	62.27	49.61
HAMILTON	98.67	60.67	95.96	71.60	STARK	82.68	54.30	80.67	58.82
HANCOCK	64.48	45.62	66.47	57.01	SUMMIT	89.97	61.01	89.22	65.60
HARDIN	59.15	43.53	58.09	45.02	TRUMBULL	76.55	56.25	75.22	62.35
HARRISON	61.54	41.38	62.80	48.45	TUSCARAWAS	67.64	45.98	68.93	51.99
HENRY	73.32	50.91	74.46	64.47	UNION	78.82	56.90	78.59	63.94
HIGHLAND	47.94	39.86	47.93	42.32	VAN WERT	68.02	46.16	69.85	63.40
HOCKING	60.45	45.52	60.28	47.48	VINTON	45.95	42.55	48.89	46.40
HOLMES	55.43	44.52	54.63	47.74	WARREN	85.02	56.85	87.10	55.61
HURON	59.45	39.23	62.69	44.18	WASHINGTON	56.07	40.31	56.67	42.82
JACKSON	45.26	41.37	47.20	43.93	WAYNE	78.72	51.42	86.97	64.86
JEFFERSON	60.91	41.38	60.88	49.31	WILLIAMS	72.37	47.13	72.84	50.55
KNOX	66.02	48.09	62.16	51.37	WOOD	83.21	54.03	84.94	59.80
LAKE	93.00	59.08	90.64	61.80	WYANDOT	54.62	34.93	53.06	37.90
LAWRENCE	36.08	32.76	38.70	35.53	STATEWIDE				
LICKING	71.49	54.55	69.42	55.46	AVERAGE <sup>3</sup>	88.65	58.91	90.99	67.50

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 89.18 and the statewide average net rate is 60.86 mills

Table 3

Total Real Property Taxes, Values and Effective Tax Rates, by County, Tax Year 2010											
County	Taxable Value	Gross Taxes Levied	Taxes Charged	Special Assessments	Effective Tax Rate	County	Taxable Value	Gross Taxes Levied	Taxes Charged	Special Assessments	Effective Tax Rate
ADAMS	\$389,404,250	\$19,699,191	\$16,748,625	\$27,155	43.01	LOGAN	\$1,038,842,740	\$66,167,342	\$45,885,015	\$520,753	44.17
ALLEN	1,774,533,210	102,983,568	84,566,331	5,863,996	47.66	LORAIN	6,409,515,300	530,844,866	364,792,511	2,968,103	56.91
ASHLAND	939,144,190	69,395,464	43,232,968	644,219	46.03	LUCAS	7,784,913,254	781,573,726	525,867,170	34,956,558	67.55
ASHTABULA	1,790,522,740	135,396,479	89,457,899	2,385,022	49.96	MADISON	819,708,080	54,886,223	42,448,919	3,105,082,164	51.79
ATHENS	845,159,000	67,929,101	45,397,166	1,050,969	53.71	MAHONING	3,977,961,890	334,058,155	234,304,426	3,748,318	58.90
AUGLAIZE	870,956,290	54,628,228	39,734,093	1,070,212	45.62	MARION	957,782,740	62,101,569	43,750,959	1,897,677	45.68
BELMONT	962,326,900	60,586,877	41,993,449	341,078	43.64	MEDINA	4,409,033,300	409,469,079	234,197,460	3,309,559	53.12
BROWN	686,867,750	35,297,679	27,615,638	632,588	40.21	MEIGS	277,229,380	13,415,344	11,176,395	63,391	40.31
BUTLER	7,434,699,060	583,234,691	414,233,744	48,792,146	55.72	MERCER	804,658,300	47,102,987	39,199,118	1,743,029	48.72
CARROLL	516,192,840	28,073,610	20,518,702	371,499	39.75	MIAMI	2,100,718,770	143,173,886	93,943,256	2,225,521	44.72
CHAMPAIGN	700,888,750	46,890,708	33,313,281	94,747	47.53	MONROE	207,345,730	12,095,775	8,930,446	14,679	43.07
CLARK	2,234,091,420	168,668,388	125,003,705	933,889	55.95	MONTGOMERY	9,841,534,430	1,048,766,439	772,183,034	40,347,143	78.46
CLERMONT	4,181,638,650	370,191,332	236,237,136	11,239,317	56.49	MORGAN	209,820,520	11,784,514	8,353,991	114,563	39.81
CLINTON	769,301,700	41,149,975	34,715,398	432,713	45.13	MORROW	652,049,540	36,479,041	28,853,855	708,238	44.25
COLUMBIANA	1,549,031,450	89,831,443	67,424,128	869,171	43.53	MUSKINGUM	1,455,112,620	99,981,407	70,065,916	2,663,828	48.15
COSHOCTON	582,307,800	35,410,898	25,174,003	398,028	43.23	NOBLE	199,389,790	9,906,177	7,424,207	130,900	37.23
CRAWFORD	647,625,270	51,063,255	34,360,348	177,522	53.06	OTTAWA	1,652,748,380	114,202,728	64,827,769	2,720,301	39.22
CUYAHOGA	29,144,982,400	3,375,879,785	2,280,984,421	85,968,258	78.26	PAULDING	321,708,910	19,877,562	15,817,933	415,540	49.17
DARKE	935,089,280	50,309,725	37,946,390	934,179	40.58	PERRY	483,798,070	30,830,330	21,876,351	56,084	45.22
DEFIANCE	662,471,010	41,104,262	30,771,986	836,524	46.45	PICKAWAY	1,014,487,660	62,131,940	48,401,374	231,754	47.71
DELAWARE	6,224,807,850	534,485,803	379,105,528	21,387,882	60.90	PIKE	310,009,840	19,154,079	13,993,526	73,939	45.14
ERIE	2,013,726,870	171,844,240	99,005,599	3,905,791	49.17	PORTAGE	3,239,174,670	298,177,816	173,689,564	4,340,761	53.62
FAIRFIELD	3,075,108,290	261,072,442	152,610,372	4,113,147	49.63	PREBLE	767,657,940	43,658,789	33,619,178	2,158,521	43.79
FAYETTE	552,330,480	32,629,441	25,808,434	1,310,266	46.73	PUTNAM	629,032,940	31,627,156	25,866,199	544,899	41.12
FRANKLIN	27,338,074,390	2,943,203,963	2,004,566,648	113,888,127	73.33	RICHLAND	1,971,433,760	154,983,590	106,693,058	1,760,577	54.12
FULTON	851,143,220	62,057,289	44,013,157	1,283,201	51.71	ROSS	1,098,438,110	68,714,711	50,442,406	483,216	45.92
GALLIA	466,648,270	22,196,690	18,958,116	71,554	40.63	SANDUSKY	1,129,496,440	67,581,899	48,120,023	807,597	42.60
GEAUGA	3,027,981,030	311,104,969	177,154,043	1,915,244	58.51	SCIOTO	876,215,200	53,481,732	41,104,974	1,095,184	46.91
GREENE	3,828,150,510	314,352,594	230,044,829	3,386,534	60.09	SENECA	887,127,660	58,212,537	39,915,199	795,860	44.99
GUERNSEY	541,887,330	32,260,446	26,209,642	658,473	48.37	SHELBY	937,978,630	57,845,508	42,835,859	716,201	45.67
HAMILTON	19,278,312,960	1,888,372,916	1,225,034,718	100,210,407	63.54	STARK	6,814,367,580	560,511,750	376,581,644	6,908,034	55.26
HANCOCK	1,521,546,020	98,748,958	73,067,780	1,182,184	48.02	SUMMIT	12,308,911,900	1,105,311,706	764,016,293	33,700,236	62.07
HARDIN	443,695,810	26,179,391	19,404,358	1,262,430	43.73	TRUMBULL	3,302,406,180	251,953,341	189,622,479	2,029,438	57.42
HARRISON	227,591,730	14,042,480	9,621,708	106,316	42.28	TUSCARAWAS	1,536,759,460	104,338,002	72,457,980	1,431,247	47.15
HENRY	527,462,840	38,746,500	27,730,231	643,246	52.57	UNION	1,277,933,120	100,671,506	74,511,145	274,661	58.31
HIGHLAND	662,322,730	31,750,329	26,597,632	1,106,371	40.16	VAN WERT	457,194,600	31,194,671	21,999,061	840,194	48.12
HOCKING	506,888,840	30,632,627	23,170,123	51,522	45.71	VINTON	157,172,480	7,263,485	6,742,319	53,896	42.90
HOLMES	762,954,180	42,182,566	34,395,751	370,776	45.08	WARREN	5,512,786,290	470,702,552	312,219,893	5,036,678	56.64
HURON	1,020,622,770	61,206,807	40,844,406	433,796	40.02	WASHINGTON	973,563,120	54,722,213	39,814,710	387,836	40.90
JACKSON	428,791,400	19,581,360	17,966,835	3,623	41.90	WAYNE	2,132,195,760	171,099,203	114,934,019	1,747,901	53.90
JEFFERSON	902,705,117	54,979,868	38,942,018	394,359	43.14	WILLIAMS	690,909,150	50,068,407	33,043,308	1,108,626	47.83
KNOX	1,125,147,270	73,786,882	54,527,863	2,339,492	48.46	WOOD	2,791,173,730	233,475,702	154,855,874	10,314,580	55.48
LAKE	6,034,133,730	557,770,184	360,410,708	11,567,263	59.73	WYANDOT	407,379,090	22,165,167	14,396,572	90,983	35.34
LAWRENCE	793,574,350	28,897,492	26,274,340	672,390	33.11						
LICKING	3,581,690,590	254,771,705	195,938,449	4,210,875	54.71	<b>TOTAL</b>	<b>\$238,182,209,591</b>	<b>\$21,240,347,212</b>	<b>\$14,494,608,093</b>	<b>\$3,720,157,664</b>	<b>60.86</b>

Table 4

Taxes Charged on Real Property, and Property Tax Relief, by County, Tax Year 2010 <sup>1</sup>											
County	Taxes Charged	10% Reduction	Homestead Exemption Reduction	2.5% Reduction in Taxes of Homeowners	Net Taxes Collectible	County	Taxes Charged	10% Reduction	Homestead Exemption Reduction	2.5% Reduction in Taxes of Homeowners	Net Taxes Collectible
ADAMS	\$16,748,625	\$1,189,532	\$683,807	\$83,896	\$14,791,390	LOGAN	\$45,885,015	\$3,727,972	\$1,063,520	\$422,623	\$40,670,900
ALLEN	84,566,331	6,209,459	2,906,789	1,121,319	74,328,764	LORAIN	364,792,511	29,107,121	9,935,496	5,559,970	320,189,924
ASHLAND	43,232,968	3,548,834	1,560,351	644,395	37,479,387	LUCAS	525,867,170	37,126,443	15,477,007	7,770,512	465,493,209
ASHTABULA	89,457,899	7,095,498	3,345,279	1,038,295	77,978,826	MADISON	42,448,919	3,551,179	1,118,719	648,813	37,130,208
ATHENS	45,397,166	3,504,353	1,529,838	504,172	39,858,803	MAHONING	234,304,426	17,368,091	10,077,816	3,454,633	203,403,886
AUGLAIZE	39,734,093	3,213,341	1,201,842	567,558	34,751,352	MARION	43,750,959	3,446,364	1,789,228	581,958	37,933,409
BELMONT	41,993,449	3,145,260	2,075,888	543,583	36,228,718	MEDINA	234,197,460	19,396,139	5,404,022	3,939,169	205,458,130
BROWN	27,615,638	2,515,885	1,023,264	320,069	23,756,419	MEIGS	11,176,395	906,464	657,009	114,279	9,498,643
BUTLER	414,233,744	32,367,240	9,580,269	6,238,278	366,047,957	MERCER	39,199,118	3,441,715	1,189,353	523,910	34,044,140
CARROLL	20,518,702	1,799,123	733,772	226,411	17,759,397	MIAMI	93,943,256	7,518,583	2,890,230	1,404,094	82,130,348
CHAMPAIGN	33,313,281	2,794,269	1,142,017	391,063	28,985,932	MONROE	8,930,446	727,461	446,809	79,482	7,676,694
CLARK	125,003,705	9,529,046	5,196,426	1,716,307	108,561,927	MONTGOMERY	772,183,034	57,142,042	27,078,832	11,984,679	675,977,481
CLERMONT	236,237,136	19,425,390	5,142,189	3,982,540	207,687,018	MORGAN	8,353,991	705,187	413,952	75,308	7,159,543
CLINTON	34,715,398	2,636,475	944,509	413,517	30,720,897	MORROW	28,853,855	2,644,273	873,507	359,063	24,977,013
COLUMBIANA	67,424,128	5,560,211	3,181,588	889,321	57,793,007	MUSKINGUM	70,065,916	5,386,850	2,489,484	862,618	61,326,963
COSHOCTON	25,174,003	1,925,000	991,560	266,027	21,991,416	NOBLE	7,424,207	653,184	339,277	82,017	6,349,729
CRAWFORD	34,360,348	2,758,015	1,712,479	375,757	29,514,096	OTTAWA	64,827,769	5,398,656	1,357,249	492,338	57,579,526
CUYAHOGA	2,280,984,421	155,981,397	58,816,648	31,848,732	2,034,337,645	PAULDING	15,817,933	1,400,576	700,741	185,440	13,531,176
DARKE	37,946,390	3,226,094	1,486,263	502,957	32,731,077	PERRY	21,876,351	1,931,864	922,404	348,241	18,673,842
DEFIANCE	30,771,986	2,520,869	1,268,438	475,782	26,506,897	PICKAWAY	48,401,374	4,040,662	1,323,909	675,544	42,361,259
DELAWARE	379,105,528	33,446,851	3,882,905	7,204,059	334,571,714	PIKE	13,993,526	1,148,549	805,511	183,849	11,855,617
ERIE	99,005,599	7,421,327	2,595,247	1,296,473	87,692,553	PORTAGE	173,689,564	13,630,313	4,385,779	2,400,153	153,273,320
FAIRFIELD	152,610,372	12,963,707	3,470,894	2,356,193	133,819,579	PREBLE	33,619,178	2,917,374	1,279,369	501,359	28,921,076
FAYETTE	25,808,434	2,066,348	847,880	309,591	22,584,614	PUTNAM	25,866,199	2,302,425	778,552	435,361	22,349,860
FRANKLIN	2,004,566,648	137,770,417	30,109,735	29,424,367	1,807,262,129	RICHLAND	106,693,058	8,127,173	4,264,561	1,543,712	92,757,613
FULTON	44,013,157	3,505,220	1,352,033	665,761	38,490,143	ROSS	50,442,406	4,026,590	2,029,040	641,795	43,744,980
GALLIA	18,958,116	1,399,115	873,350	169,053	16,516,599	SANDUSKY	48,120,023	3,913,487	1,700,783	664,808	41,840,945
GEAUGA	177,154,043	15,462,283	3,332,684	2,958,411	155,400,665	SCIOTO	41,104,974	3,277,083	2,330,585	585,584	34,911,723
GREENE	230,044,829	18,281,896	5,039,199	2,946,277	203,777,458	SENECA	39,915,199	3,224,644	1,424,205	533,261	34,733,090
GUERNSEY	26,209,642	2,043,929	1,269,095	281,300	22,615,318	SHELBY	42,835,859	3,312,709	1,206,528	541,174	37,775,448
HAMILTON	1,225,034,718	89,745,022	22,119,676	18,573,333	1,094,596,687	STARK	376,581,644	29,164,408	13,420,295	5,627,226	328,369,715
HANCOCK	73,067,780	5,457,799	1,870,813	1,031,061	64,708,107	SUMMIT	764,016,293	57,418,029	19,964,417	11,433,226	675,200,622
HARDIN	19,404,358	1,662,589	828,257	246,167	16,667,345	TRUMBULL	189,622,479	14,985,336	8,954,679	2,533,402	163,149,062
HARRISON	9,621,708	821,741	567,734	95,555	8,136,677	TUSCARAWAS	72,457,980	5,689,972	2,598,038	952,229	63,217,740
HENRY	27,730,231	2,356,256	948,632	359,892	24,065,451	UNION	74,511,145	6,125,795	1,124,731	1,066,981	66,193,638
HIGHLAND	26,597,632	2,322,555	1,066,716	265,724	22,942,637	VAN WERT	21,999,061	1,875,115	1,032,035	314,935	18,776,975
HOCKING	23,170,123	2,078,005	836,595	313,043	19,942,481	VINTON	6,742,319	607,999	403,385	72,481	5,658,453
HOLMES	34,395,751	2,793,139	684,190	343,290	30,575,131	WARREN	312,219,893	25,927,161	5,203,415	5,499,160	275,590,157
HURON	40,844,406	3,355,151	1,361,027	615,918	35,512,311	WASHINGTON	39,814,710	2,984,067	1,689,174	457,658	34,683,811
JACKSON	17,966,835	1,400,482	889,696	141,429	15,535,229	WAYNE	114,934,019	8,901,762	3,268,561	1,577,402	101,186,294
JEFFERSON	38,942,018	2,905,318	2,200,363	483,542	33,352,794	WILLIAMS	33,043,308	2,596,083	1,199,443	428,568	28,819,214
KNOX	54,527,863	4,793,338	1,712,917	743,125	47,278,483	WOOD	154,855,874	11,315,221	3,337,859	1,856,662	138,346,133
LAKE	360,410,708	27,093,255	9,372,102	5,417,587	318,527,764	WYANDOT	14,396,572	1,226,263	530,063	169,045	12,471,201
LAWRENCE	26,274,340	2,258,411	1,568,975	328,780	22,118,174						
LICKING	195,938,449	16,106,309	4,589,576	3,065,366	172,177,198	<b>TOTAL</b>	<b>\$14,494,608,093</b>	<b>\$1,090,774,144</b>	<b>\$376,393,082</b>	<b>\$211,369,995</b>	<b>\$12,816,070,872</b>

1 Taxes charged in tax year 2010 and collected or reimbursed in calendar year 2011.  
 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.



**Table 5**

<b>Assessed Valuation of Exempt Real Property, by Ownership Classifications: Tax Years 2008 - 2010</b>			
(figures in millions)			
<b>Property Under Public Ownership</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Boards of Education	\$6,573.2	\$6,884.1	\$7,150.4
Municipalities	5,172.9	5,171.3	5,245.1
State	3,587.9	3,597.7	3,589.1
Counties	2,450.4	2,595.3	2,633.5
United States	1,543.3	1,550.4	1,539.6
Park Districts	642.3	656.7	665.2
Townships	<u>351.1</u>	<u>362.3</u>	<u>375.7</u>
<b>Total</b>	<b>\$20,321.2</b>	<b>\$20,817.7</b>	<b>\$21,198.7</b>
<b>Property Under Private Ownership</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Tax Abatements	\$8,844.1	\$9,405.6	\$9,571.0
Charities	4,566.4	4,645.4	4,737.4
Churches	4,097.7	4,165.4	4,227.5
Schools and Colleges	3,518.9	3,704.3	4,012.7
Cemeteries	<u>244.5</u>	<u>249.1</u>	<u>251.4</u>
<b>Total</b>	<b>\$21,271.6</b>	<b>\$22,169.7</b>	<b>\$22,800.1</b>
<b>Grand Total<sup>1</sup></b>	<b>\$42,370.6</b>	<b>\$43,776.5</b>	<b>\$44,835.1</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 2010							
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	Assessed Value of Exempt Real Property	Percent of Tax Base Exempt from Taxation
ADAMS	\$389,404,250	\$53,475,660	12.07 %	LOGAN	\$1,038,842,740	\$106,587,570	9.31%
ALLEN	1,774,533,210	363,921,200	17.02	LORAIN	6,409,515,300	939,023,230	12.78
ASHLAND	939,144,190	165,020,710	14.95	LUCAS	7,784,913,254	1,560,958,200	16.70
ASHTABULA	1,790,522,740	250,527,560	12.27	MADISON	819,708,080	188,608,130	18.71
ATHENS	845,159,000	363,643,800	30.08	MAHONING	3,977,961,890	520,629,280	11.57
AUGLAIZE	870,956,290	92,586,700	9.61	MARION	957,782,740	169,326,660	15.02
BELMONT	962,326,900	179,000,550	15.68	MEDINA	4,409,033,300	401,925,940	8.35
BROWN	686,867,750	69,490,280	9.19	MEIGS	277,229,380	26,803,670	8.82
BUTLER	7,434,699,060	1,851,352,290	19.94	MERCER	804,658,300	88,962,963	9.96
CARROLL	516,192,840	31,148,500	5.69	MIAMI	2,100,718,770	260,574,130	11.04
CHAMPAIGN	700,888,750	60,549,710	7.95	MONROE	207,345,730	23,757,070	10.28
CLARK	2,234,091,420	392,818,370	14.95	MONTGOMERY	9,841,534,430	1,931,343,210	16.41
CLERMONT	4,181,638,650	537,608,320	11.39	MORGAN	209,820,520	23,493,340	10.07
CLINTON	769,301,700	123,984,430	13.88	MORROW	652,049,540	45,827,860	6.57
COLUMBIANA	1,549,031,450	222,034,350	12.54	MUSKINGUM	1,455,112,620	285,656,690	16.41
COSHOCTON	582,307,800	76,037,150	11.55	NOBLE	199,389,790	39,495,550	16.53
CRAWFORD	647,625,270	83,991,820	11.48	OTTAWA	1,652,748,380	127,658,320	7.17
CUYAHOGA	29,144,982,400	6,334,643,590	17.85	PAULDING	321,708,910	39,912,650	11.04
DARKE	935,089,280	117,391,550	11.15	PERRY	483,798,070	72,422,390	13.02
DEFIANCE	662,471,010	96,168,370	12.68	PICKAWAY	1,014,487,660	179,348,610	15.02
DELAWARE	6,224,807,850	967,884,760	13.46	PIKE	310,009,840	62,320,330	16.74
ERIE	2,013,726,870	292,785,580	12.69	PORTAGE	3,239,174,670	784,974,090	19.51
FAIRFIELD	3,075,108,290	379,630,920	10.99	PREBLE	767,657,940	71,328,890	8.50
FAYETTE	552,330,480	87,484,780	13.67	PUTNAM	629,032,940	84,298,380	11.82
FRANKLIN	27,338,074,390	7,592,477,340	21.74	RICHLAND	1,971,433,760	290,820,540	12.86
FULTON	851,143,220	175,489,510	17.09	ROSS	1,098,438,110	235,944,280	17.68
GALLIA	466,648,270	96,513,960	17.14	SANDUSKY	1,129,496,440	193,900,430	14.65
GEAUGA	3,027,981,030	226,016,000	6.95	SCIOTO	876,215,200	287,587,580	24.71
GREENE	3,828,150,510	823,035,600	17.70	SENECA	887,127,660	128,469,810	12.65
GUERNSEY	541,887,330	117,494,290	17.82	SHELBY	937,978,630	109,524,170	10.46
HAMILTON	19,278,312,960	5,088,595,460	20.88	STARK	6,814,367,580	1,092,947,758	13.82
HANCOCK	1,521,546,020	200,012,270	11.62	SUMMIT	12,308,911,900	1,791,803,180	12.71
HARDIN	443,695,810	71,187,160	13.83	TRUMBULL	3,302,406,180	444,069,540	11.85
HARRISON	227,591,730	29,515,570	11.48	TUSCARAWAS	1,536,759,460	165,708,570	9.73
HENRY	527,462,840	76,405,210	12.65	UNION	1,277,933,120	103,982,630	7.52
HIGHLAND	662,322,730	80,029,870	10.78	VAN WERT	457,194,600	82,299,150	15.25
HOCKING	506,888,840	77,863,900	13.32	VINTON	157,172,480	24,718,440	13.59
HOLMES	762,954,180	46,932,820	5.79	WARREN	5,512,786,290	942,834,530	14.60
HURON	1,020,622,770	114,841,020	10.11	WASHINGTON	973,563,120	157,162,290	13.90
JACKSON	428,791,400	96,701,890	18.40	WAYNE	2,132,195,760	378,528,120	15.08
JEFFERSON	902,705,117	145,083,570	13.85	WILLIAMS	690,909,150	115,700,530	14.34
KNOX	1,125,147,270	206,388,320	15.50	WOOD	2,791,173,730	647,165,410	18.82
LAKE	6,034,133,730	484,586,340	7.43	WYANDOT	407,379,090	34,086,100	7.72
LAWRENCE	793,574,350	137,939,400	14.81				
LICKING	3,581,690,590	492,345,590	12.08	<b>TOTAL</b>	<b>\$238,182,209,591</b>	<b>\$44,835,126,251</b>	<b>15.84%</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 2009							
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	2,293	\$294	\$676,565	LOGAN	3,217	\$327	\$1,088,570
ALLEN	7,861	356	2,807,191	LORAIN	22,871	404	9,235,689
ASHLAND	4,370	349	1,528,154	LUCAS	31,514	483	15,208,067
ASHTABULA	8,669	372	3,297,552	MADISON	2,761	385	1,098,186
ATHENS	3,692	401	1,484,561	MAHONING	23,322	409	9,569,609
AUGLAIZE	3,404	344	1,193,013	MARION	4,939	351	1,731,481
BELMONT	5,987	337	2,088,479	MEDINA	12,647	389	4,921,982
BROWN	3,517	290	1,057,237	MEIGS	2,410	277	667,298
BUTLER	21,867	421	9,196,762	MERCER	3,182	367	1,168,412
CARROLL	2,486	302	758,253	MIAMI	8,337	338	2,815,206
CHAMPAIGN	3,081	351	1,080,795	MONROE	1,481	302	448,775
CLARK	11,431	410	4,739,651	MONTGOMERY	44,796	566	25,351,386
CLERMONT	12,069	401	4,842,475	MORGAN	1,409	272	383,491
CLINTON	2,703	323	877,553	MORROW	2,572	230	592,576
COLUMBIANA	9,567	324	3,104,072	MUSKINGUM	6,850	362	2,560,599
COSHOCTON	2,899	326	946,422	NOBLE	1,274	273	347,536
CRAWFORD	4,210	380	1,597,997	OTTAWA	4,080	327	1,335,760
CUYAHOGA	100,378	577	57,914,855	PAULDING	1,804	390	703,544
DARKE	4,776	302	1,474,062	PERRY	2,718	328	896,768
DEFIANCE	3,537	347	1,237,604	PICKAWAY	3,592	345	1,278,705
DELAWARE	8,238	434	3,579,230	PIKE	2,535	311	792,868
ERIE	6,788	368	2,498,858	PORTAGE	10,553	402	4,240,156
FAIRFIELD	9,283	360	3,340,203	PREBLE	3,760	316	1,201,190
FAYETTE <sup>3</sup>	2,122	373	792,477	PUTNAM	2,475	317	785,556
FRANKLIN	53,030	530	28,637,132	RICHLAND	10,588	392	4,152,960
FULTON	3,285	410	1,347,808	ROSS	5,972	323	1,967,790
GALLIA	2,719	302	821,770	SANDUSKY	5,181	317	1,641,906
GEAUGA	7,360	425	3,136,816	SCIOTO	6,793	349	2,417,300
GREENE	10,085	491	5,091,705	SENECA	4,277	325	1,416,350
GUERNSEY	3,472	359	1,248,130	SHELBY	3,438	363	1,272,488
HAMILTON	46,643	466	22,432,805	STARK	32,131	406	13,046,316
HANCOCK	5,107	345	1,764,289	SUMMIT	41,525	470	19,535,167
HARDIN	2,516	315	792,401	TRUMBULL	20,313	426	8,651,325
HARRISON <sup>3</sup>	1,615	340	555,855	TUSCARAWAS	7,351	343	2,562,663
HENRY	2,352	399	938,162	UNION	2,576	423	1,090,808
HIGHLAND	3,560	292	1,039,208	VAN WERT	2,841	355	1,008,969
HOCKING	2,430	341	830,796	VINTON	1,326	298	395,181
HOLMES	1,881	354	667,717	WARREN	12,167	399	4,851,789
HURON	4,386	303	1,328,651	WASHINGTON	5,429	303	1,648,211
JACKSON	2,790	311	867,165	WAYNE	7,968	378	3,014,479
JEFFERSON	7,013	300	2,158,956	WILLIAMS	3,225	347	1,132,768
KNOX	4,617	365	1,684,787	WOOD	7,957	413	3,282,971
LAKE	19,697	443	8,748,857	WYANDOT	1,901	269	511,907
LAWRENCE	6,216	256	1,588,414				
LICKING	11,164	382	4,434,722		<b>835,224</b>	<b>\$433</b>	<b>\$364,254,922</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 Tax year 2009 data not submitted; previous year's information shown.