



Table PR-6  
No. 67 (2017)  
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**PROPERTY TAX MILLAGE RATES: Average Property Tax Millage Rates for Real & Public Utility Tangible Personal Property, by County, for Tax Year 2016, Collected in Calendar Year 2017**

Table PR-6 shows average property tax rates for taxes due in calendar year 2017 in each of Ohio's counties. The rates reflect all levies by all jurisdictions (school district, county, municipality, etc.) for property located in each county. The calculated tax rates are shown for three separate classifications: class I real (residential and agricultural), class II real (commercial, industrial, mineral, and public utility) and public utility tangible personal property. Rates are expressed in mills; a mill is equivalent to \$1 per \$1,000 of taxable value.

Gross and net tax rates are shown for the two major classes of real property. The gross tax rates are the actual rates applied to the assessed taxable values. The net rates are the rates after applying the percentage reductions ("reduction factors") required by Section 319.301(D) of the Ohio Revised. These rates were computed prior to any reduction of real estate taxes resulting from the non-business credit (fka the 10 percent rollback for all real property not intended primarily for use in a business activity), the owner-occupancy credit (fka the 2.5 percent rollback for owner-occupied residential real property), and the homestead exemption for senior citizens and certain disabled homeowners. Unlike real property, only the gross rate is applied to public utility tangible personal property.

Average tax rates were calculated by dividing tax year 2016 property taxes by tax year 2016 assessed property values. Property taxes are due and payable in the year following the assessment year; this report shows taxes calculated in calendar year 2016, due and payable in calendar year 2017.

The 2016 statewide average class I real property *gross* tax rate was 92.93 and the 2016 statewide average class I *net* rate was 65.33. The 2016 statewide average class II real property *gross* rate was 96.97 and 2016 statewide average class II *net* tax rate was 77.05. The 2016 statewide average public utility tangible personal property tax rate was 79.79.

Cuyahoga county had the highest average gross real property tax rates (both class I and class II) and the highest average public utility tangible personal property tax rate in the state. Montgomery County had the highest average net real property tax rates for both class I and class II property. Lawrence County continued to have the lowest average property tax rates in the state for all categories.

Data for this table were taken from abstracts filed by county auditors with the Ohio Department of Taxation.

**PROPERTY TAX MILLAGE RATES ON REAL AND PUBLIC UTILITY TANGIBLE  
 PERSONAL PROPERTY, BY COUNTY, FOR TAX YEAR 2016, TAXES PAYABLE IN  
 CALENDAR YEAR 2017 (a)**

<i>REAL PROPERTY</i>					
Counties	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		Public Utility Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate
Statewide Average	92.93	65.33	96.97	77.05	79.79
Adams	51.59	42.59	49.13	46.35	46.28
Allen	61.78	50.89	63.49	57.99	62.47
Ashland	75.74	48.54	80.39	59.43	73.15
Ashtabula	77.55	54.62	79.00	63.33	78.56
Athens	80.31	55.61	86.35	56.80	75.02
Auglaize	63.31	43.13	63.74	53.59	61.34
Belmont	64.46	43.63	62.03	46.93	62.17
Brown	50.73	39.03	51.08	43.67	51.62
Butler	84.22	61.30	84.76	68.62	78.21
Carroll	57.30	42.37	50.79	39.95	52.19
Champaign	67.55	46.32	82.07	66.02	73.00
Clark	75.85	58.27	78.13	66.74	78.41
Clermont	93.43	63.59	91.62	71.25	76.48
Clinton	52.69	40.49	52.31	50.58	50.77
Columbiana	59.21	45.11	61.33	48.05	58.89
Coshocton	62.45	43.65	66.61	50.24	55.06
Crawford	78.03	50.30	80.16	66.83	77.71
Cuyahoga	129.51	89.59	120.18	94.25	118.49
Darke	55.17	40.58	61.45	52.29	54.22
Defiance	63.75	45.32	66.41	54.99	66.26
Delaware	95.21	71.32	99.25	75.45	82.48
Erie	88.98	53.60	92.35	66.39	91.49
Fairfield	90.34	54.73	94.41	55.72	77.12
Fayette	53.96	44.49	54.83	47.19	52.57
Franklin	117.91	81.83	112.56	90.78	114.32
Fulton	78.79	54.09	78.96	69.75	78.18
Gallia	47.69	40.29	46.92	40.96	41.41
Geauga	108.41	65.99	107.36	72.37	102.19
Greene	89.33	70.73	92.13	73.84	85.96
Guernsey	60.11	47.54	58.67	50.86	58.02
Hamilton	106.93	73.30	105.37	86.35	106.70
Hancock	61.36	42.30	64.76	55.98	59.83
Hardin	60.15	41.43	61.81	50.85	59.33
Harrison	68.03	47.42	67.73	62.92	67.88
Henry	78.62	52.04	81.76	74.35	77.75
Highland	48.09	39.40	46.89	43.50	48.07
Hocking	57.50	44.38	56.94	45.95	57.37
Holmes	54.47	43.70	53.29	49.03	56.08
Huron	61.84	43.26	65.90	51.33	63.41
Jackson	45.20	40.97	47.76	44.75	42.09
Jefferson	64.05	44.56	64.59	53.08	60.65
Knox	69.69	50.10	66.51	56.67	68.16
Lake	100.56	69.21	99.10	76.83	91.13
Lawrence	36.34	33.05	38.69	35.63	33.90
Licking	74.01	58.76	73.17	59.61	70.71
Logan	63.61	42.98	64.93	51.05	63.58

*REAL PROPERTY*

Counties	Residential & Agricultural		Public Utility, Commercial, Industrial & Mineral		Public Utility Tangible Personal Property
	Gross Rate (b)	Net Rate (c)	Gross Rate (b)	Net Rate (c)	Rate
Lorain	91.26	66.74	93.00	72.35	91.95
Lucas	115.11	82.92	112.60	92.85	107.67
Madison	64.97	43.06	63.09	55.82	64.19
Mahoning	87.54	65.35	90.85	72.02	85.15
Marion	64.53	42.45	64.00	51.43	64.74
Medina	97.78	57.91	98.65	61.01	97.80
Meigs	50.83	41.30	53.58	49.35	51.15
Mercer	58.30	44.82	58.57	53.46	58.59
Miami	71.74	48.04	72.20	57.20	71.81
Monroe	52.38	34.59	50.73	49.09	50.79
Montgomery	116.93	90.54	115.68	99.04	114.32
Morgan	55.02	37.21	56.90	45.75	55.95
Morrow	59.11	47.21	62.10	54.62	59.31
Muskingum	63.65	43.91	65.02	46.71	59.55
Noble	51.25	37.29	48.81	41.79	48.46
Ottawa	71.42	41.74	67.12	44.83	54.96
Paulding	58.16	43.13	63.49	53.28	56.38
Perry	62.97	45.26	63.91	51.68	62.18
Pickaway	60.01	44.90	64.65	56.99	59.51
Pike	56.16	40.83	60.87	54.63	49.17
Portage	96.14	58.56	103.09	63.59	94.87
Preble	55.21	41.71	58.70	49.49	55.61
Putnam	51.54	39.47	50.64	45.78	52.62
Richland	84.34	60.40	87.73	77.61	85.70
Ross	63.36	46.86	70.90	56.85	63.46
Sandusky	64.65	46.10	60.80	51.38	60.76
Scioto	61.41	48.07	66.17	54.54	61.48
Seneca	68.39	44.98	72.53	64.14	70.44
Shelby	61.04	42.58	62.19	51.65	60.24
Stark	88.06	59.48	86.14	65.69	85.38
Summit	96.63	71.15	95.31	75.69	97.11
Trumbull	80.40	64.30	78.95	68.61	80.90
Tuscarawas	70.54	48.62	72.47	54.99	65.56
Union	84.19	57.93	82.10	75.83	82.81
Van Wert	64.63	38.08	68.94	63.52	60.24
Vinton	47.48	44.68	50.33	49.11	45.15
Warren	91.38	61.32	94.46	65.85	86.70
Washington	57.66	40.00	59.91	46.40	58.01
Wayne	79.60	53.05	88.37	70.20	78.31
Williams	77.04	50.66	79.65	61.20	74.76
Wood	88.23	59.09	94.34	73.27	77.98
Wyandot	55.67	35.63	56.25	42.52	55.32

(a) Real property and public utility tangible personal property data are for tax year 2016, due and payable collected in calendar

(b) Rate based on assessed value prior to application of "Tax Reduction Factors."

(c) Rate based on assessed value after application of "Tax Reduction Factors." These rates are computed prior to deduction of the non-business credit, the owner-occupancy credit, or the homestead exemption.

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