



Tables PE-3
No. 87 (2016)
December 8, 2016

ASSESSED VALUATION OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS, by COUNTY, TAX YEAR 2015

Table PE-3 provides details on tax abatements in tax year 2015; it shows the assessed value of the real property exempted using tax abatements, by abatement class, and by county. Approximately \$10.4 billion was exempt from taxation due to exemptions granted by local governments. The urban redevelopment tax increment financing program was the largest tax abatement program with \$5.4 billion in exempt value. Tax abatements are granted by county, township and municipal governments for the purposes of economic development and urban renewal.

Each abatement class shown in the table is a program administered by county, township or municipal governments. The five tax abatement classes are as follows:

- 1) Community urban redevelopment corporation abatements (ORC 1728.01 - 1728.13) - exempt value of improvements to real property by designated corporations in blighted areas of impacted cities. The corporations make service payments in lieu of real property taxes. Designated by municipal authorities;
- 2) Community reinvestment area abatements (ORC 3735.65 - 3735.70) - exempt certain real property improvements in areas designated by municipal or county authorities in which housing facilities are located and new construction is discouraged. Owners of commercial and industrial property are required to make annual service payments in lieu of taxes;
- 3) Urban redevelopment tax increment financing abatements (ORC 5709.41 - 5709.43) - exempt real property improvements which a municipality has declared, by ordinance, to be for a public purpose. The municipality must have held fee title prior to adoption of the ordinance and the parcel is leased, or the fee conveyed, before or after adoption of the ordinance. Municipal authorities may require owners of structures on exempted property to make service payments in lieu of taxes;
- 4) Municipal urban renewal abatements (ORC 725.01 - 725.11) - exempt improvements to real property in designated "urban renewal areas" to finance private or public projects for the elimination or prevention of blight. A municipality then requires service fees to be paid by the owner to service outstanding urban renewal bonds issued by the municipality;
- 5) Other abatements - comprised mainly of enterprise zone tax abatements. Enterprise zones are designated by municipalities or by counties.

The Ohio Department of Taxation reports these data as submitted by each county auditor via the exempt real property tax abstracts (form DTE94); not all data can be verified or confirmed as accurate.

**TAXABLE VALUE OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS BY CLASS OF ABATEMENT, BY COUNTY FOR
 CALENDAR YEAR 2015**

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other *	Total Tax Abatement
Total	\$ 85,850,060	\$ 3,057,187,380	\$ 5,386,293,760	\$ 248,220,290	\$ 1,630,914,450	\$ 10,408,465,940
Adams	\$ -	\$ 153,860	\$ -	\$ -	\$ -	\$ 153,860
Allen	\$ -	\$ 12,216,160	\$ -	\$ -	\$ 10,903,660	\$ 23,119,820
Ashland	\$ -	\$ 17,690,430	\$ 3,810,290	\$ -	\$ 2,205,210	\$ 23,705,930
Ashtabula	\$ -	\$ 4,060,530	\$ 1,805,230	\$ -	\$ 403,000	\$ 6,268,760
Athens	\$ -	\$ 725,700	\$ 6,782,790	\$ -	\$ 1,865,650	\$ 9,374,140
Auglaize	\$ 5,500	\$ 6,431,100	\$ 22,070	\$ -	\$ 2,818,440	\$ 9,277,110
Belmont	\$ -	\$ -	\$ -	\$ -	\$ 46,560	\$ 46,560
Brown	\$ -	\$ 69,670	\$ -	\$ -	\$ 1,761,400	\$ 1,831,070
Butler	\$ 2,570	\$ 701,300	\$ 648,264,390	\$ -	\$ 74,989,930	\$ 723,958,190
Carroll	\$ 148,850	\$ -	\$ -	\$ -	\$ 33,260	\$ 182,110
Champaign	\$ -	\$ 2,741,940	\$ 613,230	\$ -	\$ 972,350	\$ 4,327,520
Clark	\$ 342,880	\$ 2,223,570	\$ 1,466,050	\$ 124,670	\$ 3,232,280	\$ 7,389,450
Clermont	\$ -	\$ 4,293,880	\$ -	\$ -	\$ 243,022,920	\$ 247,316,800
Clinton	\$ 4,911,870	\$ -	\$ -	\$ -	\$ -	\$ 4,911,870
Columbiana	\$ 11,749,650	\$ 15,610	\$ -	\$ -	\$ 4,877,530	\$ 16,642,790
Coshocton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crawford	\$ -	\$ 281,520	\$ -	\$ -	\$ 1,002,490	\$ 1,284,010
Cuyahoga	\$ 12,200,100	\$ 423,584,880	\$ 435,156,950	\$ -	\$ 43,018,670	\$ 913,960,600
Darke	\$ -	\$ 2,330,780	\$ 7,511,820	\$ -	\$ 5,186,560	\$ 15,029,160
Defiance	\$ 1,228,980	\$ 3,079,360	\$ -	\$ -	\$ 2,692,450	\$ 7,000,790
Delaware	\$ -	\$ 471,290,380	\$ 43,689,530	\$ -	\$ -	\$ 514,979,910
Erie	\$ -	\$ 3,975,380	\$ -	\$ 300,010	\$ 55,911,620	\$ 60,187,010
Fairfield	\$ -	\$ 15,824,150	\$ 2,203,530	\$ -	\$ 52,073,600	\$ 70,101,280
Fayette	\$ -	\$ 3,114,390	\$ -	\$ -	\$ 25,854,810	\$ 28,969,200
Franklin	\$ -	\$ 666,758,920	\$ 1,928,240,030	\$ 9,677,050	\$ 88,579,990	\$ 2,693,255,990
Fulton	\$ -	\$ 6,728,760	\$ -	\$ -	\$ 1,542,700	\$ 8,271,460
Gallia	\$ -	\$ 3,596,760	\$ -	\$ -	\$ -	\$ 3,596,760
Geauga	\$ -	\$ 2,004,810	\$ 2,275,170	\$ -	\$ 7,140	\$ 4,287,120
Greene	\$ -	\$ 2,033,770	\$ -	\$ -	\$ 22,611,400	\$ 24,645,170
Guernsey	\$ -	\$ 12,884,650	\$ -	\$ -	\$ 143,540	\$ 13,028,190
Hamilton	\$ 16,594,880	\$ 482,381,670	\$ 1,609,383,650	\$ 42,977,010	\$ 16,272,160	\$ 2,167,609,370
Hancock	\$ -	\$ 2,081,030	\$ 10,174,710	\$ -	\$ 7,366,180	\$ 19,621,920
Hardin	\$ -	\$ -	\$ -	\$ -	\$ 857,710	\$ 857,710
Harrison	\$ -	\$ -	\$ -	\$ -	\$ 241,920	\$ 241,920
Henry	\$ -	\$ 1,362,350	\$ -	\$ -	\$ 7,876,170	\$ 9,238,520
Highland	\$ -	\$ 2,899,740	\$ -	\$ -	\$ -	\$ 2,899,740
Hocking	\$ -	\$ 249,270	\$ -	\$ -	\$ 163,670	\$ 412,940
Holmes	\$ -	\$ 227,950	\$ -	\$ -	\$ 3,871,820	\$ 4,099,770
Huron	\$ -	\$ 2,160,870	\$ 1,989,630	\$ -	\$ 4,462,880	\$ 8,613,380
Jackson	\$ 1,695,730	\$ -	\$ 479,440	\$ -	\$ 653,700	\$ 2,828,870
Jefferson	\$ -	\$ 992,710	\$ -	\$ -	\$ -	\$ 992,710
Knox	\$ -	\$ 373,460	\$ 27,484,350	\$ -	\$ 6,910,690	\$ 34,768,500
Lake	\$ -	\$ 11,719,540	\$ 44,185,730	\$ -	\$ -	\$ 55,905,270
Lawrence	\$ -	\$ 2,606,720	\$ -	\$ -	\$ -	\$ 2,606,720
Licking	\$ -	\$ 69,353,310	\$ 27,530,800	\$ 11,601,230	\$ -	\$ 108,485,340
Logan	\$ -	\$ 6,119,470	\$ -	\$ -	\$ -	\$ 6,119,470
Lorain	\$ -	\$ 50,879,250	\$ -	\$ 98,118,880	\$ 10,973,570	\$ 159,971,700
Lucas	\$ 2,000	\$ 79,479,510	\$ -	\$ -	\$ 207,412,500	\$ 286,894,010
Madison	\$ -	\$ 67,008,660	\$ -	\$ -	\$ 35,570,460	\$ 102,579,120
Mahoning	\$ -	\$ 20,757,360	\$ -	\$ 553,740	\$ 7,930,750	\$ 29,241,850
Marion	\$ -	\$ 11,803,490	\$ 2,245,470	\$ -	\$ 15,075,680	\$ 29,124,640
Medina	\$ -	\$ 42,630,130	\$ 7,279,620	\$ -	\$ -	\$ 49,909,750

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other ³	Total Tax Abatement
Meigs	\$ -	\$ 35,010	\$ -	\$ -	\$ -	\$ 35,010
Mercer	\$ -	\$ 10,686,850	\$ 350	\$ -	\$ 22,295,750	\$ 32,982,950
Miami	\$ -	\$ 30,704,240	\$ 4,932,330	\$ 44,511,580	\$ -	\$ 80,148,150
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Montgomery	\$ -	\$ 90,039,130	\$ 171,071,600	\$ -	\$ 18,878,930	\$ 279,989,660
Morgan	\$ -	\$ 1,407,710	\$ -	\$ -	\$ 109,160	\$ 1,516,870
Morrow	\$ -	\$ 2,284,590	\$ -	\$ -	\$ -	\$ 2,284,590
Muskingum	\$ 25,247,550	\$ -	\$ -	\$ -	\$ -	\$ 25,247,550
Noble	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ottawa	\$ -	\$ 261,790	\$ -	\$ -	\$ 3,994,720	\$ 4,256,510
Paulding	\$ -	\$ 3,682,050	\$ 425,110	\$ -	\$ 1,939,400	\$ 6,046,560
Perry	\$ -	\$ -	\$ -	\$ -	\$ 665,890	\$ 665,890
Pickaway	\$ -	\$ 3,917,730	\$ -	\$ -	\$ 8,545,690	\$ 12,463,420
Pike	\$ -	\$ 304,380	\$ -	\$ -	\$ 289,250	\$ 593,630
Portage	\$ -	\$ 26,840,360	\$ 9,317,370	\$ -	\$ 35,558,060	\$ 71,715,790
Preble	\$ -	\$ 2,909,900	\$ -	\$ -	\$ -	\$ 2,909,900
Putnam	\$ -	\$ 35,337,150	\$ 527,210	\$ -	\$ 20,221,410	\$ 56,085,770
Richland	\$ 2,547,100	\$ 4,443,290	\$ 10,091,310	\$ 132,600	\$ 4,200,660	\$ 21,414,960
Ross	\$ -	\$ 177,530	\$ -	\$ -	\$ 4,064,490	\$ 4,242,020
Sandusky	\$ -	\$ 2,660,700	\$ -	\$ -	\$ 16,694,770	\$ 19,355,470
Scioto	\$ -	\$ 8,768,640	\$ -	\$ -	\$ 1,411,300	\$ 10,179,940
Seneca	\$ -	\$ 7,336,430	\$ 1,788,720	\$ -	\$ 299,210	\$ 9,424,360
Shelby	\$ -	\$ 5,407,380	\$ 2,889,600	\$ -	\$ 1,336,190	\$ 9,633,170
Stark	\$ -	\$ 18,808,160	\$ 18,977,350	\$ -	\$ 18,852,050	\$ 56,637,560
Summit	\$ -	\$ 35,621,170	\$ 186,829,580	\$ 40,167,290	\$ 2,608,810	\$ 265,226,850
Trumbull	\$ -	\$ 90,720,220	\$ 14,788,060	\$ -	\$ -	\$ 105,508,280
Tuscarawas	\$ -	\$ -	\$ -	\$ -	\$ 5,789,200	\$ 5,789,200
Union	\$ -	\$ -	\$ 109,291,710	\$ 56,230	\$ 802,620	\$ 110,150,560
Van Wert	\$ -	\$ 1,686,170	\$ 5,043,480	\$ -	\$ 13,178,510	\$ 19,908,160
Vinton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warren	\$ -	\$ 95,276,910	\$ -	\$ -	\$ 388,917,800	\$ 484,194,710
Washington	\$ -	\$ -	\$ 2,191,980	\$ -	\$ 24,440	\$ 2,216,420
Wayne	\$ 9,172,400	\$ 4,797,830	\$ -	\$ -	\$ 62,500	\$ 14,032,730
Williams	\$ -	\$ 6,045,270	\$ -	\$ -	\$ 19,223,490	\$ 25,268,760
Wood	\$ -	\$ 42,232,560	\$ 35,533,520	\$ -	\$ 69,553,130	\$ 147,319,210
Wyandot	\$ -	\$ 895,480	\$ -	\$ -	\$ -	\$ 895,480

* Includes several programs, the largest of which is enterprise zone abatements.

SOURCE: Compiled from exempt real property abstracts filed by county auditors.