



Table PE-3  
No. 88 (2019)  
October 8, 2019

## **ASSESSED VALUATION OF REAL PROPERTY EXEMPTED BY TAX ABATEMENTS, by COUNTY, TAX YEAR 2018**

Table PE-3 provides details on tax abatements in tax year 2018; it shows the assessed value of the real property exempted using tax abatements, by abatement class, and by county. The total amount exempted from taxation due to exemptions granted by local governments was approximately \$13.4 billion. The urban redevelopment tax increment financing program was the largest tax abatement program with approximately \$6.8 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 TAX YEAR 2018**

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other	* Total Tax Abatement
Total	\$ 84,648,500	\$ 4,085,125,770	\$ 6,840,583,510	\$ 530,388,370	\$ 1,834,074,940	\$ 13,374,821,090
Adams	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allen	\$ -	\$ 6,094,310	\$ -	\$ -	\$ 17,987,650	\$ 24,081,960
Ashland	\$ -	\$ 7,399,540	\$ 2,421,840	\$ -	\$ 1,792,370	\$ 11,613,750
Ashtabula	\$ -	\$ 3,418,220	\$ 1,805,230	\$ -	\$ 22,470	\$ 5,245,920
Athens	\$ -	\$ -	\$ 6,761,950	\$ -	\$ 1,753,260	\$ 8,515,210
Auglaize	\$ 5,500	\$ 14,485,010	\$ 83,820	\$ -	\$ 3,187,610	\$ 17,761,940
Belmont	\$ -	\$ -	\$ -	\$ -	\$ 646,700	\$ 646,700
Brown	\$ -	\$ -	\$ -	\$ -	\$ 2,318,130	\$ 2,318,130
Butler	\$ -	\$ -	\$ 816,343,740	\$ -	\$ 72,010,750	\$ 888,354,490
Carroll	\$ -	\$ 922,590	\$ -	\$ -	\$ 3,381,990	\$ 4,304,580
Champaign	\$ -	\$ 6,617,050	\$ 584,440	\$ -	\$ 750,070	\$ 7,951,560
Clark	\$ 208,180	\$ 955,530	\$ 27,110	\$ 124,670	\$ 4,572,380	\$ 5,887,870
Clermont	\$ -	\$ 11,292,760	\$ -	\$ -	\$ 311,192,850	\$ 322,485,610
Clinton	\$ 4,887,630	\$ 556,000	\$ 348,880	\$ -	\$ -	\$ 5,792,510
Columbiana	\$ 10,188,100	\$ 275,580	\$ 142,600	\$ -	\$ 6,049,200	\$ 16,655,480
Coshocton	\$ -	\$ -	\$ -	\$ -	\$ 1,584,400	\$ 1,584,400
Crawford	\$ -	\$ 16,670	\$ -	\$ -	\$ 1,516,400	\$ 1,533,070
Cuyahoga	\$ -	\$ 487,854,270	\$ 629,616,200	\$ -	\$ 53,496,120	\$ 1,170,966,590
Darke	\$ -	\$ 3,759,920	\$ -	\$ -	\$ 553,370	\$ 4,313,290
Defiance	\$ 194,560	\$ 3,638,240	\$ -	\$ -	\$ 6,819,970	\$ 10,652,770
Delaware	\$ -	\$ 651,369,730	\$ 33,010,780	\$ -	\$ -	\$ 684,380,510
Erie	\$ -	\$ 11,813,490	\$ -	\$ -	\$ 47,880,230	\$ 59,693,720
Fairfield	\$ -	\$ 12,374,520	\$ 1,517,780	\$ -	\$ 56,944,150	\$ 70,836,450
Fayette	\$ -	\$ -	\$ -	\$ 26,283,790	\$ -	\$ 26,283,790
Franklin	\$ -	\$ 968,776,960	\$ 2,525,247,970	\$ 48,183,130	\$ 97,771,020	\$ 3,639,979,080
Fulton	\$ -	\$ 7,818,730	\$ -	\$ -	\$ 525,000	\$ 8,343,730
Gallia	\$ -	\$ 3,507,720	\$ -	\$ -	\$ -	\$ 3,507,720
Geauga	\$ -	\$ 6,066,900	\$ 5,615,110	\$ -	\$ 7,230	\$ 11,689,240
Greene	\$ -	\$ 759,720	\$ -	\$ -	\$ 34,688,660	\$ 35,448,380
Guernsey	\$ -	\$ 14,489,870	\$ -	\$ -	\$ -	\$ 14,489,870
Hamilton	\$ 11,498,530	\$ 685,012,190	\$ 1,999,126,450	\$ 104,866,580	\$ 17,281,050	\$ 2,817,784,800
Hancock	\$ -	\$ 15,155,540	\$ 10,064,260	\$ -	\$ 7,882,890	\$ 33,102,690
Hardin	\$ -	\$ -	\$ -	\$ -	\$ 3,895,760	\$ 3,895,760
Harrison	\$ -	\$ -	\$ -	\$ -	\$ 241,920	\$ 241,920
Henry	\$ -	\$ 441,800	\$ -	\$ -	\$ 2,219,140	\$ 2,660,940
Highland	\$ -	\$ 4,024,280	\$ -	\$ -	\$ -	\$ 4,024,280
Hocking	\$ -	\$ 431,290	\$ -	\$ -	\$ 90	\$ 431,380
Holmes	\$ -	\$ 573,780	\$ -	\$ -	\$ 7,244,400	\$ 7,818,180
Huron	\$ -	\$ 2,704,690	\$ 1,158,790	\$ -	\$ 8,781,720	\$ 12,645,200
Jackson	\$ 975,170	\$ -	\$ 147,190	\$ -	\$ 489,750	\$ 1,612,110
Jefferson	\$ -	\$ 6,582,010	\$ -	\$ -	\$ -	\$ 6,582,010
Knox	\$ -	\$ 70,030	\$ 33,649,010	\$ -	\$ 7,059,760	\$ 40,778,800
Lake	\$ 29,160	\$ 19,057,830	\$ -	\$ -	\$ 79,572,760	\$ 98,659,750
Lawrence	\$ -	\$ 2,487,170	\$ -	\$ -	\$ -	\$ 2,487,170
Licking	\$ -	\$ 155,881,500	\$ 58,264,730	\$ 11,969,210	\$ -	\$ 226,115,440
Logan	\$ 691,010	\$ 8,580,230	\$ -	\$ -	\$ -	\$ 9,271,240
Lorain	\$ -	\$ 62,245,990	\$ -	\$ 189,685,870	\$ 11,543,050	\$ 263,474,910
Lucas	\$ 1,930	\$ 103,285,860	\$ -	\$ -	\$ 216,842,230	\$ 320,130,020
Madison	\$ -	\$ 69,379,300	\$ -	\$ -	\$ 36,088,470	\$ 105,467,770

County Name	Community Urban Redevelopment Corporation	Community Reinvestment Area	Urban Redevelopment Tax Increment Financing	Municipal Urban Renewal	Other	* Total Tax Abatement
Mahoning	\$ -	\$ 18,522,740	\$ -	\$ -	\$ 14,777,240	\$ 33,299,980
Marion	\$ -	\$ 8,627,140	\$ 583,990	\$ -	\$ 6,375,970	\$ 15,587,100
Medina	\$ -	\$ 55,871,000	\$ -	\$ -	\$ -	\$ 55,871,000
Meigs	\$ -	\$ 247,570	\$ -	\$ -	\$ -	\$ 247,570
Mercer	\$ -	\$ 6,640,790	\$ -	\$ -	\$ 30,117,060	\$ 36,757,850
Miami	\$ -	\$ 25,457,830	\$ 4,138,560	\$ 88,684,580	\$ -	\$ 118,280,970
Monroe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Montgomery	\$ -	\$ 108,960,890	\$ 223,034,550	\$ -	\$ 17,737,240	\$ 349,732,680
Morgan	\$ -	\$ 1,323,300	\$ -	\$ -	\$ 109,160	\$ 1,432,460
Morrow	\$ -	\$ -	\$ -	\$ -	\$ 527,320	\$ 527,320
Muskingum	\$ 34,128,470	\$ -	\$ 3,648,740	\$ -	\$ -	\$ 37,777,210
Noble	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ottawa	\$ -	\$ 390,630	\$ -	\$ -	\$ 3,911,340	\$ 4,301,970
Paulding	\$ 15,950	\$ 2,493,090	\$ 469,910	\$ -	\$ 2,089,030	\$ 5,067,980
Perry	\$ 69,210	\$ -	\$ -	\$ -	\$ 550,830	\$ 620,040
Pickaway	\$ -	\$ 93,836,230	\$ 3,276,330	\$ -	\$ 7,314,900	\$ 104,427,460
Pike	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Portage	\$ -	\$ 34,033,730	\$ 7,703,000	\$ -	\$ 18,962,170	\$ 60,698,900
Preble	\$ -	\$ 2,909,900	\$ -	\$ -	\$ -	\$ 2,909,900
Putnam	\$ -	\$ 39,649,290	\$ 496,320	\$ -	\$ 19,816,880	\$ 59,962,490
Richland	\$ 1,222,850	\$ 3,382,610	\$ 14,032,350	\$ 16,740	\$ 4,197,050	\$ 22,851,600
Ross	\$ -	\$ -	\$ -	\$ -	\$ 1,778,450	\$ 1,778,450
Sandusky	\$ 369,530	\$ 8,409,280	\$ -	\$ -	\$ 14,416,380	\$ 23,195,190
Scioto	\$ -	\$ 8,623,170	\$ -	\$ -	\$ 196,480	\$ 8,819,650
Seneca	\$ -	\$ 8,033,210	\$ 2,032,150	\$ -	\$ 99,490	\$ 10,164,850
Shelby	\$ -	\$ 8,346,650	\$ 2,955,400	\$ -	\$ 750,780	\$ 12,052,830
Stark	\$ -	\$ 12,807,360	\$ 14,199,070	\$ -	\$ 17,880,610	\$ 44,887,040
Summit	\$ -	\$ 78,689,310	\$ 216,643,610	\$ 60,573,800	\$ 159,110	\$ 356,065,830
Trumbull	\$ 48,650	\$ 7,280,330	\$ 9,395,520	\$ -	\$ -	\$ 16,724,500
Tuscarawas	\$ -	\$ 132,460	\$ -	\$ -	\$ 6,084,190	\$ 6,216,650
Union	\$ -	\$ 4,994,900	\$ 171,595,590	\$ -	\$ 1,220,900	\$ 177,811,390
Van Wert	\$ -	\$ 1,601,630	\$ 5,706,930	\$ -	\$ 9,751,590	\$ 17,060,150
Vinton	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warren	\$ -	\$ 128,413,240	\$ -	\$ -	\$ 434,545,500	\$ 562,958,740
Washington	\$ -	\$ -	\$ -	\$ -	\$ 2,798,720	\$ 2,798,720
Wayne	\$ 20,114,070	\$ 6,814,760	\$ -	\$ -	\$ 51,750	\$ 26,980,580
Williams	\$ -	\$ 5,862,430	\$ -	\$ -	\$ 18,936,040	\$ 24,798,470
Wood	\$ -	\$ 40,609,920	\$ 34,733,610	\$ -	\$ 72,323,790	\$ 147,667,320
Wyandot	\$ -	\$ 1,983,560	\$ -	\$ -	\$ -	\$ 1,983,560

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

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