



# Department of Taxation

*Tax Analysis Division*  
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**Table PD-31**  
**No. 4 (2021)**  
**January 20, 2021**

**REAL ESTATE TAXES:**

*Taxable Value of Real Property by Class of Property and County, Calendar year 2020*

All real property (except railroad property) in Ohio is classified by county auditors into one of two classifications: (1) residential and agricultural land and improvements or (2) all other taxable land and improvements, including commercial, industrial, mineral, and public utility land improvements.

The following definitions are used by county auditors to determine the proper classification of real property:

*"Residential land and improvements"* - The land and improvements to the land used and occupied by one, two, or three families.

*"Agricultural land and improvements"* - The land and improvements to land used for agricultural purposes, including, but not limited to, general crop farming, dairying, animal and poultry husbandry, market and vegetable gardening, floriculture, nurseries, fruit and nut orchards, vineyards and forestry.

*"Industrial land and improvements"* - The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.

*"Commercial land and improvements"* - The land and improvements to land which are owned or occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels, theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.

*"Mineral land and improvement"* - Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and produce such minerals whether separated from the fee or not.

For additional information please see [this link](#) from our fiscal year 2020 Annual Report.

These figures are taken from real property abstracts filed by county auditors with the Ohio Department of Taxation.

TAXABLE VALUE OF REAL PROPERTY BY CLASS OF PROPERTY AND COUNTY, CALENDAR YEAR 2020

County	Residential Land and Improvements	Percentage of Total Value	Agricultural Land and Improvements	Percentage of Total Value	Industrial Land and Improvements	Percentage of Total Value	Commercial Land and Improvements	Percentage of Total Value	Mineral Land and Improvement	Percentage of Total Value	Total Value
Total	\$ 204,015,699,010	72.9 %	\$ 16,301,171,120	5.8 %	\$ 11,456,823,790	4.1 %	\$ 46,842,726,520	16.7 %	\$ 1,317,490,121	0.5 %	\$ 279,933,910,561
Adams	\$ 236,698,030	57.9 %	\$ 122,511,580	30.0 %	\$ 12,557,930	3.1 %	\$ 37,125,060	9.1 %	\$ -	- %	\$ 408,892,600
Allen	\$ 1,303,141,550	67.0 %	\$ 203,305,080	10.5 %	\$ 115,143,690	5.9 %	\$ 322,672,370	16.6 %	\$ -	- %	\$ 1,944,262,690
Ashland	\$ 789,111,760	71.4 %	\$ 135,418,510	12.3 %	\$ 47,077,240	4.3 %	\$ 132,825,810	12.0 %	\$ 240,020	0.0 %	\$ 1,104,673,340
Ashtabula	\$ 1,209,399,190	64.9 %	\$ 325,949,000	17.5 %	\$ 93,936,970	5.0 %	\$ 232,675,970	12.5 %	\$ 987,090	0.1 %	\$ 1,862,948,220
Athens	\$ 675,969,680	61.9 %	\$ 158,391,540	14.5 %	\$ 6,335,900	0.6 %	\$ 250,070,440	22.9 %	\$ 612,240	0.1 %	\$ 1,091,379,800
Auglaize	\$ 819,581,520	71.0 %	\$ 171,462,630	14.9 %	\$ 62,567,510	5.4 %	\$ 100,189,340	8.7 %	\$ -	- %	\$ 1,153,801,000
Belmont	\$ 857,722,070	51.5 %	\$ 157,460,160	9.4 %	\$ 23,787,660	1.4 %	\$ 246,327,020	14.8 %	\$ 381,781,590	22.9 %	\$ 1,667,078,500
Brown	\$ 568,576,260	68.8 %	\$ 183,717,970	22.2 %	\$ 5,881,290	0.7 %	\$ 68,721,530	8.3 %	\$ 100	0.0 %	\$ 826,897,150
Butler	\$ 6,882,066,790	75.9 %	\$ 203,233,820	2.2 %	\$ 718,234,270	7.9 %	\$ 1,269,228,160	14.0 %	\$ -	- %	\$ 9,072,763,040
Carroll	\$ 406,638,850	55.9 %	\$ 183,125,510	25.2 %	\$ 13,494,550	1.9 %	\$ 48,356,050	6.7 %	\$ 75,217,940	10.3 %	\$ 726,832,900
Champaign	\$ 597,700,820	65.3 %	\$ 215,871,650	23.6 %	\$ 34,884,520	3.8 %	\$ 66,820,660	7.3 %	\$ -	- %	\$ 915,277,650
Clark	\$ 1,751,708,490	72.0 %	\$ 214,721,240	8.8 %	\$ 87,541,570	3.6 %	\$ 378,933,150	15.6 %	\$ -	- %	\$ 2,432,904,450
Clermont	\$ 3,896,631,030	79.9 %	\$ 203,526,130	4.2 %	\$ 102,383,220	2.1 %	\$ 673,094,310	13.8 %	\$ -	- %	\$ 4,875,634,690
Clinton	\$ 633,212,440	63.6 %	\$ 198,039,930	19.9 %	\$ 27,288,900	2.7 %	\$ 137,622,350	13.8 %	\$ -	- %	\$ 996,163,620
Columbiana	\$ 1,272,107,860	70.7 %	\$ 239,326,440	13.3 %	\$ 70,116,200	3.9 %	\$ 199,772,710	11.1 %	\$ 19,187,720	1.1 %	\$ 1,800,510,930
Coshocton	\$ 380,224,430	55.5 %	\$ 191,340,340	27.9 %	\$ 46,625,440	6.8 %	\$ 63,399,700	9.3 %	\$ 3,718,910	0.5 %	\$ 685,308,820
Crawford	\$ 415,120,070	60.3 %	\$ 176,792,370	25.7 %	\$ 27,197,510	4.0 %	\$ 68,830,930	10.0 %	\$ 1,030	0.0 %	\$ 687,941,910
Cuyahoga	\$ 20,888,886,530	71.1 %	\$ 11,728,870	0.0 %	\$ 1,181,386,780	4.0 %	\$ 7,279,854,120	24.8 %	\$ 946,190	0.0 %	\$ 29,362,802,490
Darke	\$ 797,369,370	64.2 %	\$ 282,839,690	22.8 %	\$ 58,899,580	4.7 %	\$ 102,192,430	8.2 %	\$ -	- %	\$ 1,241,301,070
Defiance	\$ 532,915,050	64.2 %	\$ 174,991,620	21.1 %	\$ 29,460,800	3.6 %	\$ 92,256,260	11.1 %	\$ -	- %	\$ 829,623,730
Delaware	\$ 7,799,949,470	88.1 %	\$ 125,273,290	1.4 %	\$ 145,975,820	1.6 %	\$ 786,967,930	8.9 %	\$ 14,040	0.0 %	\$ 8,858,180,550
Erie	\$ 1,506,481,110	71.9 %	\$ 119,288,580	5.7 %	\$ 42,069,740	2.0 %	\$ 427,349,000	20.4 %	\$ 25,340	0.0 %	\$ 2,095,213,770
Fairfield	\$ 3,300,778,230	79.5 %	\$ 315,824,900	7.6 %	\$ 49,937,800	1.2 %	\$ 487,610,470	11.7 %	\$ 378,470	0.0 %	\$ 4,154,529,870
Fayette	\$ 331,022,130	47.9 %	\$ 225,860,710	32.7 %	\$ 31,825,200	4.6 %	\$ 102,310,150	14.8 %	\$ -	- %	\$ 691,018,190
Franklin	\$ 24,994,319,870	71.2 %	\$ 71,635,710	0.2 %	\$ 1,919,013,140	5.5 %	\$ 8,139,173,780	23.2 %	\$ -	- %	\$ 35,124,142,500
Fulton	\$ 672,290,980	66.8 %	\$ 188,130,890	18.7 %	\$ 63,801,680	6.3 %	\$ 82,333,980	8.2 %	\$ -	- %	\$ 1,006,557,530
Gallia	\$ 304,410,690	52.2 %	\$ 139,063,150	23.8 %	\$ 5,636,840	1.0 %	\$ 133,843,840	22.9 %	\$ 362,930	0.1 %	\$ 583,317,450
Geauga	\$ 2,817,341,450	82.1 %	\$ 251,035,820	7.3 %	\$ 100,136,750	2.9 %	\$ 262,842,110	7.7 %	\$ 763,580	0.0 %	\$ 3,432,119,710
Greene	\$ 3,470,349,730	76.5 %	\$ 227,743,760	5.0 %	\$ 49,592,310	1.1 %	\$ 791,291,070	17.4 %	\$ -	- %	\$ 4,538,976,870
Guernsey	\$ 496,935,500	55.9 %	\$ 122,369,870	13.8 %	\$ 24,943,810	2.8 %	\$ 105,428,710	11.9 %	\$ 139,804,550	15.7 %	\$ 889,482,440
Hamilton	\$ 15,655,255,250	74.5 %	\$ 56,511,940	0.3 %	\$ 1,029,845,480	4.9 %	\$ 4,258,184,890	20.3 %	\$ -	- %	\$ 20,999,797,560
Hancock	\$ 1,322,812,620	68.2 %	\$ 264,149,180	13.6 %	\$ 87,929,670	4.5 %	\$ 264,363,990	13.6 %	\$ -	- %	\$ 1,939,255,460
Hardin	\$ 342,009,970	58.3 %	\$ 176,801,210	30.1 %	\$ 26,341,730	4.5 %	\$ 41,254,770	7.0 %	\$ -	- %	\$ 586,407,680
Harrison	\$ 152,709,990	31.3 %	\$ 126,119,140	25.8 %	\$ 19,000,310	3.9 %	\$ 20,702,000	4.2 %	\$ 169,464,010	34.7 %	\$ 487,995,450
Henry	\$ 435,730,650	63.3 %	\$ 179,697,630	26.1 %	\$ 31,070,480	4.5 %	\$ 41,837,520	6.1 %	\$ -	- %	\$ 688,336,280
Highland	\$ 487,439,110	61.7 %	\$ 214,820,460	27.2 %	\$ 15,423,850	2.0 %	\$ 72,059,110	9.1 %	\$ -	- %	\$ 789,742,530
Hocking	\$ 542,985,150	84.8 %	\$ 43,228,870	6.8 %	\$ 7,274,120	1.1 %	\$ 46,271,020	7.2 %	\$ 250,050	0.0 %	\$ 640,009,210
Holmes	\$ 633,883,730	55.2 %	\$ 303,745,630	26.5 %	\$ 74,744,770	6.5 %	\$ 134,117,780	11.7 %	\$ 872,770	0.1 %	\$ 1,147,364,680
Huron	\$ 743,569,490	65.8 %	\$ 225,865,460	20.0 %	\$ 37,352,170	3.3 %	\$ 123,288,180	10.9 %	\$ 266,310	0.0 %	\$ 1,130,341,610
Jackson	\$ 409,119,090	75.9 %	\$ 41,679,500	7.7 %	\$ 19,071,680	3.5 %	\$ 68,531,700	12.7 %	\$ 375,480	0.1 %	\$ 538,777,450
Jefferson	\$ 682,116,050	57.0 %	\$ 112,488,390	9.4 %	\$ 62,830,130	5.3 %	\$ 131,077,480	11.0 %	\$ 208,197,420	17.4 %	\$ 1,196,709,470
Knox	\$ 1,071,419,530	70.5 %	\$ 301,998,140	19.9 %	\$ 30,346,970	2.0 %	\$ 115,614,830	7.6 %	\$ 917,870	0.1 %	\$ 1,520,297,340
Lake	\$ 4,775,523,570	79.1 %	\$ 60,172,280	1.0 %	\$ 331,698,750	5.5 %	\$ 869,768,020	14.4 %	\$ 67,310	0.0 %	\$ 6,037,229,930
Lawrence	\$ 725,146,080	73.3 %	\$ 110,580,390	11.2 %	\$ 32,035,960	3.2 %	\$ 121,588,440	12.3 %	\$ 323,300	0.0 %	\$ 989,674,170
Licking	\$ 3,861,005,730	77.4 %	\$ 324,308,950	6.5 %	\$ 200,985,280	4.0 %	\$ 599,476,990	12.0 %	\$ 1,100,651	0.0 %	\$ 4,986,877,601
Logan	\$ 877,577,590	66.9 %	\$ 223,175,380	17.0 %	\$ 95,698,860	7.3 %	\$ 116,057,090	8.8 %	\$ -	- %	\$ 1,312,508,920
Lorain	\$ 5,760,233,450	79.3 %	\$ 205,016,640	2.8 %	\$ 266,911,860	3.7 %	\$ 1,033,478,920	14.2 %	\$ 15,740	0.0 %	\$ 7,265,656,610
Lucas	\$ 5,481,269,330	72.3 %	\$ 91,269,070	1.2 %	\$ 162,972,250	3.5 %	\$ 1,748,651,420	23.1 %	\$ -	- %	\$ 7,584,162,070
Madison	\$ 792,323,130	67.6 %	\$ 236,293,410	20.2 %	\$ 37,295,650	3.2 %	\$ 106,356,770	9.1 %	\$ -	- %	\$ 1,172,268,960

County	Residential Land and Improvements	Percentage of Total Value	Agricultural Land and Improvements	Percentage of Total Value	Industrial Land and Improvements	Percentage of Total Value	Commercial Land and Improvements	Percentage of Total Value	Mineral Land and Improvement	Percentage of Total Value	Total Value
Mahoning	\$ 3,224,160,050	74.1 %	\$ 168,440,240	3.9 %	\$ 165,968,530	3.8 %	\$ 791,773,270	18.2 %	\$ 2,732,540	0.1 %	\$ 4,353,074,630
Marion	\$ 738,682,590	65.9 %	\$ 191,307,140	17.1 %	\$ 51,031,540	4.6 %	\$ 139,566,300	12.5 %	\$ 5,230	0.0 %	\$ 1,120,592,800
Medina	\$ 4,631,196,190	80.4 %	\$ 198,660,240	3.4 %	\$ 204,629,360	3.6 %	\$ 727,638,540	12.6 %	\$ 288,130	0.0 %	\$ 5,762,412,460
Meigs	\$ 194,557,650	56.8 %	\$ 103,102,650	30.1 %	\$ 19,444,970	5.7 %	\$ 22,825,750	6.7 %	\$ 2,692,280	0.8 %	\$ 342,623,300
Mercer	\$ 797,906,060	69.9 %	\$ 236,688,970	20.7 %	\$ 32,728,450	2.9 %	\$ 73,350,580	6.4 %	\$ 7,110	0.0 %	\$ 1,140,681,170
Miami	\$ 1,900,371,740	75.0 %	\$ 181,100,740	7.1 %	\$ 154,985,970	6.1 %	\$ 297,142,770	11.7 %	\$ -	- %	\$ 2,533,601,220
Monroe	\$ 130,187,410	23.9 %	\$ 165,287,370	30.4 %	\$ 12,374,690	2.3 %	\$ 16,905,350	3.1 %	\$ 219,154,340	40.3 %	\$ 543,909,160
Montgomery	\$ 7,974,678,250	76.6 %	\$ 158,039,510	1.5 %	\$ 323,567,320	3.1 %	\$ 1,955,963,860	18.8 %	\$ -	- %	\$ 10,412,248,940
Morgan	\$ 129,318,250	49.6 %	\$ 112,780,920	43.2 %	\$ 4,644,200	1.8 %	\$ 13,574,040	5.2 %	\$ 607,550	0.2 %	\$ 260,924,960
Morrow	\$ 650,923,860	76.8 %	\$ 135,350,850	16.0 %	\$ 13,434,570	1.6 %	\$ 47,133,990	5.6 %	\$ 646,110	0.1 %	\$ 847,489,380
Muskingum	\$ 1,125,762,880	66.0 %	\$ 198,256,410	11.6 %	\$ 65,581,560	3.8 %	\$ 310,081,310	18.2 %	\$ 5,542,590	0.3 %	\$ 1,705,224,750
Noble	\$ 130,281,660	38.2 %	\$ 129,246,230	37.9 %	\$ 7,782,610	2.3 %	\$ 17,766,220	5.2 %	\$ 55,942,410	16.4 %	\$ 341,019,130
Ottawa	\$ 1,520,029,560	80.1 %	\$ 118,702,860	6.3 %	\$ 62,333,960	3.3 %	\$ 197,137,000	10.4 %	\$ -	- %	\$ 1,898,203,380
Paulding	\$ 225,674,360	54.0 %	\$ 155,822,570	37.3 %	\$ 12,424,410	3.0 %	\$ 24,291,760	5.8 %	\$ -	- %	\$ 418,213,100
Perry	\$ 450,820,440	71.0 %	\$ 126,674,710	19.9 %	\$ 8,771,130	1.4 %	\$ 44,959,020	7.1 %	\$ 4,158,340	0.7 %	\$ 635,383,640
Pickaway	\$ 996,250,690	72.4 %	\$ 233,697,200	17.0 %	\$ 24,320,980	1.8 %	\$ 122,048,100	8.9 %	\$ 340,670	0.0 %	\$ 1,376,657,640
Pike	\$ 275,761,230	63.7 %	\$ 115,549,140	26.7 %	\$ 5,267,590	1.2 %	\$ 36,070,380	8.3 %	\$ -	- %	\$ 432,648,340
Portage	\$ 2,823,237,930	74.5 %	\$ 173,648,650	4.6 %	\$ 225,843,290	6.0 %	\$ 562,102,000	14.8 %	\$ 2,308,310	0.1 %	\$ 3,787,140,180
Preble	\$ 601,043,820	66.2 %	\$ 218,990,130	24.1 %	\$ 23,661,710	2.6 %	\$ 64,205,730	7.1 %	\$ -	- %	\$ 907,901,390
Putnam	\$ 591,770,840	67.3 %	\$ 216,836,490	24.7 %	\$ 29,279,250	3.3 %	\$ 41,268,010	4.7 %	\$ -	- %	\$ 879,154,590
Richland	\$ 1,585,649,210	76.0 %	\$ 161,019,930	7.7 %	\$ 69,875,930	3.3 %	\$ 270,970,910	13.0 %	\$ 183,910	0.0 %	\$ 2,087,699,890
Ross	\$ 894,587,330	67.0 %	\$ 240,070,670	18.0 %	\$ 24,551,220	1.8 %	\$ 175,501,090	13.1 %	\$ 60	0.0 %	\$ 1,334,710,370
Sandusky	\$ 804,672,510	65.9 %	\$ 196,529,190	16.1 %	\$ 72,339,080	5.9 %	\$ 146,725,260	12.0 %	\$ 62,090	0.0 %	\$ 1,220,328,130
Scioto	\$ 701,802,130	69.1 %	\$ 149,185,360	14.7 %	\$ 11,608,430	1.1 %	\$ 153,413,890	15.1 %	\$ 8,480	0.0 %	\$ 1,016,018,290
Seneca	\$ 650,364,740	61.9 %	\$ 260,012,120	24.7 %	\$ 38,096,430	3.6 %	\$ 102,817,160	9.8 %	\$ 7,370	0.0 %	\$ 1,051,297,820
Shelby	\$ 788,217,320	65.3 %	\$ 215,795,360	17.9 %	\$ 111,178,400	9.2 %	\$ 92,293,100	7.6 %	\$ -	- %	\$ 1,207,484,180
Stark	\$ 5,891,369,680	74.5 %	\$ 292,277,350	3.7 %	\$ 325,618,810	4.1 %	\$ 1,392,870,020	17.6 %	\$ 3,509,700	0.0 %	\$ 7,905,645,560
Summit	\$ 10,539,657,010	76.0 %	\$ 127,902,710	0.9 %	\$ 411,184,540	3.0 %	\$ 2,793,471,560	20.1 %	\$ 1,122,280	0.0 %	\$ 13,873,338,100
Trumbull	\$ 2,462,103,870	72.0 %	\$ 302,461,740	8.8 %	\$ 131,910,050	3.9 %	\$ 519,812,320	15.2 %	\$ 2,479,350	0.1 %	\$ 3,418,767,330
Tuscarawas	\$ 1,380,178,060	69.5 %	\$ 252,117,400	12.7 %	\$ 93,094,790	4.7 %	\$ 257,223,640	12.9 %	\$ 3,939,160	0.2 %	\$ 1,986,553,050
Union	\$ 1,428,902,380	73.0 %	\$ 285,491,630	14.6 %	\$ 90,037,540	4.6 %	\$ 152,589,750	7.8 %	\$ -	- %	\$ 1,957,021,300
Van Wert	\$ 382,865,400	61.5 %	\$ 172,264,840	27.7 %	\$ 23,504,540	3.8 %	\$ 44,073,180	7.1 %	\$ -	- %	\$ 622,707,960
Vinton	\$ 98,889,150	52.6 %	\$ 75,762,360	40.3 %	\$ 4,227,370	2.2 %	\$ 6,704,440	3.6 %	\$ 2,377,390	1.3 %	\$ 187,960,710
Warren	\$ 6,103,709,250	80.3 %	\$ 239,373,120	3.1 %	\$ 232,670,130	3.1 %	\$ 1,027,753,880	13.5 %	\$ -	- %	\$ 7,603,506,380
Washington	\$ 834,469,720	65.8 %	\$ 181,747,190	14.3 %	\$ 40,871,210	3.2 %	\$ 209,451,240	16.5 %	\$ 1,933,030	0.2 %	\$ 1,268,472,390
Wayne	\$ 1,890,801,080	68.7 %	\$ 338,476,790	12.3 %	\$ 171,408,070	6.2 %	\$ 351,987,540	12.8 %	\$ 1,529,540	0.1 %	\$ 2,754,203,020
Williams	\$ 444,998,680	57.9 %	\$ 192,903,990	25.1 %	\$ 61,934,760	8.1 %	\$ 69,331,750	9.0 %	\$ -	- %	\$ 769,169,180
Wood	\$ 2,378,493,180	70.8 %	\$ 251,899,330	7.5 %	\$ 199,004,400	5.9 %	\$ 530,757,340	15.8 %	\$ 7,160	0.0 %	\$ 3,360,161,410
Wyandot	\$ 280,562,390	52.4 %	\$ 189,794,590	35.4 %	\$ 29,067,410	5.4 %	\$ 36,374,140	6.8 %	\$ 12,340	0.0 %	\$ 535,810,870

Source: Real Property Tax abstracts submitted by county auditors to the Ohio Department of Taxation.