

Local Government Losses from Repeal of General Tangible Personal Property Tax and Telephone Company Personal Property Taxes

Sources and Methodology

This paper summarizes the losses in revenue for four classes of local governments caused by the repeal of the general personal property tax and the telephone company personal property tax. The summary shows the losses by type of tax levy for four different classes of local government: Counties, Municipalities, Special Districts, and Townships. *The summary does not apply in any way to tax losses of school districts or joint vocational school districts.*

The source for the data summarized here is the Ohio Department of Taxation (ODT). ODT has posted on its website official fixed rate revenue loss amounts for FY06 through FY10 by political subdivision and by levy name. Since these spreadsheets contain a separate record for each levy of each political subdivision, they contain many hundreds of rows of data. This paper consolidates the information provided in those ODT spreadsheets.

The actual amounts shown on the ODT records use tax year 2004 valuations and tax rates approved before September 1, 2005. Thus, the records use a standardized base year for computing the fixed rate levy losses for local government. In the context of non-school district taxing units, a “fixed rate levy” includes all taxes other than fixed sum debt levies. “Fixed sum” levies are taxes levied at whatever rate needed to yield the amount of debt service for a given year. As required by H.B. 66, ODT only calculated *fixed sum* levy losses to the extent that they exceeded the equivalent of one-half mill times the total taxable valuation of a taxing unit. Only one municipality and no other political subdivisions met this threshold. Therefore, the fixed rate losses summarized in this paper account for all official losses computed by ODT except for about \$7,000 related to a fixed sum debt levy in McComb (Hancock County).

This summary organized the data on the ODT spreadsheets to show cumulative tax losses by type of local government and according to the purpose for which local governments levied a tax. In a number of instances, the purpose designated for a levy was standardized so that the data combined into comparable categories. For example, “EMS” and “ambulance” levies all appear as “EMS.” “Streets,” “street maintenance,” “road maintenance,” “road construction,” and so on, all appear as “road.” While the standardization of levy purposes in this manner may have lost some of the nuances of tax levy law, it made up for that loss in the form of more compact and comparable information.

Limitations on the Data

The data published as the official tax losses by political subdivision do not necessarily reflect the actual reductions such local governments may experience between 2004 and

2011. ODT has reported only the reimbursable tax losses. Actual tax losses can exceed the official reimbursable losses for several reasons.

- 1) If an increase in TPP value occurred in the political subdivision in TY05, or the tax rate increased in November 2005 or later, the local government's official loss will not reflect these increases. Reason: HB66 sets the valuation base year at 2004. Gains or losses in TY05 just don't count. Similarly, the law orders ODT to ignore rate increases after August 2005.
- 2) Inventory – ODT computes reimbursement (and therefore the official loss) only to the extent that HB 66 accelerated the inventory phase-out. As a result, the official loss accounts for only about 73% of revenue losses attributable to inventory property. Reason: policy decision by the Legislature.
- 3) Old Telephone Property – ODT computes reimbursement (and therefore official loss) as though all telephone personal property were assessed at 25% in 2004. This computation ignores the effect of the reduction from an 88% assessment rate in 2004 on certain telephone property to 25% in 2007 which already was scheduled in H.B 95. Reason: policy decision by the Legislature.
- 4) Telephone Property's Last Phase-out step – The FY10 reimbursement equals the total loss (official loss) in the case of TPP, but in the case of telephone property the full loss has not occurred by FY10. The final 5% of assessed telephone property valuation does not disappear until FY11. Reason: difference in timing between TPP reductions and telephone reductions. (Note: the last step in the telephone property reduction will receive reimbursement. However, the incremental reimbursement does not appear in the FY10 tax loss data.)

Therefore, in most cases, the amounts shown on Table 1 equal somewhat less than the amount that a political subdivision would compute if it reduced its tax year 2004 taxes on general and telephone personal property to zero.

Results

Table 1 shows that all local governments lose a combined total of \$482 million in official personal property tax losses. (Remember, the table does not show the last step of the telephone property phase-out which is a reimbursable loss.) Levy purposes appear in descending order of total loss.

The left column of the table shows the purposes for which local governments levy taxes. The top row shows four different classes of local governments and a total for all classes by levy purpose. In the case of municipalities, further consolidation of levy purposes could have occurred by combining charter levies and current expense levies with "general" levies. In the case of all four classes of local government, the term "general"

levy refers to inside mills not dedicated to some specific purposes. The “debt” taxes shown on the table are inside mills dedicated to bond retirement.

Additional details are available by class of local government. Amounts shown for libraries do not include a small number of library districts governed by school boards.

Table 1 : Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10

Levy Purpose	County	Municipal	Special	Township	Total
Total	267,827,377	90,420,367	54,710,317	69,280,633	482,238,695
MRDD	92,966,877		90,323		93,057,200
General	40,424,196	27,976,089		8,467,366	76,867,651
Fire		8,685,841	2,448,802	31,889,341	43,023,984
Children	31,092,733		426,148		31,518,880
Mental Health	22,916,194		2,778,740		25,694,934
Health	20,487,545	67,116	3,048,139	110,338	23,713,138
Library	2,006,587	271,068	18,510,049	14,956	20,802,660
Charter		19,477,913			19,477,913
Police	1,847,751	3,945,320		13,510,159	19,303,230
Park	6,492,670	1,595,453	10,309,101	514,851	18,912,075
Debt	3,340,487	10,954,664		1,138	14,296,288
Road	828,319	1,262,086		12,074,681	14,165,086
Community College	1,409,511		10,614,397		12,023,908
Hospital	11,709,304	195,927		4,086	11,909,316
Human Services	11,365,211				11,365,211
Aging	9,682,218	30,952	272,734	31,221	10,017,125
EMS	1,314,866	2,042,859	1,127,600	1,540,652	6,025,977
Current Expense		5,524,922			5,524,922
Zoo	4,505,691				4,505,691
Police Pension		3,432,918			3,432,918
Fire Pension		2,849,090			2,849,090
Other	1,160,768	43,369	1,278,443	1,414	2,483,994
Transit			2,455,782		2,455,782
911 System	1,582,889		99,034		1,681,923
County Home	1,668,816				1,668,816
Cemetery		191,718	36,491	767,722	995,930
Capital	240,446	499,708		12,489	752,642
Garbage		480,597		265,126	745,722
Port Authority		89,621	631,263		720,884
Financing			580,867		580,867
Historical	399,029			5,398	404,427
Sewer		352,574			352,574
Tuberculosis	245,877				245,877
Lights		234,866		5,500	240,366
Conservancy	35,667	93,317			128,985
Museum		68,718			68,718
Extension	68,370				68,370
Preservation				37,185	37,185
Veterans Relief	35,357				35,357
Water		26,048	2,403		28,451
Flood		27,615			27,615
Community Services				25,703	25,703
Community Center				785	785

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
ADAMS	Cemetery	18,790
	Children	28,162
	Current Expense	34,019
	EMS	32,495
	Fire	46,032
	General	28,578
	GRF	84,487
	Health	3,466
	MRDD	43,327
	Police	7,799
	Road	22,398
ADAMS Total		349,553

County Name	Levy Purpose	Total Loss
ALLEN	Aging	272,734
	Children	426,148
	Current Expense	88,678
	Debt	255,689
	EMS	116,965
	Fire	1,346,934
	Fire Pension	20,378
	General	437,947
	GRF	562,515
	Library	26,383
	MH	260,694
	Other	1,278,443
	Park	254,816
	Police	384,030
	Police Pension	20,378
	Road	314,597
ALLEN Total		6,067,329

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
ASHLAND	Cemetery	8,223
	Current Expense	24,205
	Debt	17,779
	EMS	479
	Fire	80,748
	Fire Pension	14,416
	General	163,699
	GRF	218,294
	Health	10,772
	MH	83,959
	MRDD	411,399
	Park	25,460
	Police Pension	14,416
	Road	79,220
ASHLAND Total		1,153,069

County Name	Levy Purpose	Total Loss
ASHTABULA	Aging	216,155
	Capital	51,149
	Cemetery	103,848
	Charter	101,145
	Children	365,445
	Current Expense	44,721
	Debt	113,392
	EMS	196,526
	Fire	1,015,956
	Fire Pension	40,988
	General	300,428
	GRF	410,761
	Library	15,392
	Lights	28,513
	MH	125,296
	MRDD	1,077,542
	Park	182,711
	Police	113,431
	Police Pension	54,935
	Road	574,901
ASHTABULA Total		5,133,235

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
ATHENS	Aging	29,611
	Capital	1,262
	Cemetery	22,905
	Children	138,184
	Current Expense	9,811
	EMS	98,703
	Fire	46,237
	General	92,402
	GRF	90,806
	Health	212,324
	Lights	309
	MRDD	254,653
	Park	2,056
	Police	498
	Road	82,824
	TB	11,844
ATHENS Total		1,094,430

County Name	Levy Purpose	Total Loss
AUGLAIZE	Aging	63,829
	Current Expense	5,091
	EMS	28,201
	Fire	30,777
	Fire Pension	15,585
	General	302,584
	GRF	319,145
	Health	127,658
	MRDD	861,690
	Park	20,124
	Police	6,164
	Police Pension	15,585
	Road	36,487
AUGLAIZE Total		1,832,922

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
BELMONT	Aging	201,371
	Cemetery	424
	Children	100,685
	Community Center	785
	Current Expense	71,515
	EMS	5,463
	Fire	236,257
	Fire Pension	1,196
	General	135,541
	GRF	231,576
	Lights	191
	MH	151,028
	MRDD	704,798
	Park	168
	Police	45,464
	Police Pension	9,601
	Road	174,362
BELMONT Total		2,070,426

County Name	Levy Purpose	Total Loss
BROWN	Cemetery	5,670
	Current Expense	8,961
	EMS	1,842
	Fire	70,834
	General	31,111
	GRF	85,293
	MRDD	44,891
	Police	35,081
	Road	4,600
BROWN Total		288,283

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
BUTLER	Aging	901,330
	Charter	650,044
	Children	1,386,661
	Conservancy	38,016
	Current Expense	1,371
	EMS	27,239
	Fire	1,703,297
	Fire Pension	89,608
	General	1,231,412
	GRF	1,331,195
	MH	346,665
	MRDD	2,079,992
	Other	34,455
	Police	1,494,453
	Police Pension	114,905
	Road	257,533
BUTLER Total		11,688,177

County Name	Levy Purpose	Total Loss
CARROLL	Aging	14,800
	Cemetery	3,332
	County Home	41,439
	Current Expense	678
	EMS	10,116
	Fire	36,403
	General	33,666
	GRF	97,678
	Lights	6,195
	MRDD	142,077
	Road	38,862
	Roads	50,319
CARROLL Total		475,565

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
CHAMPAIGN	911	77,990
	Aging	15,598
	Cemetery	4,421
	Children	77,990
	Current Expense	4,076
	EMS	14,856
	Fire	79,371
	Fire Pension	12,721
	General	144,297
	GRF	171,578
	Library	20,377
	MH	159,817
	MRDD	428,944
	Police Pension	12,721
	Road	101,536
	Sewer	9,604
CHAMPAIGN Total		1,335,894

County Name	Levy Purpose	Total Loss
CLARK	Aging	197,508
	Children	592,524
	Conservancy	40,359
	Current Expense	5,764
	Debt	303
	EMS	95,303
	Fire	331,574
	General	64,356
	GRF	335,764
	Health	197,508
	MH	720,904
	MRDD	1,086,294
	Police	328,155
	Road	183,790
CLARK Total		4,180,107

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
CLERMONT	Aging	207,559
	Capital	188,690
	Children	150,952
	Current Expense	18,828
	EMS	228,533
	Fire	1,477,306
	Garbage	9,208
	General	208,131
	GRF	396,250
	Library	94,345
	MH	94,345
	MRDD	613,243
	Park	73,533
	Police	1,033,547
	Police Pension	483
	Road	222,080
Sewer	4,458	
CLERMONT Total		5,021,493

County Name	Levy Purpose	Total Loss
CLINTON	Aging	109,160
	Capital	26,198
	Cemetery	15,269
	Children	207,404
	Current Expense	76,571
	Debt	16,744
	EMS	121,306
	Fire	351,090
	General	186,416
	GRF	241,244
	Health	43,664
	LE	60,038
	Library	19,045
	MRDD	327,480
	Park	69,766
	Police	73,457
Police Pension	19,939	
Road	31,237	
CLINTON Total		1,996,029

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
COLUMBIANA	Cemetery	13,362
	Children	90,660
	Current Expense	13,502
	Debt	38,487
	EMS	19,521
	Fire	244,969
	Fire Pension	18,197
	Flood	1,481
	Garbage	27,190
	General	259,108
	Health	11,843
	MH	193,408
	MRDD	785,722
	Park	77,270
	Police	136,418
	Police Pension	24,522
	Road	178,494
COLUMBIANA Total		2,134,154

County Name	Levy Purpose	Total Loss
COSHOCTON	911	13,341
	Aging	50,027
	Cemetery	29
	Children	66,703
	Current Expense	7,153
	Debt	26,681
	EMS	200,109
	Fire	40,522
	Fire Pension	8,736
	General	128,744
	GRF	146,747
	Hospital	66,703
	MH	53,362
	MRDD	340,185
	Road	30,208
COSHOCTON Total		1,179,250

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
CRAWFORD	Aging	57,690
	Children	48,075
	Current Expense	595
	EMS	5,633
	Fire	140,088
	Fire Pension	14,418
	General	195,244
	GRF	211,531
	MH	96,151
	Other	432,678
	Police Pension	14,418
	Road	85,802
CRAWFORD Total		1,302,323

County Name	Levy Purpose	Total Loss
CUYAHOGA	Aging	14,446
	Capital	263,879
	CC	6,443,217
	Cemetery	1,768
	Charter	8,668,807
	Conservancy	1,041
	Current Expense	627,378
	Debt	6,221,525
	EMS	45,785
	Fire	1,324,827
	Fire Pension	701,889
	Garbage	8,365
	General	2,953,639
	GRF	1,932,965
	Health	18,179,076
	Hospital	195,927
	Library	8,292,609
	Lights	120,749
	MRDD	8,974,480
	Park	4,715,906
	Police	729,731
	Police Pension	754,573
	Port	299,149
	Road	202,815
	Sewer	255,238
CUYAHOGA Total		71,929,787

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
DARKE	Cemetery	158
	Current Expense	274,846
	Debt	98
	EMS	183,022
	Fire	51,676
	Fire Pension	14,699
	Garbage	876
	General	177,389
	GRF	239,889
	MRDD	263,877
	Park	39,981
	Police	9,689
	Police Pension	18,142
	Road	21,328
	Sewer	625
DARKE Total		1,296,296

County Name	Levy Purpose	Total Loss
DEFIANCE	911	107,265
	Aging	107,265
	Fire	86,354
	Fire Pension	12,027
	General	119,532
	GRF	246,710
	Health	661,540
	MRDD	335,204
	Park	3,576
	Police Pension	15,028
	Road	81,001
DEFIANCE Total		1,775,501

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
DELAWARE	911	55,235
	Aging	164,282
	Capital	23,469
	Cemetery	300
	Current Expense	2,304
	Fire	694,622
	Fire Pension	17,197
	General	354,003
	GRF	234,689
	Health	124,725
	MH	265,902
	MRDD	492,846
	Park	189,764
	Police	51,316
	Police Pension	17,197
	Road	50,831
DELAWARE Total		2,738,681

County Name	Levy Purpose	Total Loss
ERIE	Aging	102,980
	Cemetery	3,411
	Charter	59,263
	Current Expense	28,144
	Debt	3,556
	Fire	593,081
	Fire Pension	22,697
	General	655,747
	GRF	473,709
	Health	212,637
	Library	67,034
	MH	285,974
	MRDD	617,881
	Park	218,132
	Police	5,304
	Police Pension	23,642
	Road	136,919
ERIE Total		3,510,113

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
FAIRFIELD	Aging	64,883
	Current Expense	2,323
	EMS	575
	Fire	462,674
	Fire Pension	20,031
	General	252,920
	GRF	337,393
	Library	58,191
	MH	97,325
	MRDD	415,253
	Police	38,450
	Police Pension	20,031
	Road	108,113
	Roads	64,883
FAIRFIELD Total		1,943,046

County Name	Levy Purpose	Total Loss
FAYETTE	Cemetery	27,632
	Current Expense	19,867
	Debt	11,987
	Fire	115,102
	Fire Pension	9,281
	General	96,873
	GRF	167,813
	Health	134,849
	Lights	30,938
	MRDD	269,699
	Police	30,938
	Police Pension	9,281
	Road	51,170
FAYETTE Total		975,429

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
FRANKLIN	Aging	1,835,187
	Capital	10,319
	Cemetery	22,978
	Charter	158,789
	Children	10,903,171
	Current Expense	112,474
	Debt	98,865
	Fire	9,063,298
	Fire Pension	452,253
	General	4,843,138
	GRF	3,173,794
	Library	4,086,250
	MH	4,749,896
	MRDD	16,128,057
	Park	1,601,541
	Police	1,415,324
	Police Pension	562,279
	Road	194,811
	Zoo	1,619,283
FRANKLIN Total		61,031,709

County Name	Levy Purpose	Total Loss
FULTON	911	86,166
	Aging	135,404
	Cemetery	15,299
	Current Expense	204,918
	EMS	326,201
	Fire	92,374
	General	360,092
	GRF	246,189
	Health	123,095
	Library	45,954
	MRDD	430,832
	Park	20,955
	Police	5,995
	Road	191,586
FULTON Total		2,285,061

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
GALLIA	CC	133,966
	Current Expense	1,331
	Fire	42,712
	General	55,080
	GRF	170,611
	Health	25,090
	Library	15,054
	MRDD	90,323
	Park	25,090
	Road	18,542
GALLIA Total		577,799

County Name	Levy Purpose	Total Loss
GEAUGA	Aging	158,443
	Children	110,910
	Current Expense	53,062
	Debt	47,533
	EMS	24,892
	Fire	665,630
	General	305,475
	GRF	348,575
	Health	31,689
	Library	158,369
	MH	190,132
	MRDD	522,862
	Park	591,341
	Police	512,114
	Police Pension	5,430
	Road	567,167
	Roads	396,108
GEAUGA Total		4,689,733

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
GREENE	Aging	142,591
	Children	174,376
	Current Expense	252,200
	Debt	24,898
	EMS	29,030
	Fire	826,514
	Fire Pension	17,284
	General	282,026
	GRF	416,759
	Health	87,172
	Hospital	174,376
	Library	61,032
	Lights	26,127
	MH	261,564
	MRDD	610,317
	Park	12,665
	Police	639,569
	Police Pension	32,616
	Road	291,230
	Roads	113,345
GREENE Total		4,475,692

County Name	Levy Purpose	Total Loss
GUERNSEY	Aging	81,638
	Cemetery	23,989
	Children	163,276
	County Home	8,164
	Current Expense	2,588
	EMS	17,272
	Fire	315,116
	Fire Pension	7,804
	Garbage	1,590
	General	131,722
	GRF	212,259
	Health	81,638
	MRDD	489,829
	Police	631
	Police Pension	7,804
	Road	159,610
	Sewer	288
GUERNSEY Total		1,705,217

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
HAMILTON	Aging	2,013,492
	Capital	111,627
	Charter	2,899,470
	Children	4,734,199
	Current Expense	1,321,287
	Debt	2,965,973
	EMS	167,043
	Fire	2,812,821
	Fire Pension	28,491
	Garbage	80,255
	General	2,239,214
	GRF	3,919,153
	Historical	346,828
	Hospital	10,803,684
	LE	936,435
	MH	4,751,540
	MRDD	6,277,582
	Park	1,985,986
	Police	1,242,954
	Police Pension	32,090
	Road	406,123
	Sewer	21,089
	Water	25,341
	Zoo	693,655
HAMILTON Total		50,816,332

County Name	Levy Purpose	Total Loss
HANCOCK	Aging	98,407
	Capital	2,445
	Current Expense	1,389
	EMS	62,210
	Fire	79,125
	Fire Pension	43,063
	General	519,348
	GRF	369,028
	MH	713,453
	MRDD	615,046
	Park	196,846
	Police Pension	43,063
	Road	134,543
	Water	107
HANCOCK Total		2,878,075

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
HARDIN	911	39,609
	Aging	52,812
	Cemetery	44,765
	Debt	416
	EMS	23,265
	Fire	40,882
	Fire Pension	7,041
	General	118,928
	GRF	147,875
	Hospital	248,218
	Library	1,206
	MRDD	295,749
	Park	4,248
	Police Pension	7,041
	Road	20,217
HARDIN Total		1,052,270

County Name	Levy Purpose	Total Loss
HARRISON	Cemetery	32,204
	Children	9,951
	County Home	39,805
	Current Expense	15,445
	EMS	9,951
	Extension	14,927
	Fire	41,034
	General	30,853
	GRF	59,707
	Health	5,971
	LE	24,878
	MRDD	73,042
	Park	814
	Police	1,144
	Road	25,455
HARRISON Total		385,182

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
HENRY	Chime	141,967
	Current Expense	5,919
	Fire	64,987
	Fire Pension	7,498
	General	118,168
	GRF	283,934
	Health	100,212
	Library	61,602
	Lights	1,716
	MH	158,669
	MRDD	434,252
	Park	4,445
	Police	14,995
	Road	83,008
HENRY Total		1,481,372

County Name	Levy Purpose	Total Loss
HIGHLAND	Cemetery	2,905
	Current Expense	1,043
	Fire	52,487
	Fire Pension	9,350
	General	97,474
	GRF	156,957
	Health	64,948
	MRDD	235,436
	Police	2,096
	Police Pension	9,350
	Road	8,129
HIGHLAND Total		640,174

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
HOCKING	Aging	15,946
	Current Expense	1,925
	EMS	127,566
	Fire	57,734
	Fire Pension	4,503
	General	41,736
	GRF	111,620
	Health	31,892
	MRDD	102,053
	Park	912
	Police Pension	4,503
	Road	50,507
HOCKING Total		550,898

County Name	Levy Purpose	Total Loss
HOLMES	County Home	123,096
	Current Expense	41,925
	EMS	323
	Fire	177,669
	General	99,470
	GRF	266,707
	MRDD	558,034
	Park	12,310
	Police Pension	6,287
	Road	226,455
HOLMES Total		1,512,275

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
HURON	Aging	68,627
	Cemetery	2,606
	Current Expense	15,663
	EMS	35,127
	Fire	86,526
	Fire Pension	9,840
	General	258,569
	GRF	288,234
	Health	78,569
	Library	18,768
	MH	68,627
	MRDD	411,763
	Park	85,084
	Police	31,911
	Police Pension	23,182
	Road	39,163
HURON Total		1,522,261

County Name	Levy Purpose	Total Loss
JACKSON	Aging	26,406
	Cemetery	49,413
	Current Expense	12,364
	EMS	132,031
	Fire	115,167
	Fire Pension	4,381
	General	131,033
	GRF	168,999
	Health	26,406
	Lights	1,976
	MRDD	105,624
	Park	2,635
	Police Pension	10,156
	Road	39,278
	TB	21,125
JACKSON Total		846,994

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
JEFFERSON	911	181,294
	Aging	120,863
	Capital	17,939
	CC	120,863
	Cemetery	55
	Children	120,863
	Current Expense	228,408
	Debt	28,924
	EMS	62,310
	Fire	118,931
	Fire Pension	24,079
	Garbage	182,907
	General	277,207
	GRF	223,596
	LE	181,294
	MH	60,431
	MRDD	423,019
	Park	50,163
	Police	18,651
	Police Pension	25,023
	Road	63,117
	Sewer	9,560
	Transit	307,636
JEFFERSON Total		2,847,133

County Name	Levy Purpose	Total Loss
KNOX	Aging	92,175
	Cemetery	1,279
	Children	119,828
	Current Expense	6,942
	EMS	16,471
	Fire	104,507
	Fire Pension	18,009
	General	197,430
	GRF	313,395
	Health	36,870
	Library	27,133
	MH	92,175
	MRDD	239,655
	Park	23,358
	Police	4,399
	Police Pension	18,009
	Road	56,125
KNOX Total		1,367,760

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
LAKE	Aging	141,362
	Capital	25,898
	CC	1,473,054
	Charter	232,031
	Children	322,231
	Current Expense	311,677
	Debt	281,973
	EMS	38,595
	Financing	580,867
	Fire	944,788
	Fire Pension	101,943
	General	685,334
	GRF	966,692
	LE	276,198
	Library	449,163
	Lights	4,283
	MH	736,527
	MRDD	2,255,614
	Other	1,394
	Park	1,103,294
	Police	155,611
	Police Pension	110,213
	Port	1,821
	Road	423,997
	Sewer	4,283
LAKE Total		11,628,843

County Name	Levy Purpose	Total Loss
LAWRENCE	Current Expense	8,650
	Fire	61,653
	Fire Pension	2,929
	General	46,711
	GRF	154,624
	Health	11,233
	Lights	680
	MRDD	124,696
	Park	4,881
	Police Pension	2,929
	Road	10,797
LAWRENCE Total		429,782

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
LICKING	Aging	206,338
	Cemetery	305
	Children	229,264
	Current Expense	5,640
	Debt	998
	EMS	10,223
	Fire	727,882
	Fire Pension	32,212
	General	507,006
	GRF	504,382
	MH	229,264
	MRDD	527,308
	Park	15,936
	Police	163,921
	Police Pension	20,482
	Preservation	37,185
	Road	215,976
LICKING Total		3,434,322

County Name	Levy Purpose	Total Loss
LOGAN	Cemetery	71,957
	Children	172,868
	Current Expense	19,977
	EMS	27,099
	Fire	415,322
	Fire Pension	12,264
	General	200,226
	GRF	375,799
	Health	150,320
	Historical	37,580
	Library	902
	MRDD	744,082
	Park	62,473
	Police	29,039
	Police Pension	12,264
	Road	126,752
	Water	600
LOGAN Total		2,459,523

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
LORAIN	911	164,443
	Capital	5,833
	CC	1,409,511
	Cemetery	10,219
	Children	704,755
	Current Expense	135,084
	Debt	330,277
	EMS	270,469
	Fire	310,078
	Fire Pension	93,591
	Garbage	20,040
	General	1,182,791
	GRF	751,739
	Health	182,709
	Historical	5,398
	Hospital	4,086
	LE	117,459
	Library	570,734
	Lights	5,417
	MH	845,706
	MRDD	1,639,731
	Park	485,912
	Police	175,152
	Police Pension	109,234
	Port	89,621
	Road	216,146
	TB	93,967
LORAIN Total		9,930,104

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
LUCAS	911	576,002
	Aging	388,538
	Charter	969,679
	Children	1,974,865
	Current Expense	58
	Debt	13,883
	EMS	4,581
	Fire	769,845
	Fire Pension	136,212
	Garbage	8,243
	General	1,521,088
	GRF	1,645,721
	Library	1,645,721
	MH	1,234,291
	MRDD	4,114,303
	Park	1,565,768
	Police	570,281
	Police Pension	214,384
	Port	329,144
	Road	204,855
	Transit	1,607,134
	Zoo	1,357,720
LUCAS Total		20,852,315

County Name	Levy Purpose	Total Loss
MADISON	911	56,571
	Aging	56,571
	Cemetery	17,036
	Current Expense	45,240
	EMS	161,702
	Fire	371,284
	Fire Pension	8,554
	General	86,394
	GRF	212,140
	Health	70,713
	Library	31,042
	MH	35,357
	MRDD	282,854
	Police	14,149
	Police Pension	8,554
	Road	17,647
	Vets	35,357
MADISON Total		1,511,163

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MAHONING	Children	781,255
	Current Expense	16,180
	Debt	1,077,032
	Fire	388,210
	Fire Pension	4,244
	General	1,229,318
	GRF	49,867
	Health	54,966
	Library	199,469
	MH	448,806
	MRDD	1,662,244
	Park	642,682
	Police	872,413
	Police Pension	4,244
	Road	377,761
	Sewer	1,684
	TB	33,245
Transit	541,012	
MAHONING Total		8,384,631

County Name	Levy Purpose	Total Loss
MARION	Capital	273
	Children	316,845
	Current Expense	19,628
	Fire	685,802
	Fire Pension	11,812
	General	241,322
	GRF	304,171
	MH	126,738
	MRDD	614,680
	Other	38,021
	Park	2,755
	Police Pension	11,812
	Road	1,894
MARION Total		2,375,754

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MEDINA	Cemetery	1,277
	County Home	52,015
	Current Expense	47,261
	Debt	36,410
	EMS	258,969
	Fire	296,660
	General	449,894
	GRF	613,775
	Health	260,074
	LE	104,030
	Library	340,346
	MRDD	1,045,498
	Park	127,271
	Police	153,347
	Police Pension	81,311
	Road	249,354
MEDINA Total		4,117,493

County Name	Levy Purpose	Total Loss
MEIGS	Aging	15,920
	Cemetery	8,991
	Current Expense	10,905
	EMS	47,759
	Fire	26,385
	General	17,064
	GRF	68,455
	Health	15,920
	Lights	2,322
	MRDD	84,375
	Police Pension	697
	Road	10,779
	TB	7,960
MEIGS Total		317,530

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MERCER	Aging	34,516
	County Home	62,757
	Current Expense	21,001
	Fire	74,066
	Fire Pension	5,862
	General	96,104
	GRF	156,892
	MH	135,158
	MRDD	310,018
	Police Pension	5,862
	Road	51,161
	Sewer	7,998
MERCER Total		961,395

County Name	Levy Purpose	Total Loss
MIAMI	Cemetery	28,578
	Community Services	25,703
	Conservancy	23,740
	Current Expense	18,593
	EMS	20,603
	Fire	61,943
	Fire Pension	50,065
	General	631,983
	GRF	610,994
	Health	52,618
	MH	360,795
	MRDD	1,069,239
	Park	280,039
	Police	5,670
	Police Pension	51,527
	Road	33,056
	Roads	203,665
MIAMI Total		3,528,809

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MONROE	Aging	8,398
	Cemetery	185
	Conservancy	8,398
	Current Expense	2,141
	Dust	33
	EMS	20,995
	Extension	29,393
	Fire	15,477
	General	53,003
	GRF	146,963
	MRDD	125,969
	Park	20,675
	Road	38,511
MONROE Total		470,139

County Name	Levy Purpose	Total Loss
MONTGOMERY	Aging	6,456
	CC	2,443,298
	Cemetery	3,228
	Charter	2,113,103
	Conservancy	12,895
	Current Expense	177,214
	Debt	1,530,751
	EMS	46,691
	Fire	1,696,533
	Fire Pension	38,495
	Garbage	161,931
	General	1,032,124
	GRF	1,661,443
	HS	10,985,067
	Library	1,295,108
	MRDD	977,319
	Park	1,972,145
	Police	1,690,356
	Police Pension	107,924
	Road	673,998

MONTGOMERY Total		28,626,079
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**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MORGAN	Aging	3,348
	Cemetery	2,395
	Current Expense	197
	EMS	23,434
	Extension	8,927
	Fire	15,834
	General	16,080
	GRF	35,709
	MH	8,927
	MRDD	21,983
	Other	7,811
	Park	1,878
	Road	15,350
MORGAN Total		161,873

County Name	Levy Purpose	Total Loss
MORROW	Aging	15,607
	Cemetery	37,521
	Current Expense	70,465
	EMS	62,428
	Fire	83,777
	General	47,205
	GRF	99,884
	Health	46,821
	Hospital	78,034
	MRDD	46,821
	Park	9,349
	Police	1,789
	Road	38,915
	Sewer	1,090
MORROW Total		639,705

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
MUSKINGUM	Aging	68,226
	Cemetery	3,005
	Children	272,903
	County Home	341,129
	Current Expense	4,185
	Debt	57,597
	Fire	153,527
	Fire Pension	15,025
	General	171,309
	GRF	293,371
	Health	204,677
	LE	68,226
	MH	136,452
	Other	682,258
	Park	549
	Police	15,025
	Road	161,407
	TB	54,581
MUSKINGUM Total		2,703,452

County Name	Levy Purpose	Total Loss
NOBLE	Aging	6,049
	Cemetery	364
	Conservancy	4,537
	Current Expense	252
	EMS	18,904
	Extension	15,123
	Fire	1,104
	General	11,393
	GRF	46,881
	Health	15,123
	MH	10,586
	MRDD	37,807
	Road	22,607
NOBLE Total		190,729

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
OTTAWA	Aging	24,004
	Cemetery	22,859
	County Home	40,007
	Current Expense	12,380
	Debt	12,002
	EMS	28,443
	Fire	138,649
	Garbage	269
	General	173,431
	GRF	148,025
	MRDD	288,050
	Other	1,414
	Park	6,937
	Police	60,651
	Police Pension	1,732
	Port	1,149
	Road	138,056
	Sewer	4,795
OTTAWA Total		1,102,852

County Name	Levy Purpose	Total Loss
PAULDING	911	32,017
	Aging	13,340
	Cemetery	4,482
	Current Expense	22,141
	EMS	11,575
	Fire	55,649
	General	39,780
	GRF	85,378
	Health	21,344
	LE	20,010
	Lights	5,706
	MRDD	114,726
	Park	2,998
	Police	50,268
	Police Pension	872
	Road	33,181

PAULDING Total		513,469
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**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
PERRY	Aging	13,521
	Capital	1,293
	Cemetery	20,309
	Children	54,083
	County Home	81,124
	Current Expense	23,354
	EMS	50,992
	Fire	65,616
	General	31,960
	GRF	110,870
	Health	45,970
	Library	16,098
	MH	27,041
	MRDD	127,095
	Park	8,572
	Police	8,862
	Road	22,131
PERRY Total		708,889

County Name	Levy Purpose	Total Loss
PICKAWAY	Aging	51,223
	Cemetery	3,288
	Current Expense	902
	EMS	3,741
	Fire	86,981
	Fire Pension	13,454
	General	218,656
	GRF	307,335
	Lights	83
	MRDD	512,225
	Park	1,538
	Police	1,318
	Police Pension	13,454
	Road	91,449
PICKAWAY Total		1,305,648

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
PIKE	Cemetery	44,402
	Children	169,144
	Current Expense	2,959
	EMS	169,144
	Fire	102,989
	General	122,548
	GRF	552,537
	Health	112,763
	Hospital	338,288
	MRDD	428,498
	Police	185,449
	Police Pension	5,931
	Road	70,322
	PIKE Total	

County Name	Levy Purpose	Total Loss
PORTAGE	Capital	2,558
	Children	316,749
	Current Expense	46,526
	Debt	39,803
	EMS	73,753
	Fire	439,951
	Fire Pension	10,330
	General	575,721
	GRF	510,886
	Health	73,736
	Library	69,184
	MH	459,797
	MRDD	2,191,701
	Park	121,619
	Police	147,894
	Police Pension	10,330
Road	181,006	
PORTAGE Total		5,271,544

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
PREBLE	Aging	76,082
	Cemetery	63,941
	Children	76,082
	Current Expense	67,615
	EMS	22,414
	Fire	103,229
	Fire Pension	10,433
	General	165,948
	GRF	186,401
	Health	45,649
	MH	49,453
	MRDD	131,622
	Park	7,731
	Police	18,802
	Police Pension	10,433
	Road	64,849
PREBLE Total		1,100,684

County Name	Levy Purpose	Total Loss
PUTNAM	911	62,335
	Aging	31,168
	Current Expense	66,272
	Fire	85,808
	General	178,490
	GRF	162,072
	Health	46,752
	Lights	3,803
	MH	18,701
	MRDD	155,838
	Police	17,533
	Road	49,801
PUTNAM Total		878,572

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
RICHLAND	Aging	3,116
	Cemetery	12,345
	Children	569,189
	County Home	113,838
	Current Expense	4,305
	EMS	3,814
	Fire	509,363
	Fire Pension	47,887
	General	686,369
	GRF	569,189
	Health	410,289
	Library	489,286
	MH	284,594
	MRDD	1,707,566
	Park	71,746
	Police	26,847
	Police Pension	68,643
	Road	123,311
RICHLAND Total		5,701,695

County Name	Levy Purpose	Total Loss
ROSS	Aging	43,515
	Capital	689
	Cemetery	47,911
	Children	145,050
	Current Expense	2,956
	EMS	1,927
	Fire	174,373
	Fire Pension	28,717
	General	307,113
	GRF	290,100
	Health	145,050
	MH	474,314
	MRDD	739,754
	Park	216
	Police Pension	28,717
	Road	60,787

ROSS Total		2,491,190
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**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
SANDUSKY	911	43,799
	Aging	31,444
	Cemetery	8,132
	Current Expense	11,381
	EMS	107,837
	Fire	80,188
	Fire Pension	32,313
	Garbage	109
	General	433,574
	GRF	408,766
	Health	73,109
	Library	102,338
	MRDD	738,923
	Park	143,853
	Police Pension	41,653
	Road	111,517
SANDUSKY Total		2,368,936

County Name	Levy Purpose	Total Loss
SCIOTO	Aging	38,899
	Cemetery	527
	Charter	83,352
	Children	77,182
	Current Expense	44,455
	Debt	3,352
	EMS	220,101
	Fire	168,151
	Fire Pension	7,840
	Flood	26,133
	General	182,376
	GRF	160,539
	Lights	1,083
	MRDD	393,629
	Police	61,028
	Police Pension	7,840
	Road	154,310
	TB	23,155
SCIOTO Total		1,653,951

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
SENECA	Aging	31,427
	Cemetery	2,331
	Current Expense	1,835
	EMS	12,530
	Fire	69,521
	Fire Pension	23,279
	General	327,987
	GRF	199,035
	Health	34,375
	Library	1,557
	MRDD	649,484
	Park	726
	Police	7,503
	Police Pension	23,279
	Road	81,477
SENECA Total		1,466,347

County Name	Levy Purpose	Total Loss
SHELBY	Current Expense	19,297
	EMS	49,415
	Fire	96,325
	Fire Pension	35,497
	General	440,327
	GRF	586,919
	Health	133,391
	MRDD	1,707,402
	Park	4
	Police Pension	35,497
	Road	212,190
SHELBY Total		3,316,265

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
STARK	911	68,193
	Aging	4,022
	Cemetery	1,958
	Children	954,704
	Current Expense	12,342
	EMS	170,742
	Fire	1,691,504
	Fire Pension	78,475
	General	1,067,428
	GRF	1,500,249
	Library	512,330
	MH	681,931
	MRDD	4,637,134
	Museum	68,718
	Park	522,982
	Police	1,375,704
	Police Pension	9,298
	Road	1,209,676
	Sewer	31,863
STARK Total		14,599,253

County Name	Levy Purpose	Total Loss
SUMMIT	Capital	666
	Cemetery	10,908
	Charter	3,323,242
	Children	2,672,107
	Current Expense	234,089
	Debt	793,009
	EMS	1,122,357
	Fire	916,822
	Fire Pension	199,166
	General	869,322
	GRF	1,597,001
	Library	1,152,067
	MH	3,183,564
	MRDD	3,768,088
	Park	787,144
	Police	780,774
	Police Pension	256,427
	Road	289,781
	Water	2,403
	Zoo	835,033

SUMMIT Total		22,793,970
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**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
TRUMBULL	Cemetery	6,825
	Children	1,172,624
	Current Expense	16,660
	Debt	174,451
	EMS	2,890
	Fire	1,164,325
	Fire Pension	34,323
	Garbage	55,633
	General	435,531
	GRF	753,830
	Health	45,557
	Library	150,015
	MH	418,794
	MRDD	1,989,273
	Park	84,939
	Police	1,444,428
	Police Pension	38,825
	Road	522,339
TRUMBULL Total		8,511,263

County Name	Levy Purpose	Total Loss
TUSCARAWAS	Aging	111,336
	Cemetery	48,206
	Current Expense	241,561
	EMS	37,070
	Fire	203,814
	Fire Pension	24,973
	Garbage	161,081
	General	405,030
	GRF	408,233
	Health	147,835
	Library	44,480
	MH	92,780
	MRDD	909,247
	Park	7,048
	Police	22,722
	Police Pension	27,728
	Road	194,522
TUSCARAWAS Total		3,087,665

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
UNION	911	117,663
	Cemetery	2,779
	Charter	158,952
	Current Expense	5,670
	Fire	1,363,405
	Fire Pension	15,895
	General	316,315
	GRF	800,106
	Health	293,775
	MH	117,663
	MRDD	1,459,016
	Park	643
	Police Pension	16,088
	Road	31,506
	Library	203,288
UNION Total		4,902,764

County Name	Levy Purpose	Total Loss
VAN WERT	Aging	18,288
	Cemetery	5,796
	County Home	36,577
	Current Expense	5,522
	EMS	220
	Fire	23,759
	Fire Pension	8,694
	General	85,185
	GRF	109,730
	MRDD	205,744
	Park	242
	Police Pension	8,694
	Road	19,619
VAN WERT Total		528,071

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
VINTON	Aging	1,505
	Cemetery	8,753
	Current Expense	6,670
	Dust	491
	EMS	45,147
	Fire	16,940
	Garbage	3,521
	General	15,036
	GRF	67,721
	Health	15,049
	Library	6,020
	Lights	275
	MRDD	30,098
	Park	1,145
	Police	5,725
	Road	21,428
VINTON Total		245,524

County Name	Levy Purpose	Total Loss
WARREN	Aging	391,804
	Current Expense	402
	Debt	27,602
	EMS	158,258
	Fire	1,904,345
	Fire Pension	17,354
	General	789,797
	GRF	612,193
	Health	199,250
	MH	517,289
	MRDD	1,632,515
	Other	7,520
	Park	62,033
	Police	274,106
	Police Pension	35,060
	Road	150,953
WARREN Total		6,780,480

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
WASHINGTON	Aging	179,004
	County Home	421,187
	Current Expense	297
	Debt	44,297
	EMS	20,425
	Fire	189,045
	Fire Pension	6,536
	General	313,889
	GRF	505,424
	MRDD	758,136
	Police Pension	6,536
	Road	381,087
WASHINGTON Total		2,825,864

County Name	Levy Purpose	Total Loss
WAYNE	Capital	17,152
	Cemetery	2,900
	Charter	60,036
	Children	520,812
	Chime	165,713
	Current Expense	15,754
	EMS	39,449
	Fire	213,743
	Fire Pension	30,018
	General	580,644
	GRF	473,466
	LE	59,183
	Library	231,077
	MH	318,797
	MRDD	1,065,298
	Park	444
	Police	19,350
	Police Pension	45,348
	Road	237,465

WAYNE Total		4,096,647
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**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
WILLIAMS	Aging	138,194
	Cemetery	26,566
	Current Expense	27,529
	Fire	89,774
	General	255,604
	GRF	297,648
	Library	93,667
	MRDD	265,757
	Park	11,163
	Police	12,186
	Police Pension	3,305
	Road	35,069
WILLIAMS Total		1,256,460

County Name	Levy Purpose	Total Loss
WOOD	Aging	204,693
	Capital	1,302
	Cemetery	40,614
	Current Expense	11,939
	EMS	194,919
	Fire	595,653
	Fire Pension	25,157
	Garbage	24,504
	General	454,455
	GRF	687,183
	Health	144,973
	Historical	14,621
	HS	380,144
	Library	130,027
	MH	760,287
	MRDD	1,959,202
	Park	281,091
	Police	673,868
	Police Pension	31,283
	Road	295,869
WOOD Total		6,911,784

**Fixed Rate General and Telephone Company Personal Property Tax Loss – FY10
By County, including All Local Government Losses Displayed by Levy Purpose**

County Name	Levy Purpose	Total Loss
WYANDOT	Aging	25,991
	Current Expense	56,477
	Fire	9,643
	Fire Pension	17,880
	General	83,860
	GRF	188,436
	Health	45,485
	MRDD	191,685
	Police Pension	17,880
	Road	15,924
WYANDOT Total		653,260
88 County Total		482,238,695