

Table 1: Assessed Values for Select Political Subdivisions from Tax Year 2022 to Tax Year 2023

	TY 22 Assessed Value	TY 23 Assessed Value	Increase in AV from TY22 to TY23	Percent Change of AV
Whitehall CSD	\$280,164,170.00	\$390,091,190.00	\$109,927,020.00	+ 39.24%
Dublin CSD	\$3,115,341,830.00	\$3,955,531,180.00	\$840,189,350.00	+ 26.97%
Perry Twp	\$227,236,750.00	\$317,423,570.00	\$90,186,820.00	+ 39.69%
Hilliard City	\$1,378,112,100.00	\$1,760,486,060.00	\$382,373,960.00	+ 27.75%

Table 1 depicts the assessed values for all property from above four political subdivisions for TY 2022 and TY 2023, showing both the dollar amount and the percent change between the tax years.

Table 2: Taxes Charged to Select Political Subdivisions from Tax Year 2022 to Tax Year 2023

	TY 22	TY23	Increase in Taxes from TY22 to TY 23	Percent Change
Whitehall CSD	\$13,330,494.48	\$14,386,805.70	\$1,056,311.22	+ 7.92%
Dublin CSD	\$167,564,288.22	\$204,842,891.46	\$37,278,603.24	+ 22.25%
Perry Twp	\$3,548,654.94	\$3,815,941.68	\$267,286.74	+ 7.53%
Hilliard City	\$2,204,979.36	\$2,816,777.64	\$611,798.28	+ 27.75%

Table 2 depicts the changes in calculated revenue to each political subdivision listed above. Compared with Table 1, while Whitehall CSD shows the largest increase in assessed value, they have the lowest percent increase in taxes. Dublin CSD saw a larger tax increase, mainly driven by major levy 7.9 in a fixed sum levy and additional bonds-the percent change for Dublin CSD without the levies would be 10%. Hilliard City only receives 1.6 mills in inside millage with no charter or voted levies.

Table 3: Tax Rates from Select Political Subdivisions from Tax Year 2022 to Tax Year 2023

	Whitehall CSD	Dublin CSD	Perry Township	Hilliard City
TY 22 Full Rate	74.65	92.09	24.10	1.60
TY 23 Full Rate	73.65	99.85	24.10	1.60
TY 22 Eff. Res. Ag	40.19	49.34	14.01	1.60
TY 23 Eff. Res. Ag	29.50	47.03	10.46	1.60
TY 22 Eff. Com. Ind.	55.85	59.15	15.41	1.60
TY 23 Eff. Com. Ind.	50.58	59.19	11.14	1.60
Inside Millage	10.00	9.89	9.50	9.90

Table 3 depicts the full tax rates, the effective tax rates on residential and agricultural properties, and the effective tax rates for commercial and industrial properties for tax years 2022 and 2023 showing how much rates change with value changes. The table also includes the inside millage for each political subdivision.

Table 4: County Wide Total Owner-Occupied Properties in Tax Year 2023

Total Owner Occupied in TY 23 = 283,027

	With 2023 Levies	Pre 2023 Levies
All Owner-Occupied (OOC) Property		
Net Tax Increase	\$175,011,222.46	\$86,707,827.91
Increase Only	\$207,205,803.34	\$139,855,498.24
Decrease Only	\$(32,194,580.88)	\$(53,147,670.34)
OOC Properties Expecting \$1000 plus tax increase		
Number:	70,075	33,216
Percentage (of subdivision):	25%	12%
Total Increase Cost:	\$115,716,938.64	\$56,868,032.01
OOC Properties Expecting \$500-999.99 plus tax increase		
Number:	96,596	77,328
Percentage (of subdivision):	34%	27%
Total Increase Cost:	\$71,163,776.90	\$54,885,144.97
OOC Properties Expecting \$0-499.99 plus tax increase		
Number:	70,009	99,698
Percentage (of subdivision):	25%	35%
Total Increase Cost:	\$20,325,087.80	\$28,102,321.26
OOC Properties Expecting tax decrease		
Number:	46,347	72,785
Percentage (of subdivision):	16.38%	26%
Decrease Only	\$(32,194,580.88)	\$(53,147,670.34)

Table 4 depicts the total number of owner-occupied properties for Franklin County in 2023, including tax liability change from 2022 to 2023 with new levies and pre-2023 levies. The table breaks down the number of parcels expecting tax increases between \$0-499.99, \$500-999.99, and \$1000 plus. Additionally, properties that experienced a decrease in property taxes are shown.