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Reuse and the Benefit to Community A Beneficial Effects Economic Case Study for the South Point Plant Superfund Site



Introduction

The South Point Plant Superfund site covers about 610 acres in Lawrence County, Ohio. Beginning in the 1940s, the federal government and chemical companies produced explosives and chemical products on site. Disposal practices contaminated area soil and groundwater. Cooperation among the U.S. Environmental Protection Agency (EPA), state and local agencies, area communities, responsible parties, developers, site businesses, and the Lawrence Economic Development Corporation (LEDC) enabled the site's successful cleanup, continued use and reuse. The site is now home to The Point, a thriving commercial-industrial park that serves as a local and regional economic mainstay.

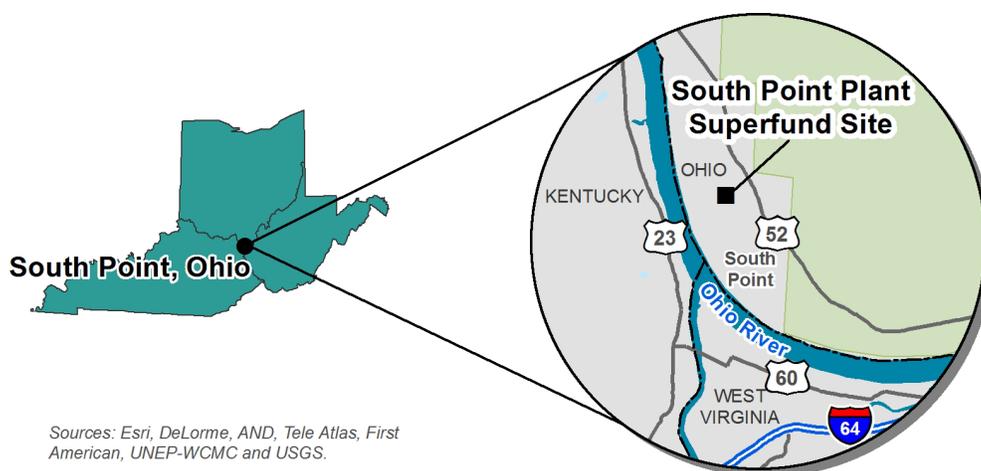
Superfund site restoration and reuse can revitalize local economies with jobs, new businesses, tax revenues and local spending. Cleanup may also take place while active land uses remain on site. This case study explores the cleanup, continued use and reuse of the South Point Plant Superfund site, illustrating the beneficial effects of Superfund redevelopment.

Beneficial Effects

Twenty-eight commercial, industrial and local government businesses are currently active at the site.

Site businesses and organizations employ about 787 people, providing estimated annual employment income of over \$52 million and generating more than \$245 million in annual sales revenue.

Site properties are currently valued at more than \$51 million and generate more than \$813,000 in annual property tax revenues.



Sources: Esri, DeLorme, AND, Tele Atlas, First American, UNEP-WCMC and USGS.

Figure 1. The site's location in South Point, Lawrence County, Ohio.

Site History

The site is located between U.S. Route 52 and the Ohio River in the village of South Point in Lawrence County, Ohio (Figure 1). It is located on a relatively flat portion of an Ohio River terrace in the eastern floodplain of the Ohio River. The site's surroundings include agricultural, residential and commercial areas.

Chemical production facilities operated on site from the 1940s until the 1990s. The federal government built the South Point Plant in 1943 to produce ammonium nitrate explosives. Over time, companies including Allied Chemical (now Honeywell), Ashland Oil, South Point Ethanol and Cardox (a division of the Air Liquide Corporation) operated the chemical plant and used nearby tracts of land. Site operators disposed of process wastes and general plant trash in plant waste disposal units – including a fly ash pond, two disposal areas and melamine ponds – until factory production stopped in the mid-1980s. All site operations ceased by 1997. During facility operations, four major releases occurred – a fire, a tank rupture and two dike failures. Waste disposal and the releases resulted in soil and groundwater contamination. Contaminants included volatile organic compounds, semi-volatile organic compounds, waste-specific compounds and metals. In 1981, South Point Ethanol, one of the site's potentially responsible parties (PRPs), installed groundwater extraction wells between the site and the Ohio River to help capture contaminated groundwater. Ohio EPA conducted site investigations from 1981 to 1984. EPA placed the site on the Superfund program's National Priorities List in September 1984.



Figure 2. Historical aerial photograph of manufacturing activities at the site.



Figure 3. View of the Ohio River next to The Point.

Site Cleanup

EPA selected a cleanup plan for the site in 1997. Cleanup included the excavation of soil, consolidation of contaminated waste in a designated disposal area, groundwater monitoring, continued operation of the site's groundwater extraction system and implementation of institutional controls. In March 1999, the site's PRPs put institutional controls in place at the site through the use of deed restrictions. These controls limit land uses to industrial and commercial uses and restrict the use of groundwater in the area. Remedial actions took place between May 2001 and December 2001. Public access is not allowed on the fenced and capped southern portion of the site's Eastern Disposal Area, where on-site wastes were consolidated.

EPA worked closely with the community during site investigations and cleanup, meeting regularly with local stakeholders to share site information, address concerns and incorporate community feedback into the Superfund process. EPA made sure the remedy was compatible with the community's reuse priorities – commercial and industrial uses. EPA also coordinated with companies on site, making sure they could remain open for business during and after cleanup. Thanks to this careful planning, three businesses – American Bottling Company, Pyro-Chem Corporation and Quality Carriers – continued to operate on site during cleanup.

Site Transformation and the Lawrence County Economic Development Corporation

Local governments established the Lawrence County Economic Development Corporation (LEDC) in the early 1980s as part of a region-wide economic revitalization effort. A vital economic engine for Lawrence County, the LEDC supports business growth and development, fosters innovation, and pursues global partnerships. The LEDC's goals are job creation and retention. After evaluating several economic development opportunities, the LEDC identified the site as the leading candidate for an industrial facility due to its location on the Ohio River, its proximity to transportation networks and its access to infrastructure. The LEDC became the catalyst and champion for much of the site's redevelopment. In 2001, the LEDC purchased 500 acres of the 610-acre site from Ashland Oil. Later that year, EPA awarded the LEDC a Superfund Redevelopment pilot grant to evaluate site reuse opportunities. The LEDC developed a two-phase, community-based master plan focused on the site's transformation into The Point. The plan's vision focused on a manufacturing center and intermodal transportation and logistics hub that would serve as a valuable local and regional resource. Figure 5 shows the site location and its proximity to the Ohio River and rail and highway infrastructure.



Figure 4. Entrance to The Point in South Point, Ohio.

The LEDC soon started marketing and outreach efforts to attract businesses to The Point. Throughout the process, LEDC staff built relationships with regional, state, and federal organizations and elected officials. The LEDC also pursued state and federal resources. In 2004, EPA issued a Ready for Reuse (RfR) Determination stating that the LEDC parcels were "Ready for Industrial Reuse." LEDC staff noted that the RfR Determination made a significant difference in the LEDC's ability to recruit businesses to The Point. The site met EPA's Sitewide Ready for Anticipated Use performance measure designation in 2011.

The LEDC's efforts at The Point have focused on increasing employment opportunities in the area. The emphasis on becoming an intermodal transportation center for the region and providing infrastructure for industrial companies has been critical to business recruitment and maximizing jobs at The Point. When recruiting businesses, the LEDC also looks for companies that will install high-value equipment at The Point. This commitment helps ensure that the businesses and jobs stay in the area for the long term.

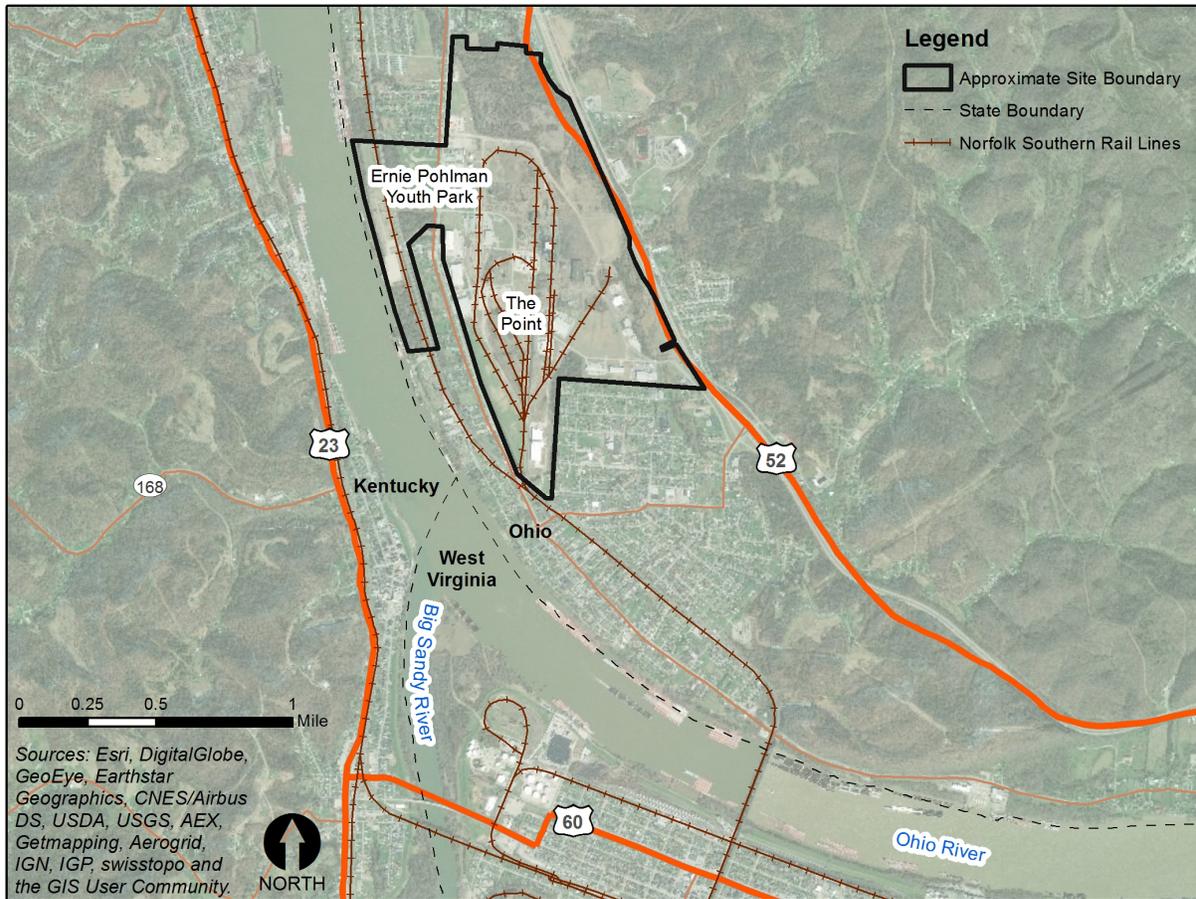


Figure 5. The South Point Plant site, The Point, the Ohio River and surrounding areas in Lawrence County, Ohio.

Beneficial Effects

Today, the site includes Ernie Pohlman Youth Park (baseball and soccer fields) and The Point. In addition to being a thriving commercial and industrial center, The Point is also home to the Lawrence County Chamber of Commerce, the LEDC and the Lawrence County Port Authority. Two new developments are underway nearby – a 9,700-square-foot, five-unit shopping center (off site) and a 30,000-square-foot distribution center (on site).

This section describes the benefits provided to businesses by The Point, the business and community support provided by area local governments, and the local and regional economic and community benefits provided by the businesses. The Point's strategic location, coupled with extensive infrastructure and strong local government support, attracts businesses and organizations that bolster the economy, provide community services, and generate local and state tax revenues.



Figure 6. Ernie Pohlman Youth Park.

Infrastructure

Businesses are interested in The Point not only for its geographic advantages but also for the support and management provided by the LEDC and the Lawrence County Chamber of Commerce. The LEDC attracts companies to The Point through a range of incentives, including low-cost land, low-interest financing, abatement of taxes, state and federal hiring tax credits and subsidized job training services. The LEDC also partners with the National Association of Manufacturers to host a Manufacturing Day on site. This annual event allows companies to showcase their facilities

and career opportunities to students and prospective employees.

The Lawrence County Chamber of Commerce has more than 300 business members that it supports through events such as an annual Legislative Day event, where participants travel to Ohio's statehouse to meet with legislative leaders and discuss topics such as economic development and transportation. The event also includes a tour of the statehouse and a lunch with state senators and representatives. The Chamber of Commerce also hosts an annual awards dinner to recognize the efforts of outstanding businesses and individuals in Lawrence County. Awards include business of the year, public servant of the year and young professional of the year. At the latest awards dinner, Harbison-Walker International, one of The Point's newest businesses, won the business-of-the-year award.

The LEDC and the Lawrence County Chamber of Commerce also support community service events. In 2018, the Chamber of Commerce hosted the Lawrence County Young Professionals and its silent auction to raise funds for its Secret Santa program, which provides children up to age 12 with clothing and toys for Christmas. It also partnered with Lawrence County schools to award a college scholarship to nine local students. In 2018, as part of Lawrence County's annual festival of trees and Christmas market, the Chamber of Commerce also hosted a Kids' Day, which included a drive-thru nativity and a Luminary 5K run. About 6,000 people attended the events.



Figure 7 (clockwise starting top left). Freight loading equipment at The Point; the offices of the Lawrence County Chamber of Commerce, which it shares with the LEDC; signage for the Chamber of Commerce at the entrance to The Point; and train tracks on site.

The Point

Continued uses and redevelopment efforts at The Point rely on the infrastructure. With riverfront access to the Ohio River, direct access to Interstate 64 and a Norfolk Southern rail line, businesses at The Point can receive and transport goods by water, road and rail. The LEDC also provides a rail scale, a truck scale and a rubber-tired gantry crane.

In addition to The Point's large, contiguous acreage, proximity to major markets, deep-water port frontage on the Ohio River, and access to transportation networks, the commercial-industrial park also benefits from ongoing infrastructure and economic development initiatives in the region. These efforts include the expansion of the Heartland Corridor rail network and the expansion of the Port of Huntington. In July 2011, Lawrence County achieved Foreign Trade Zone status, a federal designation designed to facilitate international trade and increase the global competitiveness of American companies.

The Point hosts more than two dozen businesses across a variety of industries, including trucking, food services, electrical power distribution, die-cutting, distribution, electronics and machinery. This section highlights some of the site businesses and their economic and community benefits.

American Electric Power

This electric utility serves 400,000 customers in several states. It has a facility on site and distributes power throughout the area. The utility also has programs to incentivize electric vehicle ownership, including a residential charging pilot program. In 2018, the company generated over \$11 million in sales.



Figure 8. American Electric Power's facility on site.

Bimbo Bakeries

This multinational bakery product manufacturing company operates a 40,000-square-foot distribution facility at The Point. Bimbo Bakeries also participates in local volunteer efforts and is a partner with Feeding America, an organization that provides support to food banks, pantries and meal programs across the United States. This location generates nearly \$15 million in annual sales.



Figure 9. Entrance to the Bimbo Bakeries facility; loading docks for Heiner's, a bakery subsidiary; and delivery trucks for the Bimbo Bakeries facility.

FedEx

The global delivery company provides worldwide freight, package delivery and distribution services from its on-site facility. The facility generates about \$11.3 million in annual sales.

HarbisonWalker International

In August 2018, a ribbon-cutting ceremony marked the opening of HarbisonWalker International’s 130,000-square-foot facility at The Point. The company is the largest supplier of refractory productions and services in the United States. It works in a variety of mediums, including metals, paper, glass and chemicals. Its \$30 million monolithic refractory manufacturing plant has an initial capacity of about 80,000 metric tons per year of finished product. The facility uses “Lean” manufacturing techniques to maximize material flow efficiency and production. It also employs advanced packaging technologies new to the North American refractory market. The business generates nearly \$16 million in sales annually.

Jennmar McSweeney, LLC

This family-owned company operates a 30,000-square-foot facility at the Point. It provides custom machining and fabrication equipment for clients in the mining, chemical, railroad and highway industries. The facility at The Point produces mining and railroad products and snowplow blades. Jennmar McSweeney provides products and services across the United States and internationally. The business generates about \$38 million in annual sales.



Figure 10. Entrance to FedEx’s distribution facility on site. Image from LEDC with permission of LEDC.



Figure 11. Entrance to HarbisonWalker International facility on site. Image from LEDC with permission of LEDC.

Property Values and Tax Revenues

On-site properties help generate property tax revenues that support local government and public services. In 2019, site properties had an estimated combined value of more than \$51 million and generated more than \$813,000 in total property tax revenues. On-site businesses also generate tax revenues through the collection of sales taxes, which support state and local governments.¹

¹ The Ohio state sales tax rate is 5.75 percent. The sales tax for Lawrence County is 1.5 percent. For more information, see https://www.tax.ohio.gov/sales_and_use/rate_changes.aspx.

Conclusion

Collaboration and cooperation among EPA, state and local agencies, area communities, responsible parties, developers, site businesses and the LEDC allowed for the successful cleanup, reuse and continued use of the South Point Plant Superfund site. EPA's carefully designed cleanup protected public health and the environment, were coordinated with local community and economic revitalization efforts, and enabled businesses to remain open during cleanup. The LEDC's leadership, resources and long-term planning attracted new businesses and encouraged construction of new facilities and the expansion of existing facilities. The Point is a vital part of the local and regional economy that provides public services, and recreational uses as well as serving as an economic hub. Today, the Point continues to attract interest from new businesses. Development of surrounding areas is ongoing as well – the new five-unit shopping center nearby includes an Italian restaurant.

This once-contaminated area now supports businesses that provide jobs and services to the community. More than two dozen on-site businesses and organizations support local economic growth, providing about 787 jobs and over \$52 million in estimated annual employee income. In 2018, on-site businesses and organizations generated over \$245 million in sales revenue.



Figure 12. Signage welcoming prospective businesses to The Point.

*For more information about EPA's Superfund Redevelopment Initiative, visit:
<https://www.epa.gov/superfund-redevelopment-initiative>.*



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Technical Appendix

Employment Information for On-Site Jobs

EPA obtained the data included in this appendix directly from reputable sources and reported the data as presented by those sources. Information on the number of employees and sales volume for on-site businesses came from the Hoovers/Dun & Bradstreet database.¹ D&B maintains a database of over 300 million businesses worldwide. When Hoovers/D&B database research was unable to identify employment and sales volume for on-site businesses, EPA used the ReferenceUSA database.² These databases include data reported by businesses. Accordingly, some reported values might be underestimates or overestimates. In some instances, business and employment information came from discussions with local officials and business representatives. While sales values typically exceed estimated totals of annual income, sales can sometimes be lower than estimated income. This could be attributed to a number of business conditions and/or data reporting.

Wage and Income Information for On-Site Jobs

EPA obtained wage and income information from the U.S. Bureau of Labor Statistics (BLS). Part of the U.S. Department of Labor, the BLS is the principal federal agency responsible for measuring labor market activity, working conditions and price changes in the economy. All BLS data meet high standards of accuracy, statistical quality and impartiality.

EPA used the BLS Quarterly Census of Employment and Wages database to obtain average weekly wage data for businesses at the South Point Plant Superfund site. Average weekly wage data were identified by matching the North American Industry Classification System (NAICS) codes for each type of business with weekly wage data for corresponding businesses in Lawrence County. If weekly wage data were not available at the county level, EPA sought wage data by state or national level, respectively. In cases where wage data were not available for the six-digit NAICS code, EPA used higher-level (less-detailed) NAICS codes to obtain the wage data.

To determine the annual wages (mean annual) earned from jobs generated by each of the selected businesses at the South Point Plant Superfund site, EPA multiplied the average weekly wage figure by the number of weeks in a year (52) and by the number of jobs (employees) for each business.

¹ <http://www.dnb.com>

² <http://resource.referenceusa.com>

Table 1. South Point Plant Superfund Site: Information for On-Site Organizations and Businesses

On-Site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2018) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Employee Income ^d	Annual Sales (2018) ^b
Accucut Services	541990	All other professional, scientific/technical services	NA ^e	\$1,433	\$74,516	NA	\$315,000 ^f
American Electric Power (AEP Ohio)	221122 ^f	Electrical Power Distribution	NA ^e	\$1,947	\$101,244	NA	\$11,407,000 ^f
Applied Industrial Technologies, Inc.	423840	Industrial Supplies Merchant Wholesalers	10	\$1,355	\$70,460	\$704,600	\$7,363,000 ^f
Bimbo Bakeries USA	311812	Commercial Bakeries	NA ^e	\$775	\$40,300	NA	\$14,727,273 ^g
Dart Trucking	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	NA	\$1,158	\$60,216	NA	NA
Dbi Services, LLC (Deangelo Brothers)	488210	Support Activities for Rail Transportation	30	\$947	\$49,244	\$1,477,320	\$2,597,000 ^f
Engines Inc. of Ohio	331511	Iron Foundries	65	\$1,352	\$70,304	\$4,569,760	\$14,000,000
Excel Modular Scaffold & Leasing	532490	Other Commercial & Industrial Machinery Rental and Leasing	NA ^e	\$1,149	\$59,748	NA	\$265,000 ^f
Fbm Ohio LLC (Ken API Supply)	423990	Other Miscellaneous Durable Goods Merchant Wholesalers	8	\$1,078	\$56,056	\$448,448	\$133,000 ^{f,h}
FedEx Distribution Facility	492110	Couriers and Express Delivery Services	NA ^e	\$827	\$43,004	NA	\$11,250,000 ^g
HarbisonWalker International	327120	Clay Building Material and Refractories Manufacturing	NA ^e	\$1,055	\$54,860	NA	\$15,714,118 ^g
Intermountain Electronics, Inc.	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	NA ^e	\$1,178	\$61,256	NA	\$18,041,958 ^g

On-Site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2018) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Employee Income ^d	Annual Sales (2018) ^b
Jennmar McSweeney, LLC	333131	Mining Machinery and Equipment Manufacturing	140	\$1,205	\$62,660	\$8,772,400	\$38,000,000
Lawrence City Chamber of Commerce	813910	Business Associations	NA	\$1,200	\$62,400	NA	\$993,000
Lawrence County Port Authority	485210	Interurban and Rural Bus Transportation	NA	\$1,041	\$54,132	NA	\$181,000
Lawrence Economic Development Corporation	813910	Business Associations	10	\$1,200	\$62,400	\$624,000	\$5,600,000
M & M Service Station Equipment Specialist, Inc. (Mid Valley Supply Div)	811219	Other Electronic and Precision Equipment Repair and Maintenance	14	\$1,426	\$74,152	\$1,038,128	\$2,530,769 ^g
Minova USA Inc.	325211	Plastics Material and Resin Manufacturing	NA ^e	\$1,791	\$93,132	NA	\$50,451,977 ^g
Mistras Group, Inc.	541330	Engineering Services	NA ^e	\$1,610	\$83,720	NA	\$4,637,500 ^g
Portersville Prd, LLC	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	4	\$1,256	\$65,312	\$261,248	\$5,522,000 ^f
Pyro-Chem Corporation	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	14	\$1,434	\$74,568	\$1,043,952	\$4,500,000
Ray's Plastering Inc	238310	Drywall and Insulation Contractors	12	\$1,030	\$53,560	\$642,720	\$1,000,000

On-Site Business	NAICS Code ^a	NAICS Title	Number of Employees ^b	Average Weekly Wage (2018) ^c	Annual Wage (Mean Annual) per Employee	Total Annual Employee Income ^d	Annual Sales (2018) ^b
RDI Construction (Calgon Carbon)	325998 ⁱ	All Other Miscellaneous Chemical Product and Preparation Manufacturing	NA ^e	\$1,434	\$74,568	NA	NA
Rw Rentals & Supply, LLC	532289	All Other Consumer Goods Rental	3	\$650	\$33,800	\$101,400	\$855,000
Southern Ohio Procurement Technical Assistance Center (PTAC)	813910 ⁱ	Business Associations	NA	\$1,200	\$62,400	NA	NA
Stericycle/Shred-it	562211	Hazardous Waste Treatment and Disposal	NA ^e	\$1,276	\$66,352	NA	\$4,080,000 ^g
The American Bottling Company	312111	Soft Drink Manufacturing	45	\$1,004	\$52,208	\$2,349,360	\$31,255,000 ^f
Tribute Contracting & Consultants LLC	541618	Other Management Consulting Services	26	\$1,526	\$79,352	\$2,063,152	\$147,000 ^h
Total			787^j			\$52,374,192ⁱ	\$245,566,595

^a NAICS code provided in the D&B database, unless otherwise noted.

^b Data are from the D&B database, unless otherwise noted.

^c Average weekly wage per employee based on BLS 2018 Average Weekly Wage data.

^d Total annual employee income figures derived by multiplying "Number of Employees" by "Annual Wage (Mean Annual) per Employee."

^e Information is not publicly available.

^f Data are from the ReferenceUSA database.

^g Annual sales value calculated using the "Sales Per Employee" method. In cases where information sources do not provide annual sales data, an estimated annual sales value was calculated using the "Sales Per Employee Method". This method involves dividing the company-wide sales value by the number of employees that work at all branches of the business. That value equals an estimated business sales value per employee for the entire company. That value is then multiplied by the number of employees at the on-site business location to calculate an estimated annual sales value for the site-specific business location.

^h While sales values typically exceed estimated totals of annual income, sales can sometimes be lower than estimated income. This could be attributed to a number of business conditions and/or data reporting. In addition, annual sales figures are not available (or applicable) for every organization that makes jobs data available.

ⁱ NAICS code assumed based on business type.

^j Total includes information that is not publicly available.

NA = Not available

Property Values and Local Tax Revenue Generated from Property Taxes

EPA obtained data on the most recently assessed values for property parcels at the South Point Plant Superfund site in January 2020 through property records accessible through Lawrence County’s GIS data downloads. EPA also obtained 2019 property tax information for the site parcels.

Table 2. Property Value and Tax Summary

Parcel ID No.	Total Appraised Value of Land and Improvements (2019) ^a	Total Property Tax (2019) ^a
15-122-0900.000	\$743	\$9.68
15-123-0200.001	\$357,829	\$4,665.20
15-123-0200.003	\$1,314	\$17.14
15-123-0200.004	\$6,971	\$90.90
15-123-0200.005	\$395,629	\$5,158.00
15-123-0200.006	\$134,857	\$1,758.20
15-123-0200.007	\$77,857	\$1,015.06
15-123-0200.008	\$800,171	\$10,432.24
15-123-0200.009	\$6,971	\$90.90
15-123-0200.010	\$357,029	\$4,654.76
15-123-0200.011	\$5,657	\$73.76
15-123-0201.000	\$39,143	\$510.32
15-123-0201.001	\$648,686	\$8,457.24
15-123-0202.000	\$206,114	\$2,687.22
15-123-0203.000	\$15,886	\$414.24
15-123-0204.000	\$1,029	\$13.42
15-123-1100.000	\$2,257	\$29.42
15-125-1600.000	\$457	\$5.96
15-126-0100.000	\$59,343	\$773.68
15-128-1100.000	\$2,029	\$26.44
15-129-1400.000	\$2,029	\$26.44
15-130-0900.000	\$2,600	\$33.90
15-131-1400.000	\$22,143	\$288.68
15-133-0800.000	\$2,600	\$33.90
15-138-1108.000	\$118,743	\$1,548.12

Parcel ID No.	Total Appraised Value of Land and Improvements (2019) ^a	Total Property Tax (2019) ^a
15-139-0400.000	\$534,429	\$6,967.62
15-139-0600.001	\$0 ^b	\$0.00
15-139-0600.002	\$0 ^b	\$0.00
15-139-0700.000	\$29	\$0.38
15-139-0800.000	\$28,286	\$368.78
15-139-0800.001	\$81,714	\$1,065.36
15-145-1500.002	\$2,200	\$28.68
15-145-1502.000	\$657	\$8.56
15-145-1503.000	\$38,600	\$503.24
15-145-1504.000	\$1,000	\$13.04
15-145-1601.000	\$171	\$2.24
15-145-1800.001	\$141,686	\$1,847.22
15-146-0400.006	\$857	\$11.18
15-146-0500.007	\$156,086	\$2,034.96
15-146-0500.009	\$99,629	\$1,298.90
15-146-0600.005	\$457	\$5.96
15-146-0600.006	\$103,657	\$1,351.44
15-147-0200.000	\$0 ^b	\$0.00
15-150-0300.000	\$37,514	\$489.10
15-150-0300.001	\$96,371	\$1,256.44
16-070-0100.000	\$1,338,143	\$20,490.32
16-070-0100.001	\$7,200	\$110.26
16-070-0100.002	\$622,686	\$9,534.88
16-070-0100.003	\$1,411,771	\$21,617.76
16-070-0100.004	\$309,029	\$4,732.00
16-070-0100.005	\$293,200	\$4,489.62
16-070-0100.007	\$3,092,629	\$47,355.88
16-070-0100.008	\$326,171	\$4,994.50
16-070-0100.009	\$9,854,600	\$150,898.56

Parcel ID No.	Total Appraised Value of Land and Improvements (2019) ^a	Total Property Tax (2019) ^a
16-070-0100.010	\$1,580,086	\$24,195.06
16-070-0102.000	\$0 ^b	\$0.00
16-070-0600.000	\$3,286	\$50.32
16-070-0600.001	\$10,114	\$154.88
16-070-1000.000	\$0 ^b	\$0.00
16-072-0700.000	\$0 ^b	\$0.00
39-001-0100.000	\$1,077,143	\$16,493.76
39-001-0100.001	\$786,029	\$12,036.06
39-001-0100.002	\$43,514	\$666.32
39-001-0100.003	\$1,645,314	\$25,193.88
39-001-0100.004	\$110,486	\$1,691.82
39-001-0200.000	\$114,486	\$1,753.06
39-001-0300.000	\$658,600	\$50,424.10
39-001-0300.001	\$466,286	\$7,140.00
39-001-0300.002	\$1,068,886	\$16,367.32
39-001-0300.003	\$839,600	\$12,856.38
39-001-0300.004	\$1,489,486	\$22,807.76
39-001-0300.005	\$2,346,743	\$35,934.50
39-001-0300.006	\$2,651,086	\$40,594.76
39-001-0300.007	\$5,101,886	\$78,122.62
39-001-0300.008	\$3,879,171	\$59,399.82
39-001-0300.009	\$2,559,171	\$39,187.32
39-001-0300.010	\$2,764,657	\$42,333.82
39-001-0400.000	\$122,971	\$1,883.00
Totals	\$51,165,860	\$813,578.26

^a Parcel assessed value and tax value provided by the Lawrence County Auditor's Office GIS Data Download (<http://downloads.ddti.net/lawrenceoh/>). Assessed value is 35% of the appraised value according to the Auditor's Office (<http://www.lawrencecountyauditor.org/Search.aspx>). Appraised value is estimated by dividing the assessed value by 0.35.

^b Property parcel is tax exempt.