

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Ohio	)	
Edison Company, The Cleveland	)	Case No. 25-0092-EL-SSO
Electric Illuminating Company, and The	)	
Toledo Edison Company for Authority	)	
to Provide for a Standard Service Offer	)	
Pursuant to R.C. 4928.143 in the Form	)	
of an Electric Security Plan	)	

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**DIRECT TESTIMONY OF**

**GREGORY J. GAWLIK**

**ON BEHALF OF**

**OHIO EDISON COMPANY  
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY  
THE TOLEDO EDISON COMPANY**

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**January 31, 2025**

1   **I. INTRODUCTION**

2   **Q. PLEASE STATE YOUR NAME, POSITION, AND BUSINESS ADDRESS.**

3   A. My name is Gregory J. Gawlik. I am employed by FirstEnergy Service Company (“FESC”)  
4       as Assistant Controller, Tax. My business address is 76 South Main Street, Akron, Ohio  
5       44308.

6   **Q. PLEASE DESCRIBE YOUR BACKGROUND, PROFESSIONAL EXPERIENCE,**  
7       **AND CURRENT JOB DUTIES.**

8   A. I graduated from Bowling Green State University in 1997 with a Bachelor of Arts degree.  
9       I received a Juris Doctorate from Cleveland State University College of Law in 2000. After  
10      graduating from law school, I practiced law with the law firm Thompson Hine LLP in  
11      Cleveland, Ohio, focusing on federal and state tax planning and litigation, making partner  
12      in November 2008. I left Thompson Hine in January 2011 and became employed with  
13      FESC in February 2011 as Director, Tax Planning. I assumed my current role, Assistant  
14      Controller, Tax, in September 2018.

15           In my current role, I serve as head of the tax department. My responsibilities include  
16      federal and state tax compliance and audits, tax planning and business unit support, and  
17      accounting and financial reporting for taxes for FirstEnergy Corp. (“FirstEnergy”) and its  
18      subsidiaries, including those involved in this proceeding: Ohio Edison Company (“OE”),  
19      The Toledo Edison Company (“TE”), and The Cleveland Electric Illuminating Company  
20      (“CEI”) (collectively, the “Companies”). I serve as an officer of certain FirstEnergy  
21      subsidiaries, including the Companies.



1 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN PROCEEDINGS BEFORE THE**  
2 **PUBLIC UTILITIES COMMISSION OF OHIO?**

3 A. Yes. I have provided written testimony in the Companies' current base distribution rate  
4 case, Case Nos. 24-0468-EL-AIR, *et al.*

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 A. The purpose of my testimony is to support the Companies' proposed sixth electric security  
7 plan ("ESP VI") by explaining a potential change to the Companies' Ohio tangible personal  
8 property tax obligations that could impact cost recovery during the ESP VI term.

9 **Q. WHAT ARE THE ATTACHMENTS FOR WHICH YOU ARE RESPONSIBLE?**

10 A. I am sponsoring the following attachments, which include the 2024 Petitions for  
11 Reassessment submitted to the Ohio Department of Taxation for each of the Companies:

- 12 • Attachment GJG-1 – CEI 2024 Petition for Reassessment;
- 13 • Attachment GJG-2 – OE 2024 Petition for Reassessment; and
- 14 • Attachment GJG-3 – TE 2024 Petition for Reassessment.

15  
16 **II. TANGIBLE PERSONAL PROPERTY TAX OBLIGATIONS**

17 **Q. HOW IS OHIO TANGIBLE PERSONAL PROPERTY TAX ASSESSED FOR THE**  
18 **COMPANIES?**

19 A. Under Chapter 5727 of the Ohio Revised Code, public utilities, including the Companies,  
20 are annually assessed tax on tangible personal property they own that is located in Ohio.  
21 Tangible personal property subject to taxation, which excludes real property, is defined in  
22 Chapter 5701 of the Revised Code. Public utilities, including the Companies, file annual  
23 tax returns reporting the cost of the tangible personal property as capitalized on their books

1 and records. By statute, the Ohio Tax Commissioner must assess the taxable property and  
2 apportion the taxable value to each county and taxing district within each county on or  
3 before the first Monday of October, annually, by issuing a Preliminary Assessment to each  
4 public utility. The public utility has the option of appealing the Preliminary Assessment  
5 within 60 days from the mailing of the Preliminary Assessment by filing a written Petition  
6 for Reassessment with the Ohio Tax Commissioner.

7 **Q. HAVE THE COMPANIES RECEIVED PRELIMINARY ASSESSMENTS FOR**  
8 **2024?**

9 A. Yes. Each of the Companies received a 2024 Preliminary Assessment, dated October 7,  
10 2024. The Preliminary Assessments reflect a proposed increase to tangible personal  
11 property tax valuations for each of the Companies, which is estimated to result in a  
12 combined increase to property tax expense of approximately \$23.3 million for the year  
13 2024.<sup>1</sup> These Preliminary Assessments would also impact future years' assessments on the  
14 Companies.

15 **Q. DO THE COMPANIES DISPUTE THE PRELIMINARY ASSESSMENTS?**

16 A. Yes. On November 21, 2024, each of the Companies filed an appeal evidenced by a written  
17 Petition for Reassessment with the Ohio Tax Commissioner, which are provided in  
18 Attachments GJG-1 through GJG-3. The Companies objected to the increased valuations  
19 and asserted that the Ohio Tax Commissioner erroneously treated certain real property  
20 costs as taxable. The subject costs are associated with the clearing and the grading of land  
21 within electric corridors, so they satisfy the statutory definition of real property, which is  
22 excluded from the statutory definition of tangible personal property subject to personal

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<sup>1</sup> While the amounts at issue are not yet final, the Companies' current estimate of the potential impact for the year 2024 is approximately \$23.3 million.

1 property tax. The Companies have consistently excluded such real property from tangible  
2 personal property taxation for a decade, without challenge by the Ohio Tax Commissioner.  
3 Therefore, this change in treatment by the Tax Commissioner was outside the Companies’  
4 control and unexpected based on the Companies’ consistent tax return filing practice and  
5 the Tax Commissioner’s administration of the tax over that period. The Companies believe  
6 that the exclusion of these amounts from tangible personal property should continue, which  
7 will protect customers from paying for increased property tax expenses.

8 **Q. WHAT IS THE STATUS OF THE PROPOSED INCREASED VALUATIONS**  
9 **WHILE THE COMPANIES’ APPEAL IS PENDING?**

10 A. Because the Companies timely filed Petitions for Reassessment, the proposed increased  
11 valuations are not considered final. The Companies are not required to pay the proposed  
12 additional tax while their appeals are pending, and it is not known how long the appeal  
13 process may take.

14 **Q. IF THE COMPANIES’ APPEALS ARE UNSUCCESSFUL, WILL THE**  
15 **COMPANIES HAVE TO PAY THE ADDITIONAL TAX IN FUTURE YEARS**  
16 **DURING ESP VI?**

17 A. Yes. If the appeals are unsuccessful during the ESP VI term, then unless or until the  
18 Companies’ tangible personal property is reassessed, the Companies will be subject to the  
19 increased assessment every year going forward.

20 **Q. HOW COULD THE FINAL OUTCOME OF THE APPEALS IMPACT THE**  
21 **COMPANIES’ REQUESTS IN THIS CASE?**

22 A. If the Companies’ appeals are denied during ESP VI, the Companies’ annual tangible  
23 personal property tax expense is expected to increase for the year 2024 and for every year

1 during the ESP VI term. This increased property tax expense is not reflected in the test year  
2 of the Companies' pending base rate case. In this situation, the Companies would seek to  
3 increase their proposed Delivery Capital Recovery Rider ("Rider DCR") revenue caps to  
4 allow an opportunity for recovery prospectively, as described by Manager of Rates and  
5 Regulatory Affairs Brandon McMillen, for the remainder of the ESP VI term. The  
6 Companies would provide documentation supporting the denial of their appeals and the  
7 estimated impact on annual tangible personal property tax expense in their next quarterly  
8 Rider DCR filing.  
9

10 **III. CONCLUSION**

11 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

12 **A. Yes.**



November 21, 2024

CERTIFIED MAIL: 9589 0710 5270 1957 4129 43

Ohio Department of Taxation  
Excise & Energy Tax Division  
Public Utility Tax Section  
P.O. Box 530  
Columbus, OH 43216-0530

Re: Cleveland Electric Illuminating Company Petition for Reassessment – 2024 Tax Year

Ladies and Gentlemen:

Please find the enclosed Petition for Reassessment, filed on behalf of Cleveland Electric Illuminating Company (FEIN 34-0150020) with respect to its Public Utility Property Tax Preliminary Assessment for the 2024 tax year.

Please contact the undersigned at (330) 813-1959 or [mhowes@firstenergycorp.com](mailto:mhowes@firstenergycorp.com) should you require additional information regarding the enclosed Petition for Reassessment.

Very truly yours,

A handwritten signature in black ink, appearing to read "M. R. Howes", followed by a long horizontal line extending to the right.

Matthew R. Howes  
Director, Tax Planning

Enclosure

mrh

cc: Gregory J. Gawlik  
Erik P. Gegick

## **PETITION FOR REASSESSMENT**

**Cleveland Electric Illuminating Company**  
**FEIN 34-0150020**  
**2024 Tax Year**

Cleveland Electric Illuminating Company (“Petitioner”), through its undersigned authorized agent having knowledge of the facts, files this Petition for Reassessment in objection to the Public Utility Property Tax Preliminary Assessment, dated October 7, 2024, issued by the Ohio Tax Commissioner (the “Preliminary Assessment”). A copy of the Preliminary Assessment is attached to this Petition for Reassessment.

Petitioner objects to the Tax Commissioner’s disallowance of Petitioner’s exclusion of certain costs, accumulated in FERC sub-accounts 35620 and 36510, from its taxable tangible personal property, as those costs represent real property not subject to the Public Utility Property Tax. The subject costs are associated with the initial clearing of trees and shrubs from electric transmission and distribution corridors and the grading of land and, therefore, Petitioner asserts that they satisfy the statutory definition of real property under Ohio Revised Code § 5701.02 and do not satisfy the statutory definition of personal property under Ohio Revised Code § 5701.3, whether as a business fixture or otherwise. Therefore, these costs should not be treated as taxable tangible personal property for purposes of the Public Utility Property Tax under Ohio Revised Code § 5727.06. Petitioner further asserts that the Tax Commissioner’s characterization of the subject costs as tangible personal property subject to the Public Utility Property Tax violates the Equal Protection Clauses of the U.S. and Ohio Constitutions.

Petitioner seeks a reduction in taxable value of \$88,275,960, which is the value of the subject costs that the Tax Commissioner has classified as taxable tangible personal property in its Preliminary Assessment. Petitioner intends to invoke its right under Ohio Revised Code § 5727.47(B)(2)(a) not to pay the tax on the disputed taxable value.

Petitioner requests a hearing with the Tax Commissioner concerning this Petition for Reassessment. Petitioner further requests that any hearing in this matter be held concurrently with any hearings with respect to Petitions for Reassessment that are being filed concurrently with this Petition by Petitioner’s corporate affiliates American Transmission Systems, Inc., Ohio Edison Company, and Toledo Edison Company for the same tax year and issue.

Attachment GJG-1

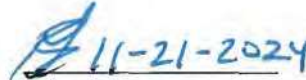
Cleveland Electric Illuminating Company  
FEIN 34-0150020  
Petition for Reassessment – 2024 Tax Year  
Page 2 of 2

The undersigned has knowledge of the relevant facts addressed herein and is submitting this Petition for Reassessment as an authorized agent of Petitioner.



Gregory J. Gawlik

Assistant Controller, Tax



Date



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**  
  
**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN: 34-0150020**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: ASHTABULA 4**  
**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ANDOVER TWP-PYMATUNING VALLEY LSD	48,840
0020	ANDOVER TWP-ANDOVER VIL-PYMATUNING VALLEY LSD	175,490
0030	ASHTABULA TWP-BUCKEYE LSD	7,397,000
0040	ASHTABULA TWP-ASHTABULA AREA CSD	1,523,030
0050	ASHTABULA TWP-ASHTABULA CITY-ASHTABULA AREA CSD	12,169,980
0070	AUSTINBURG TWP-GENEVA AREA CSD	2,398,610
0080	AUSTINBURG TWP-JEFFERSON AREA LSD	364,490
0090	CHERRY VALLEY TWP-PYMATUNING VALLEY LSD	17,490
0100	COLEBROOK TWP-GRAND VALLEY LSD	391,950
0110	CONNEAUT CITY-CONNEAUT AREA CSD	8,411,490
0120	DENMARK TWP-JEFFERSON AREA LSD	584,070
0130	DENMARK TWP-BUCKEYE LSD	277,840
0140	DORSET TWP-JEFFERSON AREA LSD	27,890
0150	GENEVA TWP-GENEVA AREA CSD	3,345,600
0160	GENEVA TWP-GENEVA CITY-GENEVA AREA CSD	2,784,070
0170	GENEVA TWP-GENEVA ON THE LAKE VIL-GENEVA AREA CSD	1,030,040
0180	HARPERSFIELD TWP-GENEVA AREA CSD	2,400,010
0190	HARTSGROVE TWP-GRAND VALLEY LSD	1,616,240
0200	JEFFERSON TWP-JEFFERSON AREA LSD	1,795,680
0210	JEFFERSON TWP-JEFFERSON VIL-JEFFERSON AREA LSD	1,552,770
0220	KINGSVILLE TWP-BUCKEYE LSD	2,445,280
0230	NORTH KINGSVILLE VIL-BUCKEYE LSD	1,325,540
0240	LENOX TWP-JEFFERSON AREA LSD	758,560
0250	MONROE TWP-CONNEAUT AREA CSD	1,466,670
0260	MONROE TWP-BUCKEYE LSD	292,300

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



**PRELIMINARY AND AMENDED ASSESSMENT APPEAL PROCEDURES**

If you object to this assessment, a Petition for Reassessment must be made in writing, signed by the authorized agent of the utility having knowledge of the facts, and filed with the Tax Commissioner, in person or by certified mail, within sixty days from the date the Public Utility Tax Section mailed the assessment, which is the date on the assessment certificate. No special form is required when objecting to this assessment. If you file the petition by certified mail, the date of the United States postmark on the sender's receipt is treated as the filing date. A copy of all pages of the assessment must be attached to the petition. The petition must indicate your objections, along with the reduction in value being requested, but you can raise additional objections if those additional objections are received in writing prior to the Tax Commissioner issuing a final determination. R.C. 5727.47 allows petitioners not to pay the tax on the disputed taxable value in certain situations when a Petition for Reassessment is filed. You should review this section for petition and payment instructions.

Petitions for Reassessment should be mailed to the Public Utility Tax Section at the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
P.O. BOX 530  
COLUMBUS, OH 43216-0530**

Petitions for Reassessment may be delivered in person to the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
4485 NORTHLAND RIDGE BLVD  
COLUMBUS, OH 43229**

**Hearing Request**

The petitioner may request a hearing with the Tax Commissioner on the petition. If you do request a hearing, the Tax Commissioner shall assign a time and place for the hearing and will notify the petitioner of such time and place. The hearing will be held at the Tax Commissioner's office in Columbus. If you do not request a hearing, the Tax Commissioner will review the petition and assessment and issue a Final Determination.

If you have any questions, please contact the Public Utility Tax Section at 855-466-3921 or by email at [publicutility@tax.ohio.gov](mailto:publicutility@tax.ohio.gov). The Section's fax number is 203-650-6722.

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Department of  
Taxation

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**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ASHTABULA 4**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	MORGAN TWP-JEFFERSON AREA LSD	1,006,870
0275	MORGAN TWP-ROAMING ROCK SHORES VIL-JEFFERSON AREA LSD	272,620
0280	MORGAN TWP-ROCK CREEK VIL-JEFFERSON AREA LSD	360,680
0290	NEW LYME TWP-PYMATUNING VALLEY LSD	808,560
0300	NEW LYME TWP-JEFFERSON AREA LSD	30,220
0310	NEW LYME TWP-GRAND VALLEY LSD	38,670
0320	ORWELL TWP-GRAND VALLEY LSD	950,560
0330	ORWELL TWP-ORWELL VIL-GRAND VALLEY LSD	1,127,560
0340	PIERPONT-TWP-PYMATUNING VALLEY LSD	1,216,370
0350	PLYMOUTH TWP-ASHTABULA AREA CSD	1,622,620
0360	PLYMOUTH TWP-JEFFERSON AREA LSD	8,780
0370	RICHMOND TWP-PYMATUNING VALLEY LSD	56,210
0380	ROME TWP-GRAND VALLEY LSD	1,208,370
0385	ROME TWP-ROAMING ROCK SHORES VIL-GRAND VALLEY LSD	213,930
0390	ROME TWP-JEFFERSON AREA LSD	22,690
0395	ROME TWP-ROAMING ROCK SHORES VIL-JEFFERSON AREA LSD	118,020
0400	SAYBROOK TWP-ASHTABULA AREA CSD	8,269,760
0420	SHEFFIELD TWP-JEFFERSON AREA LSD	561,570
0430	SHEFFIELD TWP-BUCKEYE LSD	773,470
0440	SHEFFIELD TWP-CONNEAUT AREA CSD	16,780
0450	TRUMBULL TWP-GENEVA AREA CSD	1,301,240
0460	TRUMBULL TWP-JEFFERSON AREA LSD	486,460
0490	WINDSOR TWP-GRAND VALLEY LSD	1,469,210
<b>ASHTABULA COUNTY TOTAL:</b>		<b>76,543,150</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

EG ELECTRIC 1279516870 00% 1279516870

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS



Department of  
Taxation

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**AKRON, OH 44308-1890**

**FEIN: 34-0150020**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: CUYAHOGA 18**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BAY VIL CSD	8,331,480
0020	BEACHWOOD CSD	11,245,510
0040	BEDFORD CSD	10,843,340
0050	BEDFORD HTS CITY-BEDFORD CSD	7,551,120
0060	BEDFORD HTS CITY-ORANGE CSD	892,070
0070	BENTLEYVILLE VIL-CHAGRIN FALLS EVSD	816,300
0080	BEREA CSD	9,033,720
0090	BRATENAHL VIL-CLEVELAND MUNICIPAL SD	1,376,780
0100	BRECKSVILLE CSD	18,937,650
0110	BROADVIEW HTS CITY-BRECKSVILLE CSD	6,937,060
0120	BROADVIEW HTS CITY-NORTH ROYALTON CSD	1,814,620
0130	BROOKLYN CSD	16,993,300
0140	BROOKLYN HTS VIL-CUYAHOGA HTS LSD	3,503,680
0150	BROOKPARK CITY-BEREA CSD	13,552,400
0160	CHAGRIN FALLS TWP-CHAGRIN FALLS EVSD	276,050
0170	CHAGRIN FALLS VIL-CHAGRIN FALLS EVSD	2,426,700
0180	CLEVELAND HTS CITY-CLEVELAND HTS UNIVERSITY HTS CSD	13,703,370
0190	CLEVELAND HTS CITY-EAST CLEVELAND CSD	1,064,230
0200	CUYAHOGA HTS LSD	18,264,660
0210	EAST CLEVELAND CSD	12,477,700
0220	EUCLID CSD	24,377,760
0230	FAIRVIEW PARK CSD	4,966,740
0240	FAIRVIEW PARK-ROCKY RIVER CSD	441,120
0250	GARFIELD HTS CSD	12,640,100
0260	GARFIELD HTS CITY-CLEVELAND MUNICIPAL SD	928,260

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**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: CUYAHOGA 18**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	GATES MILLS-MAYFIELD CSD	3,272,230
0280	GLENWILLOW-SOLON CSD	5,540,980
0290	HIGHLAND HTS CITY-MAYFIELD CSD	4,164,840
0300	HUNTING VALLEY-ORANGE CSD	897,760
0310	INDEPENDENCE LSD	16,863,230
0320	LAKEWOOD CSD	17,733,970
0330	LINNDALE VILLAGE-CLEVELAND MUNICIPAL SD	193,180
0340	LYNDHURST-SOUTH EUCLID LYNDHURST CSD	6,828,160
0350	MAPLE HTS CSD	10,873,090
0360	MAYFIELD VIL-MAYFIELD CSD	8,102,680
0370	MAYFIELD HTS-MAYFIELD CSD	9,886,100
0380	MIDDLEBURG HTS-BEREA CSD	12,905,300
0390	MORELAND HILLS-CHAGRIN FALLS EVSD	841,850
0400	MORELAND HILLS-ORANGE CSD	1,955,020
0410	NEWBURGH HTS VIL-CLEVELAND MUNICIPAL SD	2,190,330
0420	NORTH OLMSTED CSD	17,931,010
0430	NORTH RANDALL-WARRENSVILLE HTS CSD	2,444,130
0440	NORTH ROYALTON CSD	21,061,770
0450	NORTH ROYALTON-BRECKSVILLE CSD	421,930
0460	OAKWOOD-BEDFORD CSD	5,242,750
0470	OLMSTED TWP-OLMSTED FALLS CSD	8,411,050
0480	OLMSTED FALLS CSD	4,233,370
0490	OLMSTED FALLS-BEREA CSD	25,870
0500	ORANGE CSD	1,962,500
0510	PARMA CSD	32,248,890

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**AKRON, OH 44308-1890**

**FEIN:** 34-0150020  
**CLASS:** ELECTRIC COMPANY  
**YEAR:** 2024  
**COUNTY:** CUYAHOGA 18  
**DATE:** October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0520	PARMA HTS-PARMA CSD	4,907,170
0530	PEPPER PIKE-BEACHWOOD CSD	43,170
0540	PEPPER PIKE-ORANGE CSD	8,981,200
0550	RICHMOND HTS LSD	3,363,320
0560	RICHMOND HTS-SOUTH EUCLID LYNDHURST CSD	500,430
0580	ROCKY RIVER CSD	9,779,480
0590	SEVEN HILLS-PARMA CSD	3,715,610
0600	SHAKER HTS CSD	14,401,220
0610	OLON CSD	28,801,870
0620	OLON-ORANGE CSD	411,470
0630	SOUTH EUCLID-SOUTH EUCLID LYNDHURST CSD	8,751,650
0640	SOUTH EUCLID-CLEVELAND HTS UNIVERSITY HTS CSD	933,730
0650	STRONGSVILLE CSD	35,256,780
0660	UNIVERSITY HTS-CLEVELAND HTS UNIVERSITY HTS CSD	3,430,080
0670	VALLEY VIEW-CUYAHOGA HTS LSD	17,043,170
0680	WALTON HILLS VIL-BEDFORD CSD	21,728,820
0690	HIGHLAND HILLS CORP-WARRENSVILLE HTS CSD	1,601,390
0700	WARRENSVILLE HTS CITY-WARRENSVILLE HTS CSD	9,239,160
0710	WARRENSVILLE HTS-ORANGE CSD	262,350
0720	WESTLAKE CSD	28,957,380
0730	WOODMERE-ORANGE CSD	879,930
0740	CLEVELAND MUNICIPAL SD	298,693,850
0750	CLEVELAND-BEREA CSD	245,320
0760	CLEVELAND-SHAKER HTS CSD	2,197,780
CUYAHOGA COUNTY TOTAL:		903,754,040

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**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: GEAUGA 28**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUBURN TWP-KENSTON LSD	4,559,220
0020	BAINBRIDGE TWP-KENSTON LSD	10,143,520
0030	BURTON TWP-BERKSHIRE LSD	3,058,170
0040	BURTON VIL-BERKSHIRE LSD	697,210
0050	CHARDON TWP-CHARDON LSD	6,488,460
0060	CHARDON CITY-CHARDON LSD	4,586,500
0070	CHESTER TWP-WEST GEAUGA LSD	13,543,180
0080	CLARIDON TWP-BERKSHIRE LSD	3,207,400
0090	CLARIDON TWP-CHARDON LSD	857,640
0100	AQUILLA VIL-CHARDON LSD	129,690
0110	HAMB DEN TWP-CHARDON LSD	4,405,780
0120	HUNTSBURG TWP-CARDINAL LSD	2,948,940
0130	HUNTSBURG TWP-BERKSHIRE LSD	49,740
0140	MIDDLEFIELD TWP-CARDINAL LSD	3,276,610
0150	MIDDLEFIELD VIL-CARDINAL LSD	2,453,180
0160	MONTVILLE TWP-BERKSHIRE LSD	1,414,280
0170	MUNSON TWP-CHARDON LSD	5,991,940
0180	MUNSON TWP-WEST GEAUGA LSD	984,100
0190	NEWBURY TWP-WEST GEAUGA LSD	6,096,270
0210	PARKMAN TWP-CARDINAL LSD	257,130
0220	RUSSELL TWP-WEST GEAUGA LSD	8,508,090
0230	THOMPSON TWP-BERKSHIRE LSD	2,373,670
0240	TROY TWP-BERKSHIRE LSD	1,412,290
0260	BAINBRIDGE TWP-CHAGRIN FALLS EVSD	860,180
0270	CHARDON TWP-RIVERSIDE LSD	96,240

**NOTICE TO TAXPAYER:** This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**  
  
**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN: 34-0150020**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: GEAUGA 28**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0280	CHARDON TWP-KIRTLAND LSD	202,020
0290	CHARDON TWP-MENTOR EVSD	236,850
0300	RUSSELL TWP-CHAGRIN FALLS EVSD	103,530
0310	RUSSELL TWP-HUNTING VALLEY VIL-WEST GEAUGA LSD	140,100
0320	SOUTH RUSSELL VIL-CHAGRIN FALLS EVSD	3,915,650
0330	THOMPSON TWP-MADISON LSD	79,500
<b>GEAUGA COUNTY TOTAL:</b>		<b>93,077,080</b>

**NOTICE TO TAXPAYER:** This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**

**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: LAKE 43**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	CONCORD TWP-CHARDON LSD	1,315,380
0020	CONCORD TWP-MENTOR EVSD	1,182,940
0030	CONCORD TWP-RIVERSIDE LSD	6,240,330
0040	PAINESVILLE TWP-FAIRPORT HARBOR VIL-FAIRPORT HARBOR EVSD	2,510,710
0050	PAINESVILLE TWP-GRAND RIVER VIL-RIVERSIDE LSD	510,000
0060	KIRTLAND CITY-KIRTLAND LSD	5,728,560
0070	KIRTLAND HILLS VIL-KIRTLAND LSD	794,220
0080	KIRTLAND HILLS VIL-MENTOR EVSD	543,120
0090	LEROY TWP-RIVERSIDE LSD	10,062,400
0100	MADISON TWP-MADISON LSD	10,770,250
0110	MADISON TWP-MADISON VIL-MADISON LSD	1,590,910
0120	MENTOR ON THE LAKE CITY-MENTOR EVSD	2,031,830
0130	MENTOR CITY-MENTOR EVSD	36,853,920
0140	PERRY TWP-NORTH PERRY VIL-PERRY LSD	1,005,100
0160	PAINESVILLE TWP-FAIRPORT HARBOR EVSD	1,744,330
0170	PAINESVILLE CITY-PAINESVILLE CSD	1,668,670
0180	PAINESVILLE TWP-RIVERSIDE LSD	8,889,300
0190	PERRY TWP-PERRY LSD	9,591,190
0200	PERRY TWP-PERRY VIL-PERRY LSD	2,139,930
0210	WAITE HILL VIL-KIRTLAND LSD	239,940
0220	WAITE HILL VIL-WILLOUGHBY EASTLAKE CSD	160,920
0230	WILLOUGHBY HILLS CITY-WILLOUGHBY EASTLAKE CSD	5,867,470
0240	WILLOUGHBY CITY-WILLOUGHBY EASTLAKE CSD	15,856,510
0250	WILLOUGHBY CITY-KIRTLAND LSD	817,880
0270	EASTLAKE CITY-WILLOUGHBY EASTLAKE CSD	12,421,420

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment see attached instructions.

EC ELECTRIC 12/2024 1 25 38 54 FG 02% 1279619870

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS



Department of  
TaxationSTATE OF OHIO  
DEPARTMENT OF TAXATION  
TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

CLEVELAND ELECTRIC ILLUMINATING CO  
  
C/O FIRST ENERGY COMPANY TAX SERVI  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

FEIN: 34-0150020  
CLASS: ELECTRIC COMPANY  
YEAR: 2024  
COUNTY: LAKE 43  
DATE: October 07 , 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0280	LAKELINE VIL-WILLOUGHBY EASTLAKE CSD	54,140
0290	TIMBERLAKE VIL-WILLOUGHBY EASTLAKE CSD	212,530
0300	WILLOWICK CITY-WILLOUGHBY EASTLAKE CSD	3,607,010
0310	WICKLIFFE CITY-WICKLIFFE CSD	11,423,450
LAKE COUNTY TOTAL:		155,834,380

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**

**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: LORAIN 47**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0100	AVON CITY-AVON LSD	12,620,350
0110	AVON LAKE CITY-AVON LAKE CSD	15,801,910
0250	COLUMBIA TWP-COLUMBIA LSD	3,662,240
0420	LORAIN CITY-LORAIN CSD	173,900
0500	NORTH RIDGEVILLE CITY-NORTH RIDGEVILLE CSD	2,365,020
0610	SHEFFIELD TWP-CLEARVIEW LSD	58,080
0640	SHEFFIELD LAKE CITY-SHEFFIELD LAKE CSD	11,720
0650	SHEFFIELD VIL-SHEFFIELD LAKE CSD	1,503,310
<b>LORAIN COUNTY TOTAL:</b>		<b>36,196,530</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

Department of  
TaxationSTATE OF OHIO  
DEPARTMENT OF TAXATION  
TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

CLEVELAND ELECTRIC ILLUMINATING CO  
  
C/O FIRST ENERGY COMPANY TAX SERVI  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

FEIN: 34-0150020  
CLASS: ELECTRIC COMPANY  
YEAR: 2024  
COUNTY: MEDINA 52  
DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0150	HINCKLEY TWP-HIGHLAND LSD	254,110
MEDINA COUNTY TOTAL:		254,110

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**

**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: PORTAGE 67**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0020	AURORA CITY-AURORA CSD	262,660
0200	HIRAM TWP-CRESTWOOD LSD	6,090
0230	MANTUA TWP-CRESTWOOD LSD	298,850
0280	RANDOLPH TWP-WATERLOO LSD	66,020
0290	RAVENNA TWP-RAVENNA CSD	491,520
0300	RAVENNA CITY - RAVENNA CSD	28,250
0310	ROOTSTOWN TWP-ROOTSTOWN LSD	314,070
0320	SHALERSVILLE TWP-CRESTWOOD LSD	160,300
0340	STREETSBORO CITY-STREETSBORO CSD	426,330
PORTAGE COUNTY TOTAL:		2,054,090

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**  
  
**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN: 34-0150020**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: STARK 76**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0280	MARLBORO TWP-MARLINGTON LSD	405,020
0300	NIMISHILLEN TWP-LOUISVILLE CSD	393,160
0340	OSNABURG TWP-OSNABURG LSD	279,830
<b>STARK COUNTY TOTAL:</b>		<b>1,078,010</b>

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**CLEVELAND ELECTRIC ILLUMINATING CO**

**FEIN: 34-0150020**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: SUMMIT 77**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0030	BOSTON TWP-WOODRIDGE LSD	71,740
0050	BOSTON TWP-REVERE LSD	406,510
0350	NORTHFIELD VIL-NORDONIA HILLS CSD	101,950
0360	RICHFIELD TWP-REVERE LSD	2,762,940
0380	RICHFIELD VIL-REVERE LSD	429,320
0400	SAGAMORE HILLS TWP-NORDONIA HILLS CSD-NORTH HILLS WD	3,784,110
0510	TWINSBURG TWP-TWINSBURG CSD	273,430
0590	MACEDONIA CITY-NORDONIA HILLS CSD	1,894,890
0660	TWINSBURG CITY-TWINSBURG CSD	454,660
<b>SUMMIT COUNTY TOTAL:</b>		<b>10,179,550</b>

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Department of  
TaxationSTATE OF OHIO  
DEPARTMENT OF TAXATION  
TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

CLEVELAND ELECTRIC ILLUMINATING CO  
  
C/O FIRST ENERGY COMPANY TAX SERVI  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

FEIN: 34-0150020  
CLASS: ELECTRIC COMPANY  
YEAR: 2024  
COUNTY: TRUMBULL 78  
DATE: October 07 , 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0050	BLOOMFIELD TWP-BLOOMFIELD MESOPOTAMIA LSD	163,770
0330	MESOPOTAMIA TWP-BLOOMFIELD MESOPOTAMIA LSD	385,180
TRUMBULL COUNTY TOTAL:		548,950

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

**CERTIFIED MAIL®**

9589 0710 5270 1957 4129 43  
9589 0710 5270 1957 4129 43

**U.S. Postal Service™  
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**A-60-6 Tax**

Certified Mail Fee \$  
Extra Services & Fees (check box, add fee as appropriate)  
☐ Return Receipt (hardcopy) \$  
☐ Return Receipt (electronic) \$  
☐ Certified Mail Restricted Delivery \$  
☐ Adult Signature Required \$  
☐ Adult Signature Restricted Delivery \$  
 Postage \$  
 Total Postage and Fees \$  
 Sent To  
 Street or  
 City, State  
 PS Form

Postmark Here

Ohio Department of Taxation  
Excise & Energy Tax Division  
Public Utility Tax Section  
P.O. Box 530  
Columbus, OH 43216-0530

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
Ohio Department of Taxation  
Excise & Energy Tax Division  
Public Utility Tax Section  
P.O. Box 530  
Columbus, OH 43216-0530

2. Article Number (Transfer from service label)  
9589 0710 5270 1957 4129 43

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
**X** ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

3. Service Type  
☐ Adult Signature ☐ Priority Mail Express®  
☐ Adult Signature Restricted Delivery ☐ Registered Mail™  
☐ Certified Mail® ☐ Registered Mail Restricted Delivery  
☐ Certified Mail Restricted Delivery ☐ Signature Confirmation™  
☐ Collect on Delivery ☐ Signature Confirmation Restricted Delivery  
☐ Collect on Delivery Restricted Delivery  
☐ Insured Mail  
☐ Insured Mail Restricted Delivery (over \$500)

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt





November 21, 2024

CERTIFIED MAIL: 9589 0710 5270 1957 4129 36

Ohio Department of Taxation  
Excise & Energy Tax Division  
Public Utility Tax Section  
P.O. Box 530  
Columbus, OH 43216-0530

Re: Ohio Edison Company Petition for Reassessment – 2024 Tax Year

Ladies and Gentlemen:

Please find the enclosed Petition for Reassessment, filed on behalf of Ohio Edison Company (FEIN 34-0437786) with respect to its Public Utility Property Tax Preliminary Assessment for the 2024 tax year.

Please contact the undersigned at (330) 813-1959 or [mhowes@firstenergycorp.com](mailto:mhowes@firstenergycorp.com) should you require additional information regarding the enclosed Petition for Reassessment.

Very truly yours,

A handwritten signature in black ink, appearing to read "M - R H", followed by a long horizontal line.

Matthew R. Howes  
Director, Tax Planning

Enclosure

mrh

cc: Gregory J. Gawlik  
Erik P. Gegick

## **PETITION FOR REASSESSMENT**

**Ohio Edison Company  
FEIN 34-0437786  
2024 Tax Year**

Ohio Edison Company (“Petitioner”), through its undersigned authorized agent having knowledge of the facts, files this Petition for Reassessment in objection to the Public Utility Property Tax Preliminary Assessment, dated October 7, 2024, issued by the Ohio Tax Commissioner (the “Preliminary Assessment”). A copy of the Preliminary Assessment is attached to this Petition for Reassessment.

Petitioner objects to the Tax Commissioner’s disallowance of Petitioner’s exclusion of certain costs, accumulated in FERC sub-accounts 35620 and 36510, from its taxable tangible personal property, as those costs represent real property not subject to the Public Utility Property Tax. The subject costs are associated with the initial clearing of trees and shrubs from electric transmission and distribution corridors and the grading of land and, therefore, Petitioner asserts that they satisfy the statutory definition of real property under Ohio Revised Code § 5701.02 and do not satisfy the statutory definition of personal property under Ohio Revised Code § 5701.3, whether as a business fixture or otherwise. Therefore, these costs should not be treated as taxable tangible personal property for purposes of the Public Utility Property Tax under Ohio Revised Code § 5727.06. Petitioner further asserts that the Tax Commissioner’s characterization of the subject costs as tangible personal property subject to the Public Utility Property Tax violates the Equal Protection Clauses of the U.S. and Ohio Constitutions.

Petitioner seeks a reduction in taxable value of \$115,288,100, which is the value of the subject costs that the Tax Commissioner has classified as taxable tangible personal property in its Preliminary Assessment. Petitioner intends to invoke its right under Ohio Revised Code § 5727.47(B)(2)(a) not to pay the tax on the disputed taxable value.

Petitioner requests a hearing with the Tax Commissioner concerning this Petition for Reassessment. Petitioner further requests that any hearing in this matter be held concurrently with any hearings with respect to Petitions for Reassessment that are being filed concurrently with this Petition by Petitioner’s corporate affiliates American Transmission Systems, Inc. Cleveland Electric Illuminating Company, and Toledo Edison Company for the same tax year and issue.



Attachment GJG-2

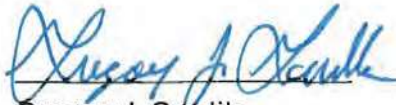
Ohio Edison Company

FEIN 34-0437786

Petition for Reassessment – 2024 Tax Year

Page 2 of 2

The undersigned has knowledge of the relevant facts addressed herein and is submitting this Petition for Reassessment as an authorized agent of Petitioner.



Gregory J. Gawlik

Assistant Controller, Tax

11-21-2024

Date



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ASHLAND 3**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	CLEARCREEK TWP-CRESTVIEW LSD	71,130
0050	GREEN TWP-LOUDONVILLE PERRYSVILLE EVSD	1,186,520
0060	GREEN TWP-LUCAS LSD	25,960
0070	GREEN TWP-PERRYSVILLE CORP-LOUDONVILLE PERRYSVILLE EVSD	260,940
0080	GREEN TWP-LOUDONVILLE CORP-LOUDONVILLE PERRYSVILLE EVSD	489,910
0090	HANOVER TWP-LOUDONVILLE CORP-LOUDONVILLE PERRYSVILLE EVSD	623,540
0100	HANOVER TWP-LOUDONVILLE PERRYSVILLE EVSD	104,860
0110	JACKSON TWP-BLACK RIVER LSD-FD #1	642,200
0120	JACKSON TWP-MAPLETON LSD-FD #1	805,860
0130	JACKSON TWP-NORTHWESTERN LSD-FD #1	27,800
0140	JACKSON TWP-POLK CORP-MAPLETON LSD-FD #1	127,080
0150	LAKE TWP-HILLSDALE LSD	29,890
0160	LAKE TWP-LOUDONVILLE PERRYSVILLE EVSD	306,760
0180	MIFFLIN TWP-ASHLAND CSD	40,460
0190	MIFFLIN TWP-HILLSDALE LSD	132,380
0200	MIFFLIN TWP-LUCAS LSD	33,790
0210	MIFFLIN TWP-MIFFLIN CORP-HILLSDALE LSD	47,560
0220	MILTON TWP-ASHLAND CSD	1,528,740
0230	MOHICAN TWP-HILLSDALE LSD-FD #2	1,578,930
0240	MOHICAN TWP-JEROMESVILLE CORP-HILLSDALE LSD-FD #2	446,610
0250	MONTGOMERY TWP-ASHLAND CSD	3,969,810
0260	MONTGOMERY TWP-HILLSDALE LSD	101,590
0270	MONTGOMERY TWP-MAPLETON LSD	89,840

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

**PRELIMINARY AND AMENDED ASSESSMENT APPEAL PROCEDURES**

If you object to this assessment, a Petition for Reassessment must be made in writing, signed by the authorized agent of the utility having knowledge of the facts, and filed with the Tax Commissioner, in person or by certified mail, within sixty days from the date the Public Utility Tax Section mailed the assessment, which is the date on the assessment certificate. No special form is required when objecting to this assessment. If you file the petition by certified mail, the date of the United States postmark on the sender's receipt is treated as the filing date. A copy of all pages of the assessment must be attached to the petition. The petition must indicate your objections, along with the reduction in value being requested, but you can raise additional objections if those additional objections are received in writing prior to the Tax Commissioner issuing a final determination. R.C. 5727.47 allows petitioners not to pay the tax on the disputed taxable value in certain situations when a Petition for Reassessment is filed. You should review this section for petition and payment instructions.

Petitions for Reassessment should be mailed to the Public Utility Tax Section at the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
P.O. BOX 530  
COLUMBUS, OH 43216-0530**

Petitions for Reassessment may be delivered in person to the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
4485 NORTHLAND RIDGE BLVD  
COLUMBUS, OH 43229**

**Hearing Request**

The petitioner may request a hearing with the Tax Commissioner on the petition. If you do request a hearing, the Tax Commissioner shall assign a time and place for the hearing and will notify the petitioner of such time and place. The hearing will be held at the Tax Commissioner's office in Columbus. If you do not request a hearing, the Tax Commissioner will review the petition and assessment and issue a Final Determination.

If you have any questions, please contact the Public Utility Tax Section at 855-466-3921 or by email at [publicutility@tax.ohio.gov](mailto:publicutility@tax.ohio.gov). The Section's fax number is 203-650-6722.

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ASHLAND 3**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0280	ORANGE TWP-ASHLAND CSD	77,830
0290	ORANGE TWP-BLACK RIVER LSD	7,170
0300	ORANGE TWP-CRESTVIEW LSD	18,400
0310	ORANGE TWP-MAPLETON LSD	1,229,530
0320	PERRY TWP-ASHLAND CSD-FD #1	547,850
0325	PERRY TWP-ASHLAND CSD-FD #2	135,550
0330	PERRY TWP-HILLSDALE LSD-FD #2	237,720
0340	PERRY TWP-MAPLETON LSD-FD #1	62,980
0350	PERRY TWP NORTHWESTERN LSD-FD #1	60,360
0355	PERRY TWP-NORTHWESTERN LSD-FD #2	35,040
0380	SULLIVAN TWP-BLACK RIVER LSD	27,240
0390	TROY TWP-MAPLETON LSD	152,390
0400	VERMILLION TWP-HILLSDALE LSD	685,050
0410	VERMILLION TWP-LUCAS LSD	2,760
0420	VERMILLION TWP-HAYESVILLE CORP-HILLSDALE LSD	176,080
0430	ASHLAND CORP-ASHLAND CSD	8,371,210
<b>ASHLAND COUNTY TOTAL:</b>		<b>24,499,320</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.





Department of  
Taxation

**STATE OF OHIO  
DEPARTMENT OF TAXATION**

TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ASHTABULA 4**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ANDOVER TWP-PYMATUNING VALLEY LSD	3,963,550
0020	ANDOVER TWP-ANDOVER VIL-PYMATUNING VALLEY LSD	1,966,460
0090	CHERRY VALLEY TWP-PYMATUNING VALLEY LSD	1,186,180
0100	COLEBROOK TWP-GRAND VALLEY LSD	240,410
0120	DENMARK TWP-JEFFERSON AREA LSD	13,200
0140	DORSET TWP-JEFFERSON AREA LSD	1,030,110
0240	LENOX TWP-JEFFERSON AREA LSD	129,300
0290	NEW LYME TWP-PYMATUNING VALLEY LSD	135,430
0300	NEW LYME TWP-JEFFERSON AREA LSD	9,900
0320	ORWELL TWP-GRAND VALLEY LSD	119,190
0370	RICHMOND TWP-PYMATUNING VALLEY LSD	733,710
0470	WAYNE TWP-PYMATUNING VALLEY LSD	723,800
0480	WILLIAMSFIELD TWP-PYMATUNING VALLEY LSD	1,264,620
<b>ASHTABULA COUNTY TOTAL:</b>		<b>11,515,880</b>

**NOTICE TO TAXPAYER:** This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

EG ELECTRIC 14/2024 10:07:56 AM EG 005 1408125110

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS





Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: BELMONT 7**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0140	MEAD TWP-BELLAIRE LSD	262,610
0150	MEAD TWP-SHADYSIDE LSD	993,390
0260	PULTNEY TWP-BELLAIRE LSD	10,570
0300	RICHLAND TWP-BELLAIRE LSD	119,530
0320	RICHLAND TWP-ST CLAIRSVILLE RICHLAND CSD	1,105,410
0490	WHEELING TWP-HARRISON HILLS CSD	63,430
0500	WHEELING TWP-ST CLAIRSVILLE RICHLAND CSD	392,450
0510	WHEELING TWP-UNION LSD	345,750
BELMONT COUNTY TOTAL:		3,293,140

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: CARROLL 10**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUGUSTA TWP-CARROLLTON EVSD	819,320
0020	AUGUSTA TWP-MINERVA LSD	267,130
0030	BROWN TWP-BROWN LSD	329,450
0040	BROWN TWP-MINERVA LSD	140,730
0090	CENTER TWP-CARROLLTON EVSD	15,820
0110	EAST TWP-CARROLLTON EVSD	303,200
0120	FOX TWP-CARROLLTON EVSD	427,660
0150	LEE TWP-CARROLLTON EVSD	360,880
0250	PERRY TWP-CARROLLTON EVSD	248,150
0260	PERRY TWP-HARRISON HILLS CSD	9,890
0310	WASHINGTON TWP-CARROLLTON EVSD	226,150
<b>CARROLL COUNTY TOTAL:</b>		<b>3,148,380</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.

EG ELECTRIC 14/2024 10 07 56 AM EG 00% 1460175110

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS



**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**

**TAXPAYER COPY**

# PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

AKRON, OH 44308-1890

COUNTY: CHAMPAIGN 11

**DATE:**      **October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0040	GOSHEN TWP-MECHANICSBURG EVSD	651,720
0080	JACKSON TWP-GRAHAM LSD	53,090
0140	MAD RIVER TWP-GRAHAM LSD-ST PARIS LIBRARY	237,760
0150	MAD RIVER TWP-NORTHWESTERN LSD	19,970
0230	UNION TWP-NORTHEASTERN LSD	50,830
0280	URBANA TWP-URBANA CSD	172,830
0290	URBANA TWP-NORTHWESTERN LSD	30,330
CHAMPAIGN COUNTY TOTAL:		1,216,530

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EG ELECTRIC 147/024 10 07 56 AM EG 001. 1466175110

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS



Department of  
Taxation

**STATE OF OHIO  
DEPARTMENT OF TAXATION**

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: CLARK 12**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BETHEL TWP-TECUMSEH LSD	3,817,830
0020	BETHEL TWP-CLARK SHAWNEE LSD	82,610
0040	BETHEL TWP-DONNELSVILLE CORP-TECUMSEH LSD	266,960
0050	GERMAN TWP-NORTHWESTERN LSD	4,827,830
0070	GERMAN TWP-TREMONT CORP-NORTHWESTERN LSD	129,120
0080	GREEN TWP-SOUTHEASTERN LSD	1,043,160
0090	GREEN TWP-GREENON LSD	106,340
0100	GREEN TWP-FD #2-GREENON LSD	564,040
0110	GREEN TWP-CEDAR CLIFF LSD	376,070
0130	HARMONY TWP-NORTHEASTERN LSD	2,636,900
0140	HARMONY TWP-SOUTHEASTERN LSD	104,240
0150	HARMONY TWP-SOUTH VIENNA CORP-NORTHEASTERN LSD	30,840
0160	MADISON TWP-SOUTHEASTERN LSD	501,810
0180	MAD RIVER TWP-GREENON LSD	9,999,980
0190	MAD RIVER TWP-FAIRBORN CSD	15,240
0200	MAD RIVER TWP-YELLOW SPRINGS EVSD	24,670
0210	MAD RIVER TWP-ENON CORP-GREENON LSD	772,370
0220	MOOREFIELD TWP-NORTHEASTERN LSD	5,713,950
0230	MOOREFIELD TWP-NORTHWESTERN LSD	48,990
0240	MOOREFIELD TWP-SPRINGFIELD CSD	1,056,210
0250	PIKE TWP-NORTHWESTERN LSD	2,050,880
0260	PIKE TWP-TECUMSEH LSD	255,860
0270	PIKE TWP-NORTH HAMPTON CORP-NORTHWESTERN LSD	223,980
0280	PLEASANT TWP-NORTHEASTERN LSD	1,819,510
0290	PLEASANT TWP-CATAWBA CORP	150,640

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Department of  
TaxationSTATE OF OHIO  
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## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: CLARK 12

DATE: October 07 , 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0300	SPRINGFIELD TWP-CLARK SHAWNEE LSD	11,951,340
0310	SPRINGFIELD TWP-SPRINGFIELD CSD	873,600
0320	SPRINGFIELD CORP-NORTHEASTERN LSD	871,270
0330	SPRINGFIELD CORP-CLARK SHAWNEE LSD	1,121,800
0340	SPRINGFIELD CORP-SPRINGFIELD CSD	30,742,260
CLARK COUNTY TOTAL:		82,280,300

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**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: COLUMBIANA 15**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BUTLER TWP-UNITED LSD	2,300,260
0020	BUTLER TWP-WEST BRANCH LSD	1,331,840
0030	CENTER TWP-UNITED LSD	829,240
0040	CENTER TWP-SOUTHERN LSD	602,630
0050	CENTER TWP-LISBON EVSD	3,784,000
0060	CENTER TWP-LISBON VIL	2,766,150
0070	ELKRUN TWP-BEAVAR LSD	2,599,060
0080	ELKRUN TWP-LISBON EVSD	1,631,120
0090	FAIRFIELD TWP-CRESTVIEW LSD	3,158,810
0100	FAIRFIELD TWP-COLUMBIANA EVSD	2,490,850
0110	FAIRFIELD TWP-COLUMBIANA VIL	549,720
0120	FAIRFIELD TWP-LEETONIA VIL	207,350
0130	FRANKLIN TWP-SOUTHERN LSD	355,140
0150	FRANKLIN TWP-SUMMITVILLE VIL	8,870
0160	HANOVER TWP-UNITED LSD	2,780,580
0170	HANOVER TWP-HANOVERTON VIL	229,230
0180	KNOX TWP-WEST BRANCH LSD-HOMEWORTH FD	1,674,970
0190	KNOX TWP-WEST BRANCH LSD-NORTH GEORGETOWN FD	1,690,460
0200	KNOX TWP-ALLIANCE CSD-HOMEWORTH FD	146,880
0230	MADISON TWP-BEAVAR LSD	1,582,480
0240	MADISON TWP-SOUTHERN LSD	124,560
0250	MADISON TWP-WELLSVILLE LSD	47,540
0260	MIDDLETON TWP-BEAVAR LSD	3,153,260
0270	MIDDLETON TWP-EAST PALESTINE CSD	1,884,930
0280	MIDDLETON TWP-ROGERS VIL	186,460

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**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: COLUMBIANA 15**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0290	PERRY TWP-SALEM CSD	5,533,660
0300	PERRY TWP-SALEM CITY	6,687,190
0310	SALEM TWP-UNITED LSD	1,778,850
0320	SALEM TWP-SALEM CSD	602,750
0330	SALEM TWP-WASHINGTONVILLE VIL	157,190
0340	SALEM TWP-LEETONIA EVSD	2,248,010
0350	SALEM TWP-LEETONIA VIL	1,071,810
0360	ST CLAIR TWP-BEAVER LSD	1,534,440
0380	UNITY TWP-CRESTVIEW LSD	1,861,120
0390	UNITY TWP-NEW WATERFORD VIL	492,540
0400	UNITY TWP-EAST PALESTINE CSD	2,663,370
0410	UNITY TWP-EAST PALESTINE CITY	4,254,440
0420	WASHINGTON TWP-SOUTHERN LSD	206,500
0440	WAYNE TWP-SOUTHERN LSD	733,020
0450	WEST TWP-UNITED LSD	399,280
0460	WEST TWP-MINERVA LSD	3,804,500
0470	YELLOW CREEK TWP-SOUTHERN LSD	903,380
0480	YELLOW CREEK TWP-WELLSVILLE LSD	33,210
COLUMBIANA COUNTY TOTAL:		71,081,700

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: CRAWFORD 17**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0070	BUCYRUS TWP-WYNFORD LSD	168,870
0160	DALLAS TWP-COLONEL CRAWFORD LSD	8,310
0170	DALLAS TWP-RIDGEDALE LSD	53,470
0180	DALLAS TWP-WYNFORD LSD	181,570
0185	GALION CITY-GALION CSD	840
0220	JACKSON TWP-CRESTLINE EVSD	378,000
0230	CRESTLINE CITY-CRESTLINE EVSD	1,727,080
0240	JEFFERSON TWP-COLONEL CRAWFORD LSD	43,300
0300	POLK TWP-GALION CSD	455,170
0370	VERNON TWP-BUCKEYE CENTRAL LSD	7,790
0380	VERNON TWP-COLONEL CRAWFORD LSD	8,310
0390	VERNON TWP-CRESTLINE EVSD	37,130
0410	WHETSTONE TWP-COLONEL CRAWFORD LSD	157,320
0420	WHETSTONE TWP-BUCYRUS CITY-BUCYRUS CSD	10,320
<b>CRAWFORD COUNTY TOTAL:</b>		<b>3,235,480</b>

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**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: CUYAHOGA 18**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0110	BROADVIEW HTS CITY-BRECKSVILLE CSD	611,390
0120	BROADVIEW HTS CITY-NORTH ROYALTON CSD	1,058,670
0280	GLENWILLOW-SOLON CSD	11,050
0440	NORTH ROYALTON CSD	345,960
0460	OAKWOOD-BEDFORD CSD	13,890
0470	OLMSTED TWP-OLMSTED FALLS CSD	481,290
0480	OLMSTED FALLS CSD	491,190
0610	SOLON CSD	210,950
0650	STRONGSVILLE CSD	696,310
0680	WALTON HILLS VIL-BEDFORD CSD	942,020
CUYAHOGA COUNTY TOTAL:		4,862,720

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**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: DELAWARE 21**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0005	ASHLEY CORP-BUCKEYE VALLEY LSD	178,090
0010	BERKSHIRE TWP-BIG WALNUT LSD	41,620
0040	BERKSHIRE TWP-OLENTANGY LSD	7,490
0050	BERLIN TWP-OLENTANGY LSD	130,080
0060	BROWN TWP-BUCKEYE VALLEY LSD	178,790
0070	CONCORD TWP-BUCKEYE VALLEY LSD	2,348,270
0080	CONCORD TWP-OLENTANGY LSD	43,220
0090	CONCORD TWP-DUBLIN CSD	1,043,890
0095	WASHINGTON TWP-DUBLIN CITY	70,970
0100	DELAWARE TWP-BUCKEYE VALLEY LSD	34,720
0110	DELAWARE TWP-DELAWARE CSD	506,390
0120	DELAWARE TWP-OLENTANGY LSD	411,350
0130	DELAWARE CORP-DELAWARE CSD	28,950
0140	GENOA TWP-BIG WALNUT LSD	6,190
0190	HARLEM TWP-JOHNSTOWN MONROE LSD	810
0210	KINGSTON TWP-BUCKEYE VALLEY LSD	37,400
0220	LIBERTY TWP-BUCKEYE VALLEY LSD	14,530
0240	LIBERTY TWP-OLENTANGY LSD	2,182,810
0280	OXFORD TWP-BUCKEYE VALLEY LSD	158,380
0320	RADNOR TWP-BUCKEYE VALLEY LSD	1,755,240
0330	SCIOTO TWP-BUCKEYE VALLEY LSD	809,950
0350	SCIOTO TWP-OSTRANDER CORP	4,430
0355	SCIOTO TWP-NORTH UNION LSD	82,650
0360	SHAWNEE HILLS CORP-DUBLIN CSD	379,060
0380	THOMPSON TWP-ELGIN LSD	88,140

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**OHIO EDISON COMPANY**

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**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: DELAWARE 21**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0390	THOMPSON TWP-NORTH UNION LSD	52,190
0400	TRENTON TWP-BIG WALNUT LSD	52,120
0420	TROY TWP-BUCKEYE VALLEY LSD	71,410
<b>DELAWARE COUNTY TOTAL:</b>		<b>10,719,140</b>

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**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ERIE 22**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BERLIN TWP-EDISON LSD	3,964,650
0020	BERLIN TWP-B HTS V-EDISON LSD	1,606,410
0030	BERLIN TWP-HURON CSD	234,980
0040	FLORENCE TWP-FIRELANDS LSD	2,844,330
0050	FLORENCE TWP-EDISON LSD	116,240
0060	FLORENCE TWP-VERMILION LSD	98,550
0070	FLORENCE TWP-WESTERN RESERVE LSD	13,400
0080	GROTON TWP-BELLEVUE CSD	963,710
0090	GROTON TWP-MARGARETTA LSD	695,310
0100	GROTON TWP-MONROEVILLE LSD	3,960
0110	GROTON TWP-PERKINS LSD	586,360
0120	HURON TWP-HURON CSD	3,252,790
0130	HURON TWP-HURON CITY-HURON CSD	3,737,370
0140	HURON TWP-EDISON LSD	131,108
0150	HURON TWP-PERKINS LSD	355,600
0160	MARGARETTA TWP-MARGARETTA LSD	6,261,500
0170	MARGARETTA TWP-BAY VIEW VIL-MARGARETTA LSD	391,140
0180	MARGARETTA TWP-CASTALIA VIL-MARGARETTA LSD	1,142,520
0190	MARGARETTA TWP-PERKINS LSD	36,620
0200	MILAN TWP-EDISON LSD	2,541,870
0210	MILAN TWP-MILAN VIL-EDISON LSD	332,310
0220	MILAN TWP-HURON CSD	135,140
0230	MILAN TWP-PERKINS LSD	193,000
0240	OXFORD TWP-EDISON LSD	504,170
0250	OXFORD TWP-MONROEVILLE LSD	242,010

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**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: ERIE 22**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0260	OXFORD TWP-PERKINS LSD	987,670
0270	PERKINS TWP-PERKINS LSD	10,166,580
0280	VERMILION TWP-VERMILION LSD	3,976,260
0290	VERMILION TWP-VERMILION CITY-VERMILION LSD	1,384,300
0300	VERMILION TWP-EDISON LSD	33,330
0320	SANDUSKY CITY-SANDUSKY CSD	18,366,770
<b>ERIE COUNTY TOTAL:</b>		<b>65,299,950</b>

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Department of  
TaxationSTATE OF OHIO  
DEPARTMENT OF TAXATION

TAXPAYER COPY

## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: FAYETTE 24

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0100	MADISON TWP-MIAMI TRACE LSD	256,530
FAYETTE COUNTY TOTAL:		256,530

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Department of  
Taxation

**STATE OF OHIO**  
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**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**CLASS: ELECTRIC COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**YEAR: 2024**

**76 SOUTH MAIN STREET**

**COUNTY: FRANKLIN 25**

**AKRON, OH 44308-1890**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0290	BROWN TWP-HILLIARD CSD	70,820
0400	JACKSON TWP-SOUTHWESTERN CSD	12,990
0650	PLEASANT TWP-SOUTHWESTERN CSD	174,190
0660	PLEASANT TWP-MADISON PLAINS LSD	124,900
0820	WASHINGTON TWP-DUBLIN CSD	42,270
0850	WASHINGTON TWP-DUBLIN CITY-DUBLIN CSD	447,190
<b>FRANKLIN COUNTY TOTAL:</b>		<b>872,360</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: GEAUGA 28**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUBURN TWP-KENSTON LSD	286,360
0020	BAINBRIDGE TWP-KENSTON LSD	265,340
0140	MIDDLEFIELD TWP-CARDINAL LSD	330
0210	PARKMAN TWP-CARDINAL LSD	2,188,240
0240	TROY TWP-BERKSHIRE LSD	474,290
<b>GEAUGA COUNTY TOTAL:</b>		<b>3,214,560</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: GREENE 29**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BATH TWP-FAIRBORN CSD	1,450,070
0020	BATH TWP-FAIRBORN CITY	739,200
0030	BEAVERCREEK TWP-BEAVERCREEK LSD	159,540
0033	BEAVERCREEK TWP-BEAVERCREEK CITY-BEAVERCREEK LSD	50,970
0080	CEDARVILLE TWP-CEDAR CLIFF LSD	266,820
0100	CEDARVILLE TWP-SOUTHEASTERN LSD	1,640
0160	MIAMI TWP-YELLOW SPRINGS EVSD	2,980
0170	MIAMI TWP-CEDAR CLIFF LSD	343,100
0360	XENIA TWP-XENIA CSD	262,180
GREENE COUNTY TOTAL:		3,276,500

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: HARRISON 34**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ARCHER TWP-HARRISON HILLS CSD	438,890
0020	ATHENS TWP-HARRISON HILLS CSD	1,119,680
0040	CADIZ TWP-HARRISON HILLS CSD	1,089,930
0060	FRANKLIN TWP-CONOTTON VALLEY UNION LSD-TAPPAN FIRE DISTRICT	15,080
0070	FRANKLIN TWP-HARRISON HILLS CSD-DEERSVILLE FIRE DISTRICT	62,060
0160	MONROE TWP-CONOTTON VALLEY UNION LSD	389,800
0230	NOTTINGHAM TWP-HARRISON HILLS CSD	295,540
0240	RUMLEY TWP-HARRISON HILLS CSD	230,120
0300	STOCK TWP-HARRISON HILLS CSD	257,810
0310	WASHINGTON TWP-HARRISON HILLS CSD	19,110
<b>HARRISON COUNTY TOTAL:</b>		<b>3,918,020</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: HOLMES 38**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0150	PAINT TWP-EAST HOLMES LSD	28,880
0240	SALT CREEK TWP-EAST HOLMES LSD	106,790
0245	SALT CREEK TWP-EAST HOLMES LSD-EAST HOLMES FD	39,950
0260	WALNUT CREEK TWP-EAST HOLMES LSD	73,250
0270	WASHINGTON TWP-LOUDONVILLE PERRYVILLE EVSD	233,880
0275	WASHINGTON TWP-WEST HOLMES LSD	27,420
0280	WASHINGTON TWP-LOUDONVILLE VIL-LOUDONVILLE PERRYVILLE EVSD	41,180
<b>HOLMES COUNTY TOTAL:</b>		<b>551,350</b>

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**OHIO EDISON COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN: 34-0437786**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: HURON 39**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BELLEVUE CORP-BELLEVUE CSD	2,089,550
0020	BRONSON TWP-MONROEVILLE LSD	110,230
0030	BRONSON TWP-NORWALK CSD	801,870
0040	BRONSON TWP-SOUTH CENTRAL LSD	10,040
0050	BRONSON TWP-WESTERN RESERVE LSD	265,710
0060	CLARKSFIELD TWP-NEW LONDON LSD	540,850
0070	CLARKSFIELD TWP-WELLINGTON EVSD	106,810
0080	CLARKSFIELD TWP-WESTERN RESERVE LSD	236,910
0100	FAIRFIELD TWP-NORTH FAIRFIELD VIL-SOUTH CENTRAL LSD	180,470
0110	FAIRFIELD TWP-SOUTH CENTRAL LSD	977,540
0120	FITCHVILLE TWP-NEW LONDON LSD	91,180
0130	GREENFIELD TWP-SOUTH CENTRAL LSD	56,370
0140	GREENFIELD TWP-WILLARD CSD	302,360
0180	HARTLAND TWP-NEW LONDON LSD	13,560
0190	HARTLAND TWP-WESTERN RESERVE LSD	512,350
0200	LYME TWP-BELLEVUE CSD	1,576,490
0210	LYME TWP-MONROEVILLE LSD	50,810
0240	NEW HAVEN TWP-WILLARD CSD	630
0250	NEW LONDON TWP-NEW LONDON LSD	114,200
0270	NORWALK TWP-EDISON LSD	259,040
0280	NORWALK TWP-MILAN VIL-EDISON LSD	834,810
0290	NORWALK TWP-MONROEVILLE LSD	94,480
0300	NORWALK TWP-NORWALK CSD	1,157,950
0310	NORWALK TWP-WESTERN RESERVE LSD	522,970
0320	NORWALK MUNICIPAL TWP-CO EX-NORWALK CSD	9,352,180

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**OHIO EDISON COMPANY**

**FEIN:** 34-0437786

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS:** ELECTRIC COMPANY

**76 SOUTH MAIN STREET**

**YEAR:** 2024

**AKRON, OH 44308-1890**

**COUNTY:** HURON 39

**DATE:** October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0340	NORWICH TWP-SENECA EAST LSD	116,700
0350	NORWICH TWP-WILLARD CSD	40,010
0360	PERU TWP-MONROEVILLE LSD	359,190
0400	RIDGEFIELD TWP-MONROEVILLE LSD	656,800
0410	RIDGEFIELD TWP-MONROEVILLE VIL-MONROEVILLE LSD	8,550
0420	RIDGEFIELD TWP-NORWALK CSD	58,210
0440	SHERMAN TWP-BELLEVUE CSD	115,980
0450	SHERMAN TWP-MONROEVILLE LSD	73,800
0460	SHERMAN TWP-SENECA EAST LSD	351,620
0470	TOWNSEND TWP-WESTERN RESERVE LSD	1,322,340
0480	WAKEMAN TWP-WAKEMAN VIL-WESTERN RESERVE LSD- FD #1	415,550
0490	WAKEMAN TWP-WESTERN RESERVE LSD-FD #1	1,473,110
<b>HURON COUNTY TOTAL:</b>		<b>25,251,220</b>

/

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EG ELECTRIC 10/07/2024 10:07:56 AM EG 005% 1468175110

Patricia Harris  
Tax Commissioner

Sup. Initial  
JS





Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
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**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

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**OHIO EDISON COMPANY**

**FEIN:** 34-0437786

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS:** ELECTRIC COMPANY

**76 SOUTH MAIN STREET**

**YEAR:** 2024

**AKRON, OH 44308-1890**

**COUNTY:** JEFFERSON 41

**DATE:** October 07 , 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BRUSH CREEK TWP-EDISON LSD	362,770
0090	ISLAND CREEK TWP-EDISON LSD	60
0150	KNOX TWP-EDISON LSD	1,630,940
0160	KNOX TWP-TORONTO CSD	29,290
0170	KNOX TWP-EMPIRE CORP-EDISON LSD	2,850
0230	ROSS TWP-EDISON LSD	293,610
0270	SALINE TWP-EDISON LSD	2,531,720
0290	SALINE TWP-STRATTON CORP-EDISON LSD	1,072,150
0340	SPRINGFIELD TWP-EDISON LSD	184,690
<b>JEFFERSON COUNTY TOTAL:</b>		<b>6,108,080</b>

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**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: KNOX 42**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BERLIN TWP-FREDERICKTOWN LSD	154,290
0030	BROWN TWP-DANVILLE LSD	9,810
0050	BROWN TWP-MT VERNON CSD	16,540
0250	MIDDLEBURY TWP-FREDERICKTOWN LSD	183,790
0330	MONROE TWP-MT VERNON CSD	8,050
0400	PIKE TWP-CLEAR FORK VALLEY LSD	169,980
0410	PIKE TWP-FREDERICKTOWN LSD	17,440
0420	PIKE TWP-MT VERNON CSD	140,180
KNOX COUNTY TOTAL:		700,080

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: LORAIN 47

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AMHERST TWP-FIRELANDS LSD	818,720
0020	AMHERST TWP-ELYRIA CSD	571,920
0030	AMHERST TWP-OBERLIN CSD	332,100
0040	AMHERST TWP-AMHERST EVSD	2,835,490
0060	AMHERST CITY-FIRELANDS LSD	470,510
0070	AMHERST CITY-AMHERST EVSD	960,760
0080	AMHERST TWP-SOUTH AMHERST VIL-FIRELANDS LSD	567,200
0100	AVON CITY-AVON LSD	954,590
0110	AVON LAKE CITY-AVON LAKE CSD	20,310
0120	BRIGHTON TWP-WELLINGTON EVSD	518,340
0130	BROWNHILM TWP-FIRELANDS LSD	2,728,780
0140	BROWNHILM TWP-VERMILION LSD	381,130
0150	BROWNHILM TWP-VERMILION CITY-FIRELANDS LSD	635,620
0160	BROWNHILM TWP-VERMILION CITY-VERMILION LSD	1,576,230
0170	LORAIN CITY-FIRELANDS LSD	1,523,730
0190	CAMDEN TWP-FIRELANDS LSD	481,170
0200	CAMDEN TWP-KIPTON VIL-FIRELANDS LSD	121,060
0210	CARLISLE TWP-KEYSTONE LSD	1,849,520
0220	CARLISLE TWP-MIDVIEW LSD	262,490
0230	CARLISLE TWP-ELYRIA CSD	232,020
0240	CARLISLE TWP-OBERLIN CSD	23,500
0250	COLUMBIA TWP-COLUMBIA LSD	4,101,400
0260	COLUMBIA TWP-OLMSTED FALLS CSD	161,810
0270	COLUMBIA TWP-STRONGSVILLE CSD	1,410
0280	EATON TWP-MIDVIEW LSD	2,899,480

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**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: LORAIN 47**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0290	EATON TWP-COLUMBIA LSD	172,930
0310	ELYRIA TWP-ELYRIA CSD	5,599,070
0320	ELYRIA TWP-KEYSTONE LSD	297,380
0330	ELYRIA CITY-ELYRIA CSD	24,377,230
0340	ELYRIA CITY-MIDVIEW LSD	5,549,670
0350	GRAFTON TWP-MIDVIEW LSD	1,833,350
0360	GRAFTON VIL-MIDVIEW LSD	424,070
0370	HENRIETTA TWP-FIRELANDS LSD	1,649,320
0390	HUNTINGTON TWP-BLACK RIVER LSD	44,330
0400	LAGRANGE TWP-KEYSTONE LSD	774,820
0410	LAGRANGE TWP-LAGRANGE VIL-KEYSTONE LSD	1,473,270
0420	LORAIN CITY-LORAIN CSD	11,800,290
0430	LORAIN CITY-AMHERST EVSD	8,967,770
0440	LORAIN CITY-VERMILION LSD	1,724,870
0450	LORAIN CITY-CLEARVIEW LSD	1,140,550
0460	PENFIELD TWP-KEYSTONE LSD	13,600
0470	PITTSFIELD TWP-KEYSTONE LSD	20,620
0480	PITTSFIELD TWP-OBERLIN CSD	102,290
0490	PITTSFIELD TWP-WELLINGTON EVSD	181,360
0500	NORTH RIDGEVILLE CITY-NORTH RIDGEVILLE CSD	10,102,380
0510	ROCHESTER TWP-NEW LONDON LSD	2,304,750
0520	ROCHESTER TWP-MAPLETON LSD	10,740
0530	ROCHESTER TWP-WELLINGTON EVSD	159,340
0540	ROCHESTER TWP-ROCHESTER VIL-NEW LONDON LSD	2,880
0550	ROCHESTER TWP-ROCHESTER VIL-WELLINGTON EVSD	1,730

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: LORAIN 47**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0560	NEW RUSSIA TWP-KEYSTONE LSD	37,810
0570	NEW RUSSIA TWP-FIRELANDS LSD	54,450
0580	NEW RUSSIA TWP-OBERLIN CSD	1,184,550
0590	NEW RUSSIA TWP-SOUTH AMHERST VIL-FIRELANDS LSD	298,520
0600	OBERLIN CITY-OBERLIN CSD	20,900
0610	SHEFFIELD TWP-CLEARVIEW LSD	2,646,190
0640	SHEFFIELD LAKE CITY-SHEFFIELD LAKE CSD	1,828,250
0650	SHEFFIELD VIL-SHEFFIELD LAKE CSD	4,304,670
0660	WELLINGTON TWP-WELLINGTON EVSD	461,390
0670	WELLINGTON TWP-WELLINGTON VIL-WELLINGTON EVSD	73,740
0680	LORAIN CITY-ELYRIA CSD	141,020
<b>LORAIN COUNTY TOTAL:</b>		<b>114,808,590</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MADISON 49**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	CANAAN TWP-JONATHAN ALDER LSD	1,009,170
0020	DARBY TWP-JONATHAN ALDER LSD	622,070
0030	DARBY TWP-FAIRBANKS LSD	37,880
0040	DARBY TWP-PLAIN CITY CORP-JONATHAN ALDER LSD	1,302,330
0050	DEERCREEK TWP-LONDON CSD	1,537,230
0060	DEERCREEK TWP-JONATHAN ALDER LSD	119,790
0070	FAIRFIELD TWP-MADISON PLAINS LSD	947,780
0080	JEFFERSON TWP-JEFFERSON LSD	1,884,940
0090	JEFFERSON TWP-JONATHAN ALDER LSD	48,950
0110	MONROE TWP-JONATHAN ALDER LSD	697,600
0130	OAK RUN TWP-MADISON PLAINS LSD	475,480
0140	PAINT TWP-MADISON PLAINS LSD	989,580
0150	PIKE TWP-FAIRBANKS LSD	470,860
0170	PLEASANT TWP-MADISON PLAINS LSD	401,350
0180	PLEASANT TWP-MT STERLING CORP-MADISON PLAINS LSD	8,300
0210	RANGE TWP-MADISON PLAINS LSD	188,940
0240	SOMERFORD TWP-LONDON CSD	1,429,660
0250	SOMERFORD TWP-JONATHAN ALDER LSD	93,820
0260	SOMERFORD TWP-MECHANICSBURG EVSD	3,480
0270	STOKES TWP-MADISON PLAINS LSD	6,560
0290	UNION TWP-MADISON PLAINS LSD	1,551,470
0300	UNION TWP-LONDON CSD	1,512,180
0310	UNION TWP-LONDON CORP-LONDON CSD	3,246,270
<b>MADISON COUNTY TOTAL:</b>		<b>18,585,690</b>

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**OHIO EDISON COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN:** 34-0437786  
**CLASS:** ELECTRIC COMPANY  
**YEAR:** 2024  
**COUNTY:** MAHONING 50  
**DATE:** October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AUSTINTOWN TWP-AUSTINTOWN LSD	17,156,910
0020	AUSTINTOWN TWP-WEATHERSFIELD LSD	521,660
0030	BEAVER TWP-BOARDMAN LSD	670,850
0040	BEAVER TWP-CANFIELD LSD	433,480
0050	BEAVER TWP-COLUMBIANA EVSD	875,260
0060	BEAVER TWP-SOUTH RANGE LSD	5,465,980
0070	BERLIN TWP-WESTERN RESERVE LSD	2,133,000
0080	BOARDMAN TWP-BOARDMAN LSD	22,451,610
0090	BOARDMAN TWP-CANFIELD LSD	294,290
0100	BOARDMAN TWP-POLAND LSD	867,940
0110	BOARDMAN TWP-YOUNGSTOWN CSD	962,680
0120	CAMPBELL CITY-CAMPBELL CSD	3,539,450
0130	CANFIELD TWP-CANFIELD LSD	5,979,000
0140	CANFIELD TWP-BOARDMAN LSD	548,690
0150	CANFIELD CITY LSD	3,892,920
0160	COITSVILLE TWP-CAMPBELL CSD	45,150
0170	COITSVILLE TWP-HUBBARD EVSD	59,730
0180	COITSVILLE TWP-LOWELLVILLE LSD	144,260
0190	COITSVILLE TWP-STRUTHERS CSD	580,150
0200	COITSVILLE TWP-YOUNGSTOWN CSD	1,446,980
0210	ELLSWORTH TWP-CANFIELD LSD	124,410
0220	ELLSWORTH TWP-JACKSON MILTON LSD	198,320
0230	ELLSWORTH TWP-WESTERN RESERVE LSD	2,452,520
0240	GOSHEN TWP-WEST BRANCH LSD	3,247,110
0250	GREEN TWP-SOUTH RANGE LSD	3,941,940

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MAHONING 50**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0260	GREEN TWP-LEETONIA EVSD	158,320
0270	GREEN TWP-WASHINGTONVILLE VIL-LEETONIA EVSD	189,540
0280	GREEN TWP-CANFIELD LSD	227,930
0290	GREEN TWP-WESTERN RESERVE LSD	21,980
0300	JACKSON TWP-JACKSON MILTON LSD	5,788,740
0310	MILTON TWP-JACKSON MILTON LSD	2,843,130
0320	CRAIG BEACH VILLAGE-JACKSON MILTON LSD	471,030
0330	NEW MIDDLETOWN VIL-SPRINGFIELD LSD	482,040
0340	POLAND TWP-POLAND LSD	4,938,080
0350	POLAND TWP-POLAND VIL-POLAND LSD	967,250
0360	LOWELLVILLE VIL-LOWELLVILLE LSD	4,417,980
0370	POLAND TWP-LOWELLVILLE LSD	681,820
0380	POLAND TWP-STRUTHERS CSD	354,250
0383	SEBRING VILLAGE-SEBRING LSD	1,291,280
0385	SEBRING VILLAGE-WEST BRANCH LSD	2,520
0390	SMITH TWP-ALLIANCE CSD	1,451,870
0400	SMITH TWP-BELOIT VIL-WEST BRANCH LSD	352,570
0420	SMITH TWP-SEBRING LSD	938,000
0430	SMITH TWP-WEST BRANCH LSD	4,118,940
0440	SPRINGFIELD TWP-SPRINGFIELD LSD	4,777,550
0450	SPRINGFIELD TWP-COLUMBIANA EVSD	190,620
0460	STRUTHERS CITY-STRUTHERS CSD	3,679,610
0470	YOUNGSTOWN CITY-YOUNGSTOWN CSD	66,037,610
<b>MAHONING COUNTY TOTAL:</b>		<b>182,416,950</b>

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: MARION 51

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BIG ISLAND TWP-ELGIN LSD	27,120
0030	BOWLING GREEN TWP-ELGIN LSD	88,070
0040	CLARIDON TWP-RIVER VALLEY LSD	2,009,000
0050	CLARIDON TWP-CALEDONIA CORP-RIVER VALLEY LSD	206,690
0070	GRAND TWP-RIDGEDALE LSD	56,360
0080	GRAND TWP-UPPER SANDUSKY EVSD	40,810
0090	GRAND PRAIRIE TWP-RIDGEDALE LSD	918,120
0100	GREEN CAMP TWP-ELGIN LSD	2,997,420
0110	GREEN CAMP TWP-GREEN CAMP CORP-ELGIN LSD	1,089,340
0120	MARION CITY-MARION CSD	12,485,190
0130	MARION CITY-PLEASANT LSD	376,730
0140	MARION CITY-RIVER VALLEY LSD	174,050
0150	MARION CITY-ELGIN LSD	3,570
0160	MARION TWP-MARION CSD	3,984,110
0170	MARION TWP-ELGIN LSD	1,138,460
0180	MARION TWP-PLEASANT LSD	1,395,740
0190	MARION TWP-RIDGEDALE LSD	1,142,280
0200	MARION TWP-RIVER VALLEY LSD	1,918,710
0210	MONTGOMERY TWP-ELGIN LSD	30,430
0220	MONTGOMERY TWP-LARUE CORP-ELGIN LSD	16,780
0240	MONTGOMERY TWP-RIDGEDALE LSD	6,320
0250	PLEASANT TWP-PLEASANT LSD	4,557,790
0260	PROSPECT TWP-ELGIN LSD	1,133,130
0270	PROSPECT TWP-PROSPECT CORP-ELGIN LSD	4,500
0290	RICHLAND TWP-CARDINGTON LINCOLN LSD	18,920

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MARION 51**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0310	RICHLAND TWP-RIVER VALLEY LSD	84,120
0320	SALT ROCK TWP-RIDGEDALE LSD	17,830
0340	SCOTT TWP-RIDGEDALE LSD	29,050
0350	SCOTT TWP-RIVER VALLEY LSD	48,270
0360	TULLY TWP-RIVER VALLEY LSD	255,050
0370	TULLY TWP-NORTHMOR LSD	260
0380	WALDO TWP-RIVER VALLEY LSD	168,720
<b>MARION COUNTY TOTAL:</b>		<b>36,422,940</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MEDINA 52**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BRUNSWICK HILLS TWP-BRUNSWICK CSD	8,261,090
0020	BRUNSWICK HILLS TWP-HIGHLAND LSD	319,540
0030	BRUNSWICK CITY-BRUNSWICK CSD	8,696,080
0040	CHATHAM TWP-CLOVERLEAF LSD	243,100
0050	GRANGER TWP-HIGHLAND LSD	4,235,540
0060	GRANGER TWP-MEDINA CSD	171,050
0070	GUILFORD TWP-CLOVERLEAF LSD	457,940
0080	GUILFORD TWP-WADSWORTH CSD	1,423,390
0090	RITTMAN CITY-RITTMAN EVSD	257,620
0110	SEVILLE VIL-CLOVERLEAF LSD	41,240
0120	HARRISVILLE TWP-CLOVERLEAF LSD	257,800
0140	LODI VIL-CLOVERLEAF LSD	20,890
0150	HINCKLEY TWP-HIGHLAND LSD	4,818,880
0160	HINCKLEY TWP-BRUNSWICK CSD	620,710
0170	HOMER TWP-BLACK RIVER LSD	369,610
0180	LAFAYETTE TWP-CLOVERLEAF LSD	2,441,450
0190	LAFAYETTE TWP-MEDINA CSD	267,190
0220	LITCHFIELD TWP-BUCKEYE LSD	183,850
0230	LIVERPOOL TWP-BUCKEYE LSD	4,374,180
0240	MEDINA TWP-MEDINA CSD	5,279,030
0250	MEDINA TWP-HIGHLAND LSD	179,890
0260	MEDINA CITY-MEDINA CSD	15,902,390
0270	MEDINA CITY-BUCKEYE LSD	3,071,310
0280	MONTVILLE TWP-MEDINA CSD	3,365,190
0290	MONTVILLE TWP-HIGHLAND LSD	244,560

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MEDINA 52**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0300	MONTVILLE TWP-WADSWORTH CSD	12,910
0310	SHARON TWP-HIGHLAND LSD	3,969,950
0320	SHARON TWP-MEDINA CSD	151,880
0330	SHARON TWP-WADSWORTH CSD	85,720
0340	SPENCER TWP-BLACK RIVER LSD	243,770
0350	SPENCER VIL-BLACK RIVER LSD	34,200
0360	WADSWORTH TWP-WADSWORTH CSD	1,506,640
0370	WADSWORTH TWP-RITTMAN EVSD	19,710
0380	WADSWORTH CITY-WADSWORTH CSD	282,860
0390	WESTFIELD TWP-CLOVERLEAF LSD	1,741,820
0400	WESTFIELD TWP-NORWAYNE LSD	99,070
0410	GLORIA GLENS VIL-CLOVERLEAF LSD	710
0420	WESTFIELD CENTER VIL-CLOVERLEAF LSD	820,710
0430	YORK TWP-BUCKEYE LSD	1,164,270
0450	CRESTON CORP-NORWAYNE LSD	7,110
0460	CHIPPEWA LAKE VIL-CLOVERLEAF LSD	314,830
<b>MEDINA COUNTY TOTAL:</b>		<b>73,959,680</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: MORROW 59**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BENNINGTON TWP-HIGHLAND LSD	990
0040	CANAAN TWP-MT GILEAD EVSD	379,590
0050	CANAAN TWP-NORTHMOR LSD	14,410
0060	CANAAN TWP-RIVER VALLEY LSD	26,490
0070	CARDINGTON TWP-CARDINGTON LINCOLN LSD	1,133,960
0080	CARDINGTON TWP-MT GILEAD EVSD	73,200
0090	CARDINGTON TWP-CARDINGTON CORP-CARDINGTON LINCOLN LSD	667,770
0100	CHESTER TWP-HIGHLAND LSD	147,800
0110	CHESTER TWP-CHESTERVILLE CORP	72,880
0120	CONGRESS TWP-MT GILEAD EVSD	151,420
0130	CONGRESS TWP-NORTHMOR LSD	78,160
0140	FRANKLIN TWP-HIGHLAND LSD	184,420
0150	FRANKLIN TWP-MT GILEAD EVSD	94,660
0160	FRANKLIN TWP-NORTHMOR LSD	4,210
0170	GILEAD TWP-CARDINGTON LINCOLN LSD	170,020
0180	GILEAD TWP-EDISON CORP	218,280
0190	GILEAD TWP-MT GILEAD EVSD	1,446,420
0200	GILEAD TWP-MT GILEAD CORP	1,155,800
0210	HARMONY TWP-CARDINGTON LINCOLN LSD	14,620
0220	HARMONY TWP-HIGHLAND LSD	53,980
0230	HARMONY TWP-MT GILEAD EVSD	320
0240	LINCOLN TWP-CARDINGTON LINCOLN LSD	92,100
0280	NORTH BLOOMFIELD TWP-GALION CSD	194,010
0290	NORTH BLOOMFIELD TWP-LEXINGTON LSD	86,180
0300	NORTH BLOOMFIELD TWP-NORTHMOR LSD	1,009,700

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**CLASS: ELECTRIC COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**YEAR: 2024**

**76 SOUTH MAIN STREET**

**COUNTY: MORROW 59**

**AKRON, OH 44308-1890**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0320	PERRY TWP-NORTHMOR LSD	558,470
0330	PERU TWP-BUCKEYE VALLEY LSD	124,270
0380	TROY TWP-LEXINGTON LSD	213,890
0400	WASHINGTON TWP-NORTHMOR LSD	642,790
0410	WESTFIELD TWP-BUCKEYE VALLEY LSD	29,960
0420	WESTFIELD TWP-CARDINGTON LINCOLN LSD	482,380
0430	WESTFIELD TWP-RIVER VALLEY LSD	8,950
<b>MORROW COUNTY TOTAL:</b>		<b>9,532,100</b>

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: OTTAWA 62

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0060	BAY TWP-PORT CLINTON CSD	2,071,260
0065	BAY TWP-PRT CLNT-PRT CLNT ANNEX	37,170
0120	CLAY TWP-GENOA CORP-GENOA AREA LSD	160
0130	CATAWBA TWP-PORT CLINTON CSD	7,001,450
0140	DANBURY TWP-DANBURY LSD	7,522,360
0150	DANBURY TWP-MARBLEHEAD CORP-DANBURY LSD	1,297,540
0160	ERIE TWP-PORT CLINTON CSD	1,964,690
0200	PORTAGE TWP-PORT CLINTON CSD	3,074,140
0210	PORT CLINTON CITY-PORT CLINTON CSD	7,731,950
0220	PUT IN BAY TWP-NORTH BASS LSD	75,600
0230	PUT IN BAY TWP-MIDDLE BASS LSD	1,264,620
0240	PUT IN BAY TWP-SOUTH BASS-PUT IN BAY LSD	2,571,930
0250	PUT IN BAY TWP-PUT IN BAY CORP-PUT IN BAY LSD	966,140
0255	PUT IN BAY-S BASS-VILLAGE	19,720
OTTAWA COUNTY TOTAL:		35,598,730

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: PORTAGE 67**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ATWATER TWP-WATERLOO LSD	3,420,080
0020	AURORA CITY-AURORA CSD	12,117,210
0030	BRIMFIELD TWP-FIELD LSD	6,954,090
0040	BRIMFIELD TWP-ROOTSTOWN LSD	7,200
0050	KENT CITY-FIELD LSD	31,370
0065	BRIMFIELD TWP-TALLMADGE CITY-FIELD LSD	28,680
0070	CHARLESTOWN TWP-SOUTHEAST LSD	890,100
0080	CHARLESTOWN TWP-JAMES A GARFIELD LSD	3,280
0090	CHARLESTOWN TWP-RAVENNA CSD	28,810
0100	DEERFIELD TWP-SOUTHEAST LSD	2,068,500
0110	DEERFIELD TWP-WATERLOO LSD	52,080
0120	DEERFIELD TWP-WEST BRANCH LSD	260,870
0130	EDINBURG TWP-SOUTHEAST LSD	1,896,120
0140	FRANKLIN TWP-KENT CSD	4,606,210
0150	FRANKLIN TWP-STOW CSD	41,810
0170	KENT CITY - KENT CSD	6,298,940
0180	FREEDOM TWP-JAMES A GARFIELD LSD	2,550,820
0190	GARRETTSVILLE VIL-JAMES A GARFIELD LSD	1,988,850
0200	HIRAM TWP-CRESTWOOD LSD	2,116,120
0210	HIRAM TWP-JAMES A GARFIELD LSD	447,310
0220	HIRAM VIL-CRESTWOOD LSD	502,340
0230	MANTUA TWP-CRESTWOOD LSD	3,963,160
0240	MANTUA VIL-CRESTWOOD LSD	722,550
0250	NELSON TWP-JAMES A GARFIELD LSD	2,573,670
0260	PALMYRA TWP-SOUTHEAST LSD	2,288,650

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: PORTAGE 67

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	PARIS TWP-SOUTHEAST LSD	1,045,720
0280	RANDOLPH TWP-WATERLOO LSD	2,523,200
0290	RAVENNA TWP-RAVENNA CSD	8,126,090
0300	RAVENNA CITY - RAVENNA CSD	4,476,090
0310	ROOTSTOWN TWP-ROOTSTOWN LSD	8,505,140
0320	SHALERSVILLE TWP-CRESTWOOD LSD	7,560,030
0330	SHALERSVILLE TWP-RAVENNA CSD	219,070
0340	STREETSBORO CITY-STREETSBORO CSD	8,551,810
0345	STREETSBORO CITY-KENT CSD	24,550
0350	SUFFIELD TWP-FIELD LSD	4,471,090
0360	SUFFIELD TWP-SPRINGFIELD LSD	324,780
0370	SUFFIELD TWP-MOGADORE LSD	276,470
0380	SUFFIELD TWP-LAKE LSD	18,170
0390	MOGADORE VIL-MOGADORE LSD	385,220
0400	SUGARBUSH KNOLLS VIL-KENT CSD	47,630
0410	WINDHAM TWP-WINDHAM EVSD	1,603,030
0420	WINDHAM VILLAGE - WINDHAM EVSD	662,090
PORTAGE COUNTY TOTAL:		104,678,980

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: RICHLAND 70**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BLOOMINGGROVE TWP-CRESTVIEW LSD	296,700
0020	BLOOMINGGROVE TWP-SHELBY CSD	32,070
0030	BLOOMINGGROVE TWP-SOUTH CENTRAL LSD	1,260
0040	BLOOMINGGROVE TWP-PLYMOUTH LSD	654,410
0050	BUTLER TWP-CRESTVIEW LSD	620,450
0110	FRANKLIN TWP-CRESTVIEW LSD	1,396,080
0120	FRANKLIN TWP-SHELBY CSD	13,150
0130	MANSFIELD TWP-MANSFIELD CITY-CRESTVIEW LSD	64,300
0140	JEFFERSON TWP-CLEAR FORK VALLEY LSD	2,000,100
0160	JACKSON TWP-SHELBY CSD	387,310
0180	MONROE TWP-LUCAS LSD	1,182,310
0200	MONROE TWP-LUCAS CORP-LUCAS LSD	61,190
0210	MIFFLIN TWP-MADISON LSD	2,269,620
0220	MIFFLIN TWP-ASHLAND CSD	29,050
0230	MIFFLIN TWP-LUCAS LSD	230,410
0240	MADISON TWP-MADISON LSD	4,978,910
0250	MADISON TWP-MANSFIELD CSD	7,812,440
0260	MANSFIELD TWP-MANSFIELD CITY-MANSFIELD CSD	8,999,440
0270	MANSFIELD TWP-MANSFIELD CITY-MADISON LSD	1,039,800
0280	PERRY TWP-CLEAR FORK VALLEY LSD	310,230
0290	PERRY TWP-NORTHMOOR LSD	146,120
0300	PERRY TWP-LEXINGTON LSD	145,430
0360	SPRINGFIELD TWP-ONTARIO LSD	1,922,150
0370	SPRINGFIELD TWP-ONTARIO CORP-ONTARIO LSD	5,292,220
0380	MANSFIELD TWP-MANSFIELD CITY-ONTARIO LSD	23,160

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OHIO EDISON COMPANY

C/O FIRST ENERGY COMPANY TAX SERVI  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

FEIN: 34-0437786  
CLASS: ELECTRIC COMPANY  
YEAR: 2024  
COUNTY: RICHLAND 70  
DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0390	SANDUSKY TWP-ONTARIO LSD	421,800
0400	SANDUSKY TWP-GALION CSD	223,060
0410	SANDUSKY TWP-CRESTLINE EVSD	653,750
0420	SANDUSKY TWP-CRESTLINE CITY-CRESTLINE EVSD	45,150
0430	SHARON TWP-SHELBY CSD	9,430
0460	TROY TWP-LEXINGTON LSD	562,950
0480	WORTHINGTON TWP-CLEAR FORK VALLEY LSD	802,070
0490	WORTHINGTON TWP-BUTLER CORP-CLEAR FORK VALLEY LSD	361,800
0500	WELLER TWP-CRESTVIEW LSD	1,653,100
0510	WASHINGTON TWP-CLEAR FORK VALLEY LSD	366,540
0520	WASHINGTON TWP-LEXINGTON LSD	1,232,830
0530	WASHINGTON TWP-MADISON LSD	1,090,640
0540	WASHINGTON TWP-LUCAS LSD	251,040
0550	MANSFIELD TWP-MANSFIELD CITY-LEXINGTON LSD	1,057,850
0560	MANSFIELD TWP-MANSFIELD CITY-MANSFIELD CSD	1,065,040
0570	MANSFIELD TWP-MANSFIELD CITY-MADISON LSD	1,885,260
RICHLAND COUNTY TOTAL:		51,590,420

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: SANDUSKY 72**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0150	RICE TWP-FREMONT CSD	129,050
0160	RILEY TWP-FREMONT CSD	542,900
0180	SANDUSKY TWP-FREMONT CSD	70,460
0220	TOWNSEND TWP-MARGARETTA LSD	1,524,560
0320	YORK TWP-BELLEVUE CSD	1,502,250
0340	BELLEVUE CITY-BELLEVUE CSD	1,805,220
<b>SANDUSKY COUNTY TOTAL:</b>		<b>5,574,440</b>

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Department of  
TaxationSTATE OF OHIO  
DEPARTMENT OF TAXATION

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## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: SENECA 74

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0390	REED TWP-BELLEVUE CSD	20,800
0400	REED TWP-SENECA EAST LSD	105,820
0440	SENECA TWP-MOHAWK LSD	3,040
0460	THOMPSON TWP-BELLEVUE CSD	737,740
0470	THOMPSON TWP-SENECA EAST LSD	66,280
SENECA COUNTY TOTAL:		933,680

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: STARK 76**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ALLIANCE CITY-ALLIANCE CSD	8,820,130
0040	MASSILLON CITY-TUSLAW LSD	78,850
0050	MASSILLON CITY-MASSILLON CSD	12,471,750
0060	MASSILLON CITY-PERRY LSD	480,480
0070	BETHLEHEM TWP-FAIRLESS LSD	2,125,130
0080	BETHLEHEM TWP-TUSCARAWAS VALLEY LSD	47,850
0090	BETHLEHEM TWP-NAVARRE VIL-FAIRLESS LSD	853,930
0100	CANTON TWP-CANTON LSD	300,450
0120	CANTON TWP-MEYERS LAKE VIL-CANTON CSD	113,920
0130	JACKSON TWP-JACKSON LSD	9,093,030
0140	JACKSON TWP-PLAIN LSD	723,070
0160	LAKE TWP-LAKE LSD	5,318,100
0170	LAKE TWP-NORTH CANTON CSD	2,537,700
0180	LAKE TWP-PLAIN LSD	160,390
0200	LAKE TWP-HARTVILLE VIL-LAKE LSD	1,094,080
0210	LAWRENCE TWP-TUSLAW LSD	1,152,820
0220	LAWRENCE TWP-JACKSON LSD	68,190
0230	LAWRENCE TWP-NORTHWEST LSD	2,179,290
0240	LAWRENCE TWP-CANAL FULTON CITY-NORTHWEST LSD	1,679,640
0250	LEXINGTON TWP-MARLINGTON LSD	3,000,530
0260	LEXINGTON TWP-ALLIANCE CSD	270,960
0280	MARLBORO TWP-MARLINGTON LSD	2,595,930
0290	MARLBORO TWP-LAKE LSD	149,940
0300	NIMISHILLEN TWP-LOUISVILLE CSD	970,160
0310	NIMISHILLEN TWP-MARLINGTON LSD	30,720

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**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: STARK 76**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0320	NIMISHILLEN TWP-PLAIN LSD	870
0340	OSNABURG TWP-OSNABURG LSD	207,870
0380	PARIS TWP-MINERVA LSD	1,303,660
0400	PERRY TWP-PERRY LSD	4,535,900
0410	PERRY TWP-FAIRLESS LSD	273,840
0420	PERRY TWP-JACKSON LSD	53,720
0430	PERRY TWP-MASSILLON CSD	542,120
0440	PERRY TWP-TUSLAW LSD	1,394,150
0450	PIKE TWP-SANDY VALLEY LSD	115,930
0460	PIKE TWP-CANTON LSD	261,940
0470	PIKE TWP-TUSCARAWAS VALLEY LSD	94,080
0490	PLAIN TWP-PLAIN LSD	72,280
0520	PLAIN TWP-NORTH CANTON CSD	279,900
0570	PLAIN TWP-MEYERS LAKE VIL-CANTON CSD	12,260
0580	SANDY TWP-SANDY VALLEY LSD	265,790
0610	SANDY TWP-BROWN LSD	21,220
0640	SUGAR CREEK TWP-FAIRLESS LSD	1,158,920
0660	SUGAR CREEK TWP-BEACH CITY VIL-FAIRLESS LSD	32,500
0670	SUGAR CREEK TWP-BREWSTER VIL-FAIRLESS LSD	26,330
0690	TUSCARAWAS TWP-TUSLAW LSD	3,816,700
0700	TUSCARAWAS TWP-FAIRLESS LSD	66,740
0710	TUSCARAWAS TWP-MASSILLON CSD	344,910
0720	WASHINGTON TWP-MARLINGTON LSD	3,615,460
0730	WASHINGTON TWP-ALLIANCE CSD	88,630
0740	ALLIANCE CITY-MARLINGTON LSD	318,490

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TaxationSTATE OF OHIO  
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## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: STARK 76

DATE: October 07 , 2024

TAXING DISTRICT	PERSONAL PROPERTY
	Assessed Value
STARK COUNTY TOTAL:	
	75,220,850

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STATE OF OHIO  
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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: SUMMIT 77

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BATH TWP-REVERE LSD	7,212,920
0020	BATH TWP-COPLEY FAIRLAWN CSD	2,789,620
0030	BOSTON TWP-WOODRIDGE LSD	1,008,160
0040	BOSTON TWP-HUDSON CSD	301,090
0050	BOSTON TWP-REVERE LSD	202,640
0060	PENINSULA VIL-WOODRIDGE LSD	924,340
0070	BOSTON HTS VIL-WOODRIDGE LSD	458,730
0080	BOSTON HTS VIL-HUDSON CSD	777,780
0090	BOSTON HTS VIL-NORDONIA HILLS CSD	450,580
0100	COPLEY TWP-COPLEY FAIRLAWN CSD	5,678,630
0110	COPLEY TWP-AKRON CSD	154,710
0120	COPLEY TWP-REVERE LSD	1,071,430
0130	COPLEY TWP-HIGHLAND LSD	50,010
0140	COVENTRY TWP-COVENTRY LSD	6,198,010
0150	COVENTRY TWP-BARBERTON CSD	28,380
0160	COVENTRY TWP-GREEN LSD	82,250
0170	COVENTRY TWP-SPRINGFIELD LSD	519,960
0180	NEW FRANKLIN CITY-MANCHESTER LSD	3,458,930
0190	NEW FRANKLIN CITY-NORTHWEST LSD	1,446,830
0200	NEW FRANKLIN CITY-NORTON CSD	990,250
0210	NEW FRANKLIN CITY-COVENTRY LSD	457,320
0220	CLINTON VIL-NORTHWEST LSD	584,340
0230	GREEN CITY-GREEN LSD	11,231,860
0240	GREEN VILLAGE-JACKSON LSD	124,090
0260	HUDSON CITY-STOW MUNROE FALLS CSD	372,410

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**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: SUMMIT 77**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	HUDSON CITY-HUDSON CSD	4,122,020
0280	MUNROE FALLS CITY-STOW MUNROE FALLS CSD	1,288,900
0280	MUNROE FALLS CITY-TALLMADGE CSD	155,780
0300	CUYAHOGA FALLS CITY-WOODRIDGE LSD	5,152,120
0310	CUYAHOGA FALL CITY-HUDSON CSD	49,290
0320	CUYAHOGA FALLS CITY-REVERE LSD	336,860
0330	CUYAHOGA FALLS CITY-STOW MUNROE FALLS CSD	54,750
0345	NORTHFIELD CENTER TWP-NORTH HILLS WD-NORDONIA HILLS CSD	2,559,350
0350	NORTHFIELD VIL-NORDONIA HILLS CSD	723,440
0360	RICHFIELD TWP-REVERE LSD	3,721,000
0370	RICHFIELD TWP-WOODRIDGE LSD	98,240
0380	RICHFIELD VIL-REVERE LSD	2,608,360
0390	SAGAMORE HILLS TWP-NORDONIA HILLS CSD	2,457,020
0400	SAGAMORE HILLS TWP-NORDONIA HILLS CSD-NORTH HILLS WD	1,843,400
0420	SAGAMORE HILLS TWP-WOODRIDGE LSD-NORTH HILLS WD	32,010
0430	SPRINGFIELD TWP-SPRINGFIELD LSD	7,559,490
0440	SPRINGFIELD TWP-GREEN LSD	34,870
0460	LAKEMORE VIL-SPRINGFIELD LSD	583,210
0470	MOGADORE VIL-MOGADORE LSD	1,595,340
0480	REMINDERVILLE VIL-AURORA CSD	644,290
0490	REMINDERVILLE VIL-TWINSBURG CSD	463,990
0500	SILVER LAKE VIL-CUYAHOGA FALLS CSD	767,610
0510	TWINSBURG TWP-TWINSBURG CSD	6,950,100
0530	AKRON CITY-AKRON CSD	117,689,870

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: SUMMIT 77**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0540	AKRON CITY-COPLEY FAIRLAWN CSD	3,543,430
0548	AKRON CITY-WOODRIDGE LSD	175,820
0550	BARBERTON CITY-BARBERTON CSD	12,494,970
0555	CUYAHOGA FALLS CITY-CUYAHOGA FALLS CSD	1,800,150
0560	FAIRLAWN CITY-COPLEY FAIRLAWN CSD	3,671,320
0570	FAIRLAWN CITY-AKRON CSD	209,080
0590	MACEDONIA CITY-NORDONIA HILLS CSD	11,625,530
0600	MACEDONIA CITY-TWINSBURG CSD	880,770
0605	MACEDONIA CITY-NORDONIA HILLS CSD-NORTH HILLS WD	32,310
0610	NORTON CITY-NORTON CSD	6,687,810
0620	NORTON CITY-BARBERTON CSD	104,440
0630	STOW CITY-STOW MUNROE FALLS CSD	11,186,670
0640	TALLMADGE CITY-TALLMADGE CSD	5,823,230
0650	TALLMADGE CITY-STOW MUNROE FALLS CSD	85,130
0660	TWINSBURG CITY-TWINSBURG CSD	10,823,640
<b>SUMMIT COUNTY TOTAL:</b>		<b>277,210,880</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: TRUMBULL 78**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BAZETTA TWP-WEST-LAKEVIEW LSD	3,991,790
0020	CORTLAND CITY-LAKEVIEW LSD	2,343,170
0030	BAZETTA TWP-EAST-LAKEVIEW LSD	1,594,960
0040	BAZETTA TWP-CHAMPION LSD	40,900
0050	BLOOMFIELD TWP-BLOOMFIELD MESOPOTAMIA LSD	1,724,810
0060	BRACEVILLE TWP-LABRAE LSD	2,643,840
0070	BRACEVILLE TWP-NEWTON FALLS EVSD	28,330
0080	BRISTOL TWP-BRISTOL LSD	1,574,320
0090	BROOKFIELD TWP-BROOKFIELD LSD	5,936,520
0100	BROOKFIELD TWP-YANKEE LAKE VILLAGE-BROOKFIELD LSD	1,565,770
0110	CHAMPION TWP-CHAMPION LSD	3,700,050
0120	FARMINGTON TWP-BRISTOL LSD	1,177,790
0130	FARMINGTON TWP-WEST FARMINGTON CORP-BRISTOL LSD	186,220
0140	FOWLER TWP-MATHEWS LSD	1,827,840
0145	CORTLAND CITY-MAPLEWOOD LSD	1,490
0150	CORTLAND CITY-MATHEWS LSD	187,410
0160	GREENE TWP-MAPLEWOOD LSD	791,390
0170	GUSTAVUS TWP-JOSEPH BADGER LSD	1,708,080
0180	HARTFORD TWP-JOSEPH BADGER LSD	2,250,330
0190	ORANGEVILLE VIL-JOSEPH BADGER LSD	92,730
0200	HOWLAND TWP-HOWLAND LSD	9,495,950
0210	HOWLAND TWP-WARREN CSD	322,240
0220	HUBBARD TWP-HUBBARD EVSD	6,430,450
0230	HUBBARD CITY-HUBBARD EVSD	1,047,790

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: TRUMBULL 78**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0240	JOHNSTON TWP-MAPLEWOOD LSD	1,326,800
0250	KINSMAN TWP-JOSEPH BADGER LSD	1,599,400
0260	LIBERTY TWP-LIBERTY LSD	7,436,810
0270	LIBERTY TWP-GIRARD CSD	361,970
0280	GIRARD CITY-GIRARD CSD	5,070,600
0305	LORDSTOWN VIL-LORDSTOWN LSD	7,360,530
0310	MECCA TWP-MAPLEWOOD LSD	1,451,960
0320	MECCA TWP-LAKEVIEW LSD	91,540
0330	MESOPOTAMIA TWP-BLOOMFIELD MESOPOTAMIA LSD	717,040
0350	NEWTON TWP-NEWTON FALLS EVSD	2,003,820
0360	NEWTON TWP-JACKSON MILTON LSD	554,960
0370	NEWTON TWP-NEWTON FALLS CITY-NEWTON FALLS EVSD	343,010
0380	SOUTHINGTON TWP-SOUTHINGTON LSD	2,677,970
0390	VERNON TWP-JOSEPH BADGER LSD	1,066,490
0400	VIENNA TWP-MATHEWS LSD	4,668,250
0410	WARREN TWP-LABRAE LSD	4,435,700
0420	WARREN TWP-WARREN CSD	2,853,670
0430	WARREN TWP-LAKEVIEW LSD	619,670
0435	WARREN CITY-LAKEVIEW LSD	50,130
0440	WARREN CITY-WARREN CSD	13,851,630
0450	WARREN CITY-LABRAE LSD	723,750
0460	WARREN CITY-HOWLAND TWP-WARREN CSD	6,221,230
0470	WARREN CITY-HOWLAND LSD	1,033,240
0490	WEATHERSFIELD TWP-WEATHERSFIELD LSD	4,653,510
0500	MCDONALD VIL-MCDONALD LSD	1,086,690

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## PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

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OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: TRUMBULL 78

DATE: October 07 , 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0510	WEATHERSFIELD TWP-MCDONALD LSD	365,130
0520	WEATHERSFIELD TWP-GIRARD CSD	2,231,770
0540	WEATHERSFIELD TWP-NILES CSD	1,862,010
0550	NILES CITY-NILES CSD	378,160
0560	NILES CITY-HOWLAND LSD	195,020
0570	NILES CITY-WEATHERSFIELD LSD	25,310
TRUMBULL COUNTY TOTAL:		127,981,740

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: TUSCARAWAS 79**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0100	DOVER TWP-DOVER CSD	140,900
0110	DOVER TWP-GARAWAY LSD	32,020
0120	DOVER TWP-NEW PHILADELPHIA CSD	21,190
0160	FAIRFIELD TWP-TUSCARAWAS VALLEY LSD	154,500
0190	FRANKLIN TWP-STRASBURG FRANKLIN LSD	95,890
0220	FRANKLIN TWP-FAIRLESS LSD	69,790
0240	GOSHEN TWP-INDIAN VALLEY LSD	39,230
0340	LAWRENCE TWP-TUSCARAWAS VALLEY LSD	373,970
0390	MILL TWP-CLAYMONT CSD	24,730
0480	RUSH TWP-CLAYMONT CSD	89,370
0560	SUGARCREEK TWP-GARAWAY LSD	84,750
0590	UNION TWP-CLAYMONT CSD	233,840
0600	UNION TWP-INDIAN VALLEY LSD	32,480
0620	WARREN TWP-TUSCARAWAS VALLEY LSD	25,720
0630	WARWICK TWP-INDIAN VALLEY LSD	102,410
0680	WAYNE TWP-GARAWAY LSD	28,260
0710	YORK TWP-NEW PHILADELPHIA CSD	88,280
<b>TUSCARAWAS COUNTY TOTAL:</b>		<b>1,637,330</b>

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: UNION 80**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0030	ALLEN TWP-MARYSVILLE EVSD	18,720
0050	CLAIBOURNE TWP-NORTH UNION LSD	3,245,420
0060	CLAIBOURNE TWP-RICHWOOD CORP-NORTH UNION LSD	471,620
0070	DARBY TWP-FAIRBANKS LSD	19,850
0075	DARBY TWP-FAIRBANKS LSD-PLEASANT VALLEY JT FD	874,580
0080	DARBY TWP-JONATHAN ALDER LSD	21,550
0130	JACKSON TWP-NORTH UNION LSD	1,489,150
0140	JEROME TWP-FAIRBANKS LSD	638,940
0150	JEROME TWP-JONATHAN ALDER LSD	270,480
0170	JEROME TWP-DUBLIN CSD	516,010
0180	JEROME TWP-PLAIN CITY CORP-JONATHAN ALDER LSD	249,890
0200	LEESBURG TWP-NORTH UNION LSD	238,810
0210	LEESBURG TWP-MAGNETIC SPRINGS CORP-NORTH UNION LSD	80,560
0250	MILLCREEK TWP-FAIRBANKS LSD	1,046,430
0320	UNION TWP-FAIRBANKS LSD	167,200
0350	WASHINGTON TWP-NORTH UNION LSD	107,560
0380	YORK TWP-NORTH UNION LSD	302,820
<b>UNION COUNTY TOTAL:</b>		<b>9,759,590</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



Department of  
Taxation

STATE OF OHIO  
DEPARTMENT OF TAXATION  
TAXPAYER COPY

PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

OHIO EDISON COMPANY

FEIN: 34-0437786

C/O FIRST ENERGY COMPANY TAX SERVI

CLASS: ELECTRIC COMPANY

76 SOUTH MAIN STREET

YEAR: 2024

AKRON, OH 44308-1890

COUNTY: WAYNE 85

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BAUGHMAN TWP-DALTON LSD	523,600
0020	BAUGHMAN TWP-GREENE LSD	803,570
0030	BAUGHMAN TWP-NORTHWEST LSD	149,030
0040	BAUGHMAN TWP-ORRVILLE CSD	460,710
0050	BAUGHMAN TWP-TUSLAW LSD	148,180
0070	BAUGHMAN TWP-ORRVILLE CITY-ORRVILLE CSD	3,760
0080	CANAAN TWP-NORWAYNE LSD	476,830
0100	CANAAN TWP-CRESTON VIL-NORWAYNE LSD	521,060
0110	CHESTER TWP-NORTHWESTERN LSD	331,920
0130	CHIPPEWA TWP-CHIPPEWA LSD	3,350,790
0140	CHIPPEWA TWP-GREENE LSD	58,870
0150	CHIPPEWA TWP-NORTHWEST LSD	16,420
0160	CHIPPEWA TWP-RITTMAN EVSD	76,340
0170	CHIPPEWA TWP-DOYLESTOWN VIL-CHIPPEWA LSD	1,146,810
0200	RITTMAN CITY-CHIPPEWA LSD	6,550
0250	CONGRESS TWP-NORTHWESTERN LSD	21,740
0280	CONGRESS TWP-WEST SALEM VIL-NORTHWESTERN LSD	14,990
0300	EAST UNION TWP-SOUTHEAST LSD	286,190
0320	FRANKLIN TWP-SOUTHEAST LSD	66,830
0330	FRANKLIN TWP-TRIWAY LSD	64,470
0340	GREENE TWP-GREENE LSD	92,020
0350	GREENE TWP-ORRVILLE CSD	10,130
0380	KILLBUCK TWP-WOOSTER CITY-WOOSTER CSD	13,890
0400	MILTON TWP-CHIPPEWA LSD	750
0410	MILTON TWP-GREENE LSD	9,290

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: WAYNE 85**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0420	MILTON TWP-NORWAYNE LSD	719,560
0430	MILTON TWP-RITTMAN EVSD	197,360
0440	RITTMAN CITY-RITTMAN EVSD	1,892,820
0450	RITTMAN CITY-NORWAYNE LSD	36,560
0470	PAINT TWP-SOUTHEAST LSD	45,880
0490	PLAIN TWP-HILLSDALE LSD	69,410
0510	PLAIN TWP-TRIWAY LSD	99,990
0545	SUGAR CREEKTWP-NORTHFD-DALTON LSD	958,710
0550	SUGAR CREEK TWP-DALTON LSD	1,081,100
0580	SUGAR CREEK TWP-DALTON VIL-DALTON LSD	429,430
0590	WAYNE TWP-GREENE LSD	94,010
0610	WAYNE TWP-WOOSTER CSD	285,010
0640	WOOSTER TWP-TRIWAY LSD	24,870
<b>WAYNE COUNTY TOTAL:</b>		<b>14,589,450</b>

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Department of  
Taxation

**STATE OF OHIO  
DEPARTMENT OF TAXATION**

TAXPAYER COPY

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**OHIO EDISON COMPANY**

**FEIN: 34-0437786**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: WYANDOT 88**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ANTRIM TWP-RIDGEDALE LSD	236,460
0020	ANTRIM TWP-WYNFORD LSD	41,040
0040	ANTRIM TWP-UPPER SANDUSKY EVSD	29,550
0160	JACKSON TWP-UPPER SANDUSKY EVSD	1,490
0200	MIFFLIN TWP-UPPER SANDUSKY EVSD	5,740
0230	MARSEILLES TWP-UPPER SANDUSKY EVSD	41,150
0260	PITT TWP-UPPER SANDUSKY EVSD	16,420
<b>WYANDOT COUNTY TOTAL:</b>		<b>371,850</b>

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**U.S. Postal Service™**  
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**A-GO-6 Tax**

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 Extra Services & Fees (check box, add fee as appropriate)  
☐ Return Receipt (hardcopy) \$  
☐ Return Receipt (electronic) \$  
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☐ Adult Signature Required \$  
☐ Adult Signature Restricted Delivery \$  
 Postage \$  
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Ohio Department of Taxation  
 Excise & Energy Tax Division  
 Public Utility Tax Section  
 P.O. Box 530  
 Columbus, OH 43216-0530

PS Form 3811, July 2020 PSN 7530-02-000-9053

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY		
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes          If YES, enter delivery address below: <input type="checkbox"/> No</p>		
<p>1. Article Addressed to:</p> <p>Ohio Department of Taxation          Excise &amp; Energy Tax Division          Public Utility Tax Section          P.O. Box 530          Columbus, OH 43216-0530</p>	<p>3. Service Type</p> <table border="0"> <tr> <td> <input type="checkbox"/> Adult Signature  <input type="checkbox"/> Adult Signature Restricted Delivery  <input type="checkbox"/> Certified Mail®  <input type="checkbox"/> Certified Mail Restricted Delivery  <input type="checkbox"/> Collect on Delivery  <input type="checkbox"/> Collect on Delivery Restricted Delivery  <input type="checkbox"/> Insured Mail  <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)               </td> <td> <input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Signature Confirmation Restricted Delivery               </td> </tr> </table>	<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery		
<p>2. Article Number (Transfer from service label)</p> <p>9589 0710 5270 1957 4129 36</p>			



November 21, 2024

CERTIFIED MAIL: 9589 0710 5270 1957 4129 29

Ohio Department of Taxation  
Excise & Energy Tax Division  
Public Utility Tax Section  
P.O. Box 530  
Columbus, OH 43216-0530

Re: Toledo Edison Company Petition for Reassessment – 2024 Tax Year

Ladies and Gentlemen:

Please find the enclosed Petition for Reassessment, filed on behalf of Toledo Edison Company (FEIN 34-4375005) with respect to its Public Utility Property Tax Preliminary Assessment for the 2024 tax year.

Please contact the undersigned at (330) 813-1959 or [mhowes@firstenergycorp.com](mailto:mhowes@firstenergycorp.com) should you require additional information regarding the enclosed Petition for Reassessment.

Very truly yours,

A handwritten signature in black ink, appearing to read "M. R. Howes", with a long horizontal flourish extending to the right.

Matthew R. Howes  
Director, Tax Planning

Enclosure

mrh

cc: Gregory J. Gawlik  
Erik P. Gegick



## PETITION FOR REASSESSMENT

**Toledo Edison Company  
FEIN 34-4375005  
2024 Tax Year**

Toledo Edison Company (“Petitioner”), through its undersigned authorized agent having knowledge of the facts, files this Petition for Reassessment in objection to the Public Utility Property Tax Preliminary Assessment, dated October 7, 2024, issued by the Ohio Tax Commissioner (the “Preliminary Assessment”). A copy of the Preliminary Assessment is attached to this Petition for Reassessment.

Petitioner objects to the Tax Commissioner’s disallowance of Petitioner’s exemption of certain costs, accumulated in FERC sub-accounts 35620 and 36510, from its taxable tangible personal property, as those costs represent real property not subject to the Public Utility Property Tax. The subject costs are associated with the initial clearing of trees and shrubs from electric transmission and distribution corridors and the grading of land and, therefore, Petitioner asserts that they satisfy the statutory definition of real property under Ohio Revised Code § 5701.02 and do not satisfy the statutory definition of personal property under Ohio Revised Code § 5701.3, whether as a business fixture or otherwise. Therefore, these costs should not be treated as taxable tangible personal property for purposes of the Public Utility Property Tax under Ohio Revised Code § 5727.06. Petitioner further asserts that the Tax Commissioner’s characterization of the subject costs as tangible personal property subject to the Public Utility Property Tax violates the Equal Protection Clauses of the U.S. and Ohio Constitutions.

Petitioner seeks a reduction in taxable value of \$31,180,780, which is the value of the subject costs that the Tax Commissioner has classified as taxable tangible personal property in its Preliminary Assessment. Petitioner intends to invoke its right under Ohio Revised Code § 5727.47(B)(2)(a) not to pay the tax on the disputed taxable value.

Petitioner requests a hearing with the Tax Commissioner concerning this Petition for Reassessment. Petitioner further requests that any hearing in this matter be held concurrently with any hearings with respect to Petitions for Reassessment that are being filed concurrently with this Petition by Petitioner’s corporate affiliates American Transmission Systems, Inc., Cleveland Electric Illuminating Company, and Ohio Edison Company for the same tax year and issue.

Attachment GJG-3

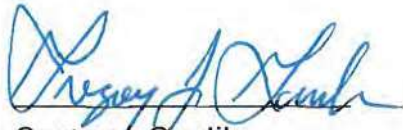
Toledo Edison Company

FEIN 34-4375005

Petition for Reassessment – 2024 Tax Year

Page 2 of 2

The undersigned has knowledge of the relevant facts addressed herein and is submitting this Petition for Reassessment as an authorized agent of Petitioner.

A handwritten signature in blue ink, appearing to read "Gregory J. Cawlik", is written over a horizontal line.

Gregory J. Cawlik

Assistant Controller, Tax

11-21-2024

Date



Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: DEFIANCE 20**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ADAMS TWP-NORTHEASTERN LSD	3,673,900
0020	DEFIANCE TWP-DEFIANCE CSD	1,383,180
0030	DEFIANCE TWP-DEFIANCE CITY	9,598,430
0040	DELAWARE TWP-CENTRAL LSD	505,480
0060	FARMER TWP-CENTRAL LSD	473,090
0090	HIGHLAND TWP-AYERSVILLE LSD	1,661,560
0100	MARK TWP-CENTRAL LSD	180,820
0110	MILFORD TWP-CENTRAL LSD	21,580
0120	MILFORD TWP-EDGERTON LSD	26,800
0150	NOBLE TWP-NORTHEASTERN LSD	1,495,270
0170	RICHLAND TWP-AYERSVILLE LSD	1,182,660
0190	RICHLAND TWP-NORTHEASTERN LSD	3,424,800
0230	TIFFIN TWP-NORTHEASTERN LSD	771,470
0240	WASHINGTON TWP-CENTRAL LSD	595,370
0250	WASHINGTON TWP-NEY VIL	470,320
<b>DEFIANCE COUNTY TOTAL:</b>		<b>25,464,730</b>

NOTICE TO TAXPAYER: This is not a tax bill. Send remittance to the County Treasurer upon receipt of tax bill. In the event you object to this assessment, see attached instructions.



**PRELIMINARY AND AMENDED ASSESSMENT APPEAL PROCEDURES**

If you object to this assessment, a Petition for Reassessment must be made in writing, signed by the authorized agent of the utility having knowledge of the facts, and filed with the Tax Commissioner, in person or by certified mail, within sixty days from the date the Public Utility Tax Section mailed the assessment, which is the date on the assessment certificate. No special form is required when objecting to this assessment. If you file the petition by certified mail, the date of the United States postmark on the sender's receipt is treated as the filing date. A copy of all pages of the assessment must be attached to the petition. The petition must indicate your objections, along with the reduction in value being requested, but you can raise additional objections if those additional objections are received in writing prior to the Tax Commissioner issuing a final determination. R.C. 5727.47 allows petitioners not to pay the tax on the disputed taxable value in certain situations when a Petition for Reassessment is filed. You should review this section for petition and payment instructions.

Petitions for Reassessment should be mailed to the Public Utility Tax Section at the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
P.O. BOX 530  
COLUMBUS, OH 43216-0530**

Petitions for Reassessment may be delivered in person to the following address:

**OHIO DEPARTMENT OF TAXATION  
EXCISE & ENERGY TAX DIVISION  
PUBLIC UTILITY TAX SECTION  
4485 NORTHLAND RIDGE BLVD  
COLUMBUS, OH 43229**

**Hearing Request**

The petitioner may request a hearing with the Tax Commissioner on the petition. If you do request a hearing, the Tax Commissioner shall assign a time and place for the hearing and will notify the petitioner of such time and place. The hearing will be held at the Tax Commissioner's office in Columbus. If you do not request a hearing, the Tax Commissioner will review the petition and assessment and issue a Final Determination.

If you have any questions, please contact the Public Utility Tax Section at 855-466-3921 or by email at [publicutility@tax.ohio.gov](mailto:publicutility@tax.ohio.gov). The Section's fax number is 203-650-6722.

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Department of  
Taxation

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PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

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TOLEDO EDISON COMPANY

FEIN: 34-4375005

C/O FIRST ENERGY COMPANY TAX SERVI  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

CLASS: ELECTRIC COMPANY

YEAR: 2024

COUNTY: FULTON 26

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	AMBOY TWP-EVERGREEN LSD	1,712,310
0020	AMBOY TWP-METAMORA VIL-EVERGREEN LSD	561,320
0030	CHESTERFIELD TWP-EVERGREEN LSD	1,067,260
0040	CLINTON TWP-PETTISVILLE LSD	1,124,010
0050	CLINTON TWP-WAUSEON EVSD	1,569,470
0060	CLINTON TWP-WAUSEON VIL-WAUSEON EVSD	3,416,120
0070	DOVER TWP-PETTISVILLE LSD	219,490
0080	DOVER TWP-WAUSEON EVSD	831,400
0090	FRANKLIN TWP-ARCHBOLD AREA LSD	446,020
0100	FRANKLIN TWP-GORHAM-FAYETTE LSD	350,980
0110	FULTON TWP-EVERGREEN LSD	1,224,540
0120	FULTON TWP-PDY LSD	13,430
0130	FULTON TWP-SWANTON LSD	330,940
0140	FULTON TWP-SWANTON VIL-SWANTON LSD	1,922,820
0150	GERMAN TWP-ARCHBOLD AREA LSD	3,988,690
0160	GERMAN TWP-PETTISVILLE LSD	800,570
0170	GERMAN TWP-ARCHBOLD VIL-ARCHBOLD AREA LSD	4,171,680
0180	GORHAM TWP-GORHAM-FAYETTE LSD	2,251,040
0190	GORHAM TWP-FAYETTE VIL-GORHAM-FAYETTE LSD	475,420
0200	PIKE TWP-PDY LSD	789,520
0210	PIKE TWP-EVERGREEN LSD	25,810
0220	ROYALTON TWP-EVERGREEN LSD	1,107,390
0230	ROYALTON TWP-LYONS VIL-EVERGREEN LSD	160,010
0240	SWANCREEK TWP-PDY LSD	1,143,880
0250	SWANCREEK TWP-LIBERTY CENTER LSD	717,580

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**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: FULTON 26**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0260	SWANCREEK TWP-SWANTON LSD	881,400
0270	SWANCREEK TWP-DELTA VIL-PDY LSD	961,650
0280	SWANCREEK TWP-SWANTON VIL-SWANTON LSD	830,640
0290	YORK TWP-PDY LSD	3,565,610
0300	YORK TWP-WAUSEON EVSD	594,750
0310	YORK TWP-DELTA VIL-PDY LSD	1,217,460
<b>FULTON COUNTY TOTAL:</b>		<b>38,473,210</b>

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**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: HENRY 35**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BARTLOW TWP-PATRICK HENRY LSD	49,580
0030	DAMASCUS TWP-NAPOLEON CSD	496,150
0040	DAMASCUS TWP-PATRICK HENRY LSD	59,470
0050	DAMASCUS TWP-OTSEGO LSD	61,970
0080	DAMASCUS TWP-MCCLURE CORP-NAPOLEON CSD	222,930
0080	FREEDOM TWP-NAPOLEON CSD	348,300
0090	FREEDOM TWP-ARCHBOLD AREA LSD	109,810
0100	FREEDOM TWP-LIBERTY CENTER LSD	43,620
0110	FLATROCK TWP-NAPOLEON CSD	700,270
0120	FLATROCK TWP-HOLGATE LSD	173,000
0130	FLATROCK TWP-HOLGATE CORP-HOLGATE LSD	177,290
0140	FLATROCK TWP-FLORIDA CORP-NAPOLEON CSD	4,110
0150	HARRISON TWP-NAPOLEON CSD	62,470
0160	HARRISON TWP-NAPOLEON CORP-NAPOLEON CSD	11,980
0170	HARRISON TWP-LIBERTY CENTER LSD	15,090
0180	HARRISON TWP-PATRICK HENRY LSD	19,570
0190	LIBERTY TWP-LIBERTY CENTER LSD	854,040
0200	LIBERTY TWP-NAPOLEON CORP-NAPOLEON CSD	1,650
0220	LIBERTY TWP-LIBERTY CENTER CORP-LIBERTY CENTER LSD	549,830
0230	MONROE TWP-PATRICK HENRY LSD	123,190
0240	MONROE TWP-HOLGATE LSD	789,380
0250	MONROE TWP-NAPOLEON CSD	193,320
0270	MARION TWP-PATRICK HENRY LSD	251,180
0280	MARION TWP-HOLGATE LSD	29,600
0290	MARION TWP-HAMLER CORP-PATRICK HENRY LSD	168,530

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: HENRY 35**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0300	NAPOLEON TWP-NAPOLEON CSD	962,620
0310	NAPOLEON TWP-NAPOLEON CORP-NAPOLEON CSD	156,200
0320	PLEASANT TWP-HOLGATE LSD	979,200
0330	PLEASANT TWP-NEW BAVARIA CORP-HOLGATE LSD	22,160
0340	PLEASANT TWP-HOLGATE CORP-HOLGATE LSD	343,000
0350	RICHFIELD TWP-PATRICK HENRY LSD	202,430
0360	RICHFIELD TWP-BOWLING GREEN CSD	22,850
0370	RIDGEVILLE TWP-ARCHBOLD AREA LSD	1,640,980
0380	RIDGEVILLE TWP-PETTISVILLE LSD	2,640
0390	WASHINGTON TWP-LIBERTY CENTER LSD	806,240
0400	WASHINGTON TWP-OTSEGO LSD	68,670
<b>HENRY COUNTY TOTAL:</b>		<b>10,723,320</b>

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: LUCAS 48**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	HARDING TWP-EVERGREEN LSD	4,470
0020	HARDING TWP-TOLEDO CSD	48,490
0030	HARDING TWP-SWANTON LSD-PCVSD	233,640
0040	JERUSALEM TWP-OREGON CSD	3,974,300
0050	MONCLOVA TWP-ANTHONY WAYNE LSD-PCVSD	5,350,930
0060	PROVIDENCE TWP-OTSEGO LSD-PCVSD	2,097,460
0070	PROVIDENCE TWP-ANTHONY WAYNE LSD-PCVSD	1,673,560
0080	RICHFIELD TWP-EVERGREEN LSD-4 CO JVSD	1,679,090
0090	SPENCER TWP-TOLEDO CSD	888,170
0100	SPENCER TWP-SPRINGFIELD LSD-PCVSD	83,780
0110	SPENCER TWP-SWANTON LSD-PCVSD	589,020
0120	SPENCER TWP-EVERGREEN LSD-4 CO JVSD	30,230
0130	SPRINGFIELD TWP-SPRINGFIELD LSD-PCVSD	11,247,560
0140	SPRINGFIELD TWP-ANTHONY WAYNE LSD-PCVSD	175,460
0150	SWANTON TWP-SWANTON LSD-PCVSD	1,558,050
0160	SWANTON TWP-ANTHONY WAYNE LSD-PCVSD	1,386,810
0170	SYLVANIA TWP-EVERGREEN LSD-4 CO JVSD	1,968,580
0180	SYLVANIA TWP-SYLVANIA CSD	13,791,460
0190	WASHINGTON TWP-WASHINGTON LSD	438,600
0200	WATERVILLE TWP-ANTHONY WAYNE LSD-PCVSD	1,776,060
0210	BERKEY VIL-EVERGREEN LSD-4 CO JVSD	526,950
0220	HARBOR VIEW VIL-OREGON CSD	39,020
0230	HOLLAND VIL-SPRINGFIELD LSD-PCVSD	899,130
0240	MAUMEE CITY-MAUMEE CSD-PCVSD	8,812,810
0250	MAUMEE CITY-ANTHONY WAYNE LSD-PCVSD	683,780

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Department of  
Taxation

**STATE OF OHIO**  
**DEPARTMENT OF TAXATION**  
TAXPAYER COPY

**PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT**

The Tax Commissioner hereby certifies the apportioned personal property tax values for the taxpayer named herein to the county and taxing districts shown below.

**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**CLASS: ELECTRIC COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**YEAR: 2024**

**76 SOUTH MAIN STREET**

**COUNTY: LUCAS 48**

**AKRON, OH 44308-1890**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	OREGON CITY-OREGON CSD	17,523,730
0280	OTTAWA HILLS VIL-OTTAWA HILLS LSD	1,022,750
0290	SYLVANIA CITY-SYLVANIA CSD	4,260,710
0300	TOLEDO CITY-TOLEDO CSD	125,414,280
0310	TOLEDO CITY-MAUMEE CSD-PCVSD	459,350
0320	TOLEDO CITY-WASHINGTON LSD	13,077,330
0330	TOLEDO CITY-SYLVANIA CSD	126,990
0340	TOLEDO CITY-OTTAWA HILLS LSD	92,540
0350	TOLEDO CITY-SPRINGFIELD LSD-PCVSD	220,150
0360	WATERVILLE COR ANTHONY WAYNE LSD-PCVSD	2,592,660
0370	WHITEHOUSE VIL-ANTHONY WAYNE LSD-PCVSD	1,758,360
<b>LUCAS COUNTY TOTAL:</b>		<b>226,506,260</b>

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: OTTAWA 62**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ALLEN TWP-GENOA AREA LSD	2,120,550
0020	ALLEN TWP-CLAY CENTER CORP-GENOA AREA LSD	145,980
0030	ALLEN TWP-LAKE LSD	59,270
0040	BENTON TWP-BENTON CARROLL SALEM LSD	2,938,080
0050	BENTON TWP-ROCKY RIDGE CORP-BENTON CARROLL SALEM LSD	167,490
0070	BAY TWP-BENTON CARROLL SALEM LSD	109,230
0080	CARROLL TWP-BENTON CARROLL SALEM LSD	4,912,460
0100	CLAY TWP-GENOA AREA LSD	2,672,250
0110	CLAY TWP-WOODMORE LSD	344,200
0120	CLAY TWP-GENOA CORP-GENOA AREA LSD	338,650
0160	ERIE TWP-PORT CLINTON CSD	486,250
0170	HARRIS TWP-WOODMORE LSD	1,951,840
0180	HARRIS TWP-BENTON CARROLL SALEM LSD	85,450
0190	HARRIS TWP-ELMORE CORP-WOODMORE LSD	81,200
0260	SALEM TWP-BENTON CARROLL SALEM LSD	2,938,160
0270	SALEM TWP-OAK HARBOR CORP-BENTON CARROLL SALEM LSD	141,690
<b>OTTAWA COUNTY TOTAL:</b>		<b>19,492,750</b>

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**CLASS: ELECTRIC COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**YEAR: 2024**

**76 SOUTH MAIN STREET**

**COUNTY: PUTNAM 69**

**AKRON, OH 44308-1890**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0180	LIBERTY TWP-LEIPSIC LSD	9,190
0330	PALMER TWP-MILLER CITY NEW CLEVELAND LSD	8,490
0340	PALMER TWP-CONTINENTAL LSD	203,310
PUTNAM COUNTY TOTAL:		220,990

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: SANDUSKY 72**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BALLVILLE TWP-FREMONT CSD	1,107,980
0020	BALLVILLE TWP-OLD FORT LSD	148,060
0030	BALLVILLE TWP-CLYDE EVSD	287,210
0040	GREEN CREEK TWP-CLYDE EVSD	1,770,640
0050	GREEN CREEK TWP-FREMONT CSD	68,270
0060	CLYDE CITY-CLYDE EVSD	2,150,850
0070	GREEN SPRINGS CORP-CLYDE EVSD	354,470
0080	JACKSON TWP-LAKOTA LSD	1,211,300
0090	JACKSON TWP-GIBSONBURG EVSD	32,970
0100	JACKSON TWP-BURGOON VIL-LAKOTA LSD	127,790
0110	JACKSON TWP-HELENA VIL-JACKSON SIDE-GIBSONBURG EVSD	191,050
0120	MADISON TWP-GIBSONBURG EVSD	1,341,130
0130	MADISON TWP-WOODMORE LSD	167,800
0140	MADISON TWP-GIBSONBURG VIL-GIBSONBURG EVSD	968,960
0150	RICE TWP-FREMONT CSD	1,053,060
0160	RILEY TWP-FREMONT CSD	1,675,510
0170	RILEY TWP-CLYDE EVSD	29,960
0180	SANDUSKY TWP-FREMONT CSD	2,955,540
0190	SANDUSKY TWP-FREMONT CITY-FREMONT CSD	483,100
0200	SCOTT TWP-LAKOTA LSD	405,040
0210	SCOTT TWP-GIBSONBURG EVSD	254,800
0230	TOWNSEND TWP-CLYDE EVSD	181,310
0240	WASHINGTON TWP-FREMONT CSD	1,775,450
0250	WASHINGTON TWP-GIBSONBURG EVSD	860,300
0260	WASHINGTON TWP-WOODMORE LSD	322,920

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: SANDUSKY 72**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0270	WASHINGTON TWP-LINDSEY VIL-FREMONT CSD	159,600
0280	WASHINGTON TWP-HELENA VIL-WASHINGTON SIDE- GIBSONBURG EVSD	70,950
0290	WOODVILLE TWP-WOODMORE LSD	1,659,690
0300	WOODVILLE TWP-GIBSONBURG EVSD	14,790
0310	WOODVILLE TWP-WOODVILLE VIL-WOODMORE LSD	1,616,410
0320	YORK TWP-BELLEVUE CSD	246,840
0330	YORK TWP-CLYDE EVSD	578,870
<b>SANDUSKY COUNTY TOTAL:</b>		<b>24,272,610</b>

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: SENECA 74**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	ADAMS TWP-BELLEVUE CSD	9,210
0020	ADAMS TWP-CLYDE EVSD	263,010
0030	ADAMS TWP-OLD FORT LSD	2,830
0050	GREEN SPRINGS CORP-CLYDE EVSD	8,840
0360	PLEASANT TWP-CLYDE EVSD	29,690
0370	PLEASANT TWP-OLD FORT LSD	28,730
0380	PLEASANT TWP-TIFFIN CSD	83,450
0460	THOMPSON TWP-BELLEVUE CSD	56,890
0470	THOMPSON TWP-SENECA EAST LSD	5,700
<b>SENECA COUNTY TOTAL:</b>		<b>488,350</b>

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**TOLEDO EDISON COMPANY**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**FEIN: 34-4375005**  
**CLASS: ELECTRIC COMPANY**  
**YEAR: 2024**  
**COUNTY: WILLIAMS 86**  
**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BRADY TWP-MILLCREEK WEST UNITY LSD	742,980
0020	BRADY TWP-STRYKER LSD	320,490
0030	BRADY TWP-WEST UNITY VIL-MILLCREEK WEST UNITY LSD	1,353,870
0040	BRIDGEWATER TWP-NORTH CENTRAL LSD	73,160
0050	BRYAN CITY-BRYAN CSD	256,790
0060	CENTER TWP-BRYAN CSD	379,680
0070	CENTER TWP-CENTRAL LSD	61,960
0080	CENTER TWP-EDGERTON LSD	414,070
0090	FLORENCE TWP-EDON NORTHWEST LSD	1,865,340
0100	BLAKESLEE VIL-EDON NORTHWEST LSD	77,630
0110	EDON VIL-EDON NORTHWEST LSD	477,960
0120	JEFFERSON TWP-BRYAN CSD	217,030
0130	JEFFERSON TWP-MILLCREEK WEST UNITY LSD	351,130
0140	JEFFERSON TWP-NORTH CENTRAL LSD	157,130
0145	HOLIDAY CITY VIL-NORTH CENTRAL LSD	10,030
0160	JEFFERSON TWP-MONTPELIER EVSD	415,880
0170	MADISON TWP-NORTH CENTRAL LSD	447,360
0180	PIONEER VIL-NORTH CENTRAL LSD	17,070
0190	MILLCREEK TWP-MILLCREEK WEST UNITY LSD	437,530
0200	MILLCREEK TWP-NORTH CENTRAL LSD	66,430
0220	NORTHWEST TWP-EDON NORTHWEST LSD	147,310
0230	PULASKI TWP-BRYAN CSD	1,963,220
0240	PULASKI TWP-CENTRAL LSD	590,640
0250	PULASKI TWP-STRYKER LSD	47,180
0260	ST JOSEPH TWP-EDGERTON LSD	1,168,080

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**TOLEDO EDISON COMPANY**

**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**  
**76 SOUTH MAIN STREET**  
**AKRON, OH 44308-1890**

**CLASS: ELECTRIC COMPANY**

**YEAR: 2024**

**COUNTY: WILLIAMS 86**

**DATE: October 07, 2024**

<b>TAXING DISTRICT</b>		<b>PERSONAL PROPERTY Assessed Value</b>
0270	ST JOSEPH TWP-EDGERTON CORP-EDGERTON LSD	76,350
0280	SPRINGFIELD TWP-STRYKER LSD	1,539,120
0290	SPRINGFIELD TWP-STRYKER CORP-STRYKER LSD	1,320,940
0300	SUPERIOR TWP-BRYAN CSD	30,380
0310	SUPERIOR TWP-EDON NORTHWEST LSD	28,590
0320	SUPERIOR TWP-MONTPELIER EVSD	543,310
0330	MONTPELIER CORP-MONTPELIER EVSD	140,430
<b>WILLIAMS COUNTY TOTAL:</b>		<b>15,739,090</b>

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PUBLIC UTILITY PROPERTY TAX PRELIMINARY ASSESSMENT

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TOLEDO EDISON COMPANY

FEIN: 34-4375005

C/O FIRST ENERGY COMPANY TAX SERV  
76 SOUTH MAIN STREET  
AKRON, OH 44308-1890

CLASS: ELECTRIC COMPANY

YEAR: 2024

COUNTY: WOOD 87

DATE: October 07, 2024

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0010	BLOOM TWP-ELMWOOD LSD	70,530
0060	BLOOM TWP-JERRY CITY CORP-ELMWOOD LSD	57,400
0075	BOWLING GREEN CITY EAST-BOWLING GREEN CSD	38,940
0090	CENTER TWP-ELMWOOD LSD	36,790
0100	CENTER TWP-EASTWOOD LSD	63,100
0110	CENTER TWP-BOWLING GREEN CSD	784,310
0120	PERRYSBURG CITY-PERRYSBURG EVSD	3,242,170
0160	FREEDOM TWP-EASTWOOD LSD	3,528,810
0170	FREEDOM TWP-GIBSONBURG EVSD	72,850
0180	FREEDOM TWP-PEMBERVILLE VIL-EASTWOOD LSD	138,420
0190	GRAND RAPIDS TWP-OTSEGO LSD	764,860
0200	GRAND RAPIDS TWP-GRAND RAPIDS VIL-OTSEGO LSD	294,850
0240	JACKSON TWP-MCCOMB LSD	11,040
0280	LAKE TWP-LAKE LSD	13,418,190
0290	LAKE TWP-ROSSFORD EVSD	18,030
0300	LAKE TWP-MILLBURY VIL-LAKE LSD	641,520
0310	LAKE TWP-WALBRIDGE VIL-LAKE LSD	840,350
0320	LIBERTY TWP-BOWLING GREEN CSD	214,240
0350	MIDDLETON TWP-OTSEGO LSD	1,267,580
0360	MIDDLETON TWP-BOWLING GREEN CSD	48,940
0370	MIDDLETON TWP-EASTWOOD LSD	495,220
0380	MIDDLETON TWP-PERRYSBURG EVSD	260,530
0390	MIDDLETON TWP-ANTHONY WAYNE LSD	172,450
0400	MIDDLETON TWP-HASKINS VIL-OTSEGO LSD	22,100
0410	MILTON TWP-BOWLING GREEN CSD	369,430

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**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: WOOD 87**

**DATE: October 07 , 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0420	MILTON TWP-OTSEGO LSD	1,128,810
0440	MILTON TWP-MILTON CENTER VIL-BOWLING GREEN CSD	79,880
0460	MONTGOMERY TWP-ELMWOOD LSD	945,630
0470	MONTGOMERY TWP-LAKOTA LSD	194,410
0480	MONTGOMERY TWP-BRADNER VIL-LAKOTA LSD	33,770
0490	MONTGOMERY TWP-RISINGSUN VIL-LAKOTA LSD	178,520
0500	MONTGOMERY TWP-WAYNE VIL-ELMWOOD LSD	241,950
0510	PERRY TWP-ELMWOOD LSD	75,830
0520	PERRY TWP-FOSTORIA CSD	14,420
0550	PERRYSBURG TWP-ROSSFORD EVSD	4,847,440
0560	PERRYSBURG TWP-LAKE LSD	32,190
0570	PERRYSBURG TWP-EASTWOOD LSD	860,600
0580	PERRYSBURG TWP-PERRYSBURG EVSD	8,460,390
0590	PLAIN TWP-OTSEGO LSD	1,810,950
0600	PLAIN TWP-BOWLING GREEN CSD	930,830
0610	PORTAGE TWP-ELMWOOD LSD	29,180
0620	PORTAGE TWP-BOWLING GREEN CSD	4,070
0630	PORTAGE TWP-JERRY CITY CORP-ELMWOOD LSD	56,390
0650	NORTHWOOD CITY-NORTHWOOD LSD	1,801,280
0660	NORTHWOOD CITY-ROSSFORD EVSD	1,194,780
0670	ROSSFORD CITY-ROSSFORD EVSD	2,136,700
0680	TROY TWP-EASTWOOD LSD	5,405,040
0690	TROY TWP-LAKE LSD	238,350
0700	TROY TWP-LUCKEY VIL-EASTWOOD LSD	242,460
0710	WASHINGTON TWP-OTSEGO LSD	1,377,090

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**FEIN: 34-4375005**

**C/O FIRST ENERGY COMPANY TAX SERVI**

**CLASS: ELECTRIC COMPANY**

**76 SOUTH MAIN STREET**

**YEAR: 2024**

**AKRON, OH 44308-1890**

**COUNTY: WOOD 87**

**DATE: October 07, 2024**

TAXING DISTRICT		PERSONAL PROPERTY Assessed Value
0720	WASHINGTON TWP-TONTOGANY VIL-OTSEGO LSD	51,140
0730	WEBSTER TWP-EASTWOOD LSD	1,072,360
0740	WESTON TWP-OTSEGO LSD	751,820
0750	WESTON TWP-WESTON VIL-OTSEGO LSD	388,320
<b>WOOD COUNTY TOTAL:</b>		<b>61,467,150</b>

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<b>A-GO-16 Tax</b>	
Certified Mail Fee \$	Postmark Here
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy) \$	
<input type="checkbox"/> Return Receipt (electronic) \$	
<input type="checkbox"/> Certified Mail Restricted Delivery \$	
<input type="checkbox"/> Adult Signature Required \$	
<input type="checkbox"/> Adult Signature Restricted Delivery \$	
Postage \$	
Total Postage and Fees \$	
Sent Street City, State PS F	Ohio Department of Taxation Excise & Energy Tax Division Public Utility Tax Section P.O. Box 530 Columbus, OH 43216-0530
Instructions	

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee
1. Article Addressed to: Ohio Department of Taxation Excise & Energy Tax Division Public Utility Tax Section P.O. Box 530 Columbus, OH 43216-0530	B. Received by (Printed Name) C. Date of Delivery
2. Article Number (Transfer from service label) 9589 0710 5270 1957 4129 29	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No
3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	<input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
PS Form 3811, July 2020 PSN 7530-02-000-9053	Domestic Return Receipt