



Real Property Conveyance Fee

State law establishes a mandatory conveyance fee on the transfer of real property. The fee is calculated based on a percentage of the property value that is transferred. In addition to the mandatory fee, all but one county levies a permissive real property transfer fee. The revenue from both the mandatory fee and the permissive fee is deposited in the general fund of the county in which the property is located – no revenue goes to the state. In 2012, the latest year for which data is available, conveyance fees generated \$120.1 million in revenues to counties: \$35.9 million from mandatory fees and \$84.3 million from permissive fees.

Taxpayer

(R.C. 319.202 and 322.06)

The real property conveyance fee is paid by persons who make sales of real estate or used manufactured homes.

Tax Base

(R.C. 319.202)

The tax applies to the value of real estate sold or transferred from one person to another.

Rates

(R.C. 319.54 and 322.02)

The conveyance fee consists of two parts: (1) a state-wide mandatory tax of 1 mill (\$1 per \$1,000 dollars of the value of property sold or transferred) applies in all 88 of Ohio's counties, and (2) counties may impose a permissive real property transfer tax of up to 3 additional mills. As of 2012, 87 of 88 counties levied an additional permissive tax at rates ranging from 1 mill to 3 mills. (The exception was Ross County.)

Exemptions, Deductions, Credits

(R.C. 319.54)

The tax does not apply:

- To sales or transfers to or from the U.S. government or its agencies, or to or from the state of Ohio or any of its political subdivisions.
- To gifts from one spouse to another, or to children and their spouses.
- To surviving spouses or to a survivorship tenant.
- To sales or transfers to or from a non-profit agency

that is exempt from federal income taxation, when the transfer is without consideration and furthers the agency's charitable or public purpose.

- When property is sold to provide or release security for a debt, or for delinquent taxes, or pursuant to a court order.
- When a corporation transfers property to a stockholder in exchange for their shares during a corporate reorganization or dissolution.
- When property is transferred by lease, unless the lease is for a term of years renewable forever.
 - To a grantee other than a dealer, solely for the purpose of, and as a step in, the prompt sale to others.
 - To sales or transfers to or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or is to be paid for the realty, and the transaction is not a gift.
 - To an easement or right-of-way when the value of the interest conveyed is \$1,000 or less.
 - To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust.
 - To the grantor of a trust by a trustee when the transfer is made pursuant to the grantor's power to revoke the trust or to withdraw trust assets.
 - To the beneficiaries of a trust, if the fee was paid on the transfer from the grant or to the trustee or if the transfer is made pursuant to trust provisions that became irrevocable at the death of the grantor.

Filing and Payment Dates

(R.C. 319.202)

The fee is paid at the time of the transfer, generally as part of the closing process.

Disposition of Revenue

(R.C. 319.54)

All revenue from the tax is deposited in the general fund of the county where the property is sold or transferred, except that fees charged and received for a transfer of real property to a county land reutilization corporation shall be credited to the county's land reutilization corpora-

tion fund (established under section 321.263 of the Revised Code).

Special Provisions

- County commissioners may prescribe a lower permissive rate than generally levied in the county for conveyances of property receiving the homestead exemption.
- The tax also applies to transfers of used manufactured homes.
- Persons who purchase residential rental property in counties with populations over 200,000 must register their contact and property information with the county auditor within 60 days of the property transfer. Auditors in these counties must include a statement to this effect when the property is transferred and with the real property tax bill.

Administration

County auditors

Ohio Revised Code Citations

Sections 319.202, 319.54, 319.99, 322.01–322.07 and 322.99.

History of Major Changes

1967	The General Assembly enacts a mandatory real property transfer fee of 1 mill and permits county commissioners to impose additional taxes of up to 3 mills on conveyances on or after Jan. 1, 1968. The revenue from both components of the tax are distributed to the county general fund.
1969	The General Assembly provides for the repeal of a permissive transfer tax adopted as an emergency by a vote of the electorate.
2007	Owners of residential rental property in counties with populations greater than 200,000 are required to register their contact and property information with the county auditor.

Real Property Conveyance Fees					
Fiscal Year	Number of Conveyance Fees Paid	Fees Collected			Average Fee per Conveyance
		Mandatory	Permissive	Total Fees	
2007	276,879	\$41,790,767	\$89,048,526	\$130,839,293	\$472.55
2008	236,124	\$31,376,693	\$67,611,613	\$98,988,306	\$419.22
2009	211,997	\$24,301,894	\$53,440,047	\$77,741,941	\$366.71
2010	210,547	\$25,486,256	\$56,190,681	\$81,676,937	\$387.93
2011	198,502	\$25,022,052	\$55,328,795	\$80,350,846	\$404.79
2012	221,139	\$35,874,007	\$84,298,353	\$120,172,360	\$543.42

Source: Surveys obtained from county auditors and conducted by the Ohio Department of Taxation

Table 2								
Real Property Conveyance Fees, Calendar Year 2012								
County	Number of Conveyances		Fees Collected			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance ¹	Average Total Fee per Conveyance ²
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total			
Statewide	221,139	191,083	\$35,874,007	\$84,298,353	\$120,172,360		\$162.22	\$543.42
Adams	677	547	\$38,440	\$115,319	\$153,759	\$3.00	\$56.78	\$227.12
Allen	2,089	1,635	\$216,858	\$433,716	\$650,574	\$2.00	\$103.81	\$311.43
Ashland	934	918	\$99,401	\$298,202	\$397,602	\$3.00	\$106.42	\$425.70
Ashtabula	2,421	2,258	\$188,977	\$566,932	\$755,909	\$3.00	\$78.06	\$312.23
Athens	652	881	\$159,421	\$478,264	\$637,685	\$3.00	\$244.51	\$978.04
Auglaize	927	693	\$108,581	\$217,161	\$325,742	\$2.00	\$117.13	\$351.39
Belmont	1,470	1,663	\$120,010	\$240,021	\$360,031	\$2.00	\$81.64	\$244.92
Brown	910	845	\$71,714	\$143,428	\$215,142	\$2.00	\$78.81	\$236.42
Butler	6,695	4,799	\$1,052,436	\$2,103,328	\$3,155,764	\$2.00	\$157.20	\$471.36
Carroll	849	635	\$77,512	\$232,537	\$310,049	\$3.00	\$91.30	\$365.19
Champaign	770	650	\$105,536	\$314,815	\$420,351	\$3.00	\$137.06	\$545.91
Clark	2,676	2,058	\$201,408	\$732,235	\$933,643	\$3.00	\$75.26	\$348.90
Clermont	3,693	2,587	\$581,902	\$1,750,415	\$2,332,317	\$3.00	\$157.57	\$631.55
Clinton	847	792	\$92,889	\$232,218	\$325,107	\$2.50	\$109.67	\$383.83
Columbiana	2,148	1,987	\$172,691	\$506,775	\$679,466	\$3.00	\$80.40	\$316.33
Coshocton	690	709	\$59,834	\$179,502	\$239,336	\$3.00	\$86.72	\$346.86
Crawford	920	803	\$60,562	\$181,685	\$242,246	\$3.00	\$65.83	\$263.31
Cuyahoga	22,370	21,939	\$2,972,977	\$8,918,931	\$11,891,908	\$3.00	\$132.90	\$531.60
Darke	1,080	916	\$152,684	\$305,368	\$458,051	\$2.00	\$141.37	\$424.12
Defiance	941	637	\$86,068	\$258,203	\$344,271	\$3.00	\$91.46	\$365.86
Delaware	4,481	2,397	\$1,155,323	\$2,382,785	\$3,538,108	\$2.00	\$257.83	\$789.58
Erie	1,363	1,558	\$158,493	\$475,478	\$633,970	\$3.00	\$116.28	\$465.13
Fairfield	2,761	1,803	\$394,966	\$1,184,898	\$1,579,864	\$3.00	\$143.05	\$572.21
Fayette (c)	598	538	\$57,162	\$113,797	\$170,959	\$2.00	\$95.59	\$285.88
Franklin	22,746	18,730	\$4,253,513	\$4,126,665	\$8,380,178	\$1.00	\$187.00	\$368.42
Fulton	854	936	\$93,863	\$281,590	\$375,453	\$3.00	\$109.91	\$439.64
Gallia	512	494	\$6,025,439	\$18,076,318	\$24,101,758	\$3.00	\$11,768.44	\$47,073.75
Geauga	1,566	1,589	\$301,188	\$783,326	\$1,084,514	\$3.00	\$192.33	\$692.54
Greene	2,681	2,308	\$466,454	\$466,454	\$932,907	\$1.00	\$173.98	\$347.97
Guernsey	1,061	1,013	\$111,111	\$333,333	\$444,444	\$3.00	\$104.72	\$418.89
Hamilton	14,333	10,688	\$2,436,150	\$4,845,167	\$7,281,317	\$2.00	\$169.97	\$508.01
Hancock	1,669	1,193	\$252,122	\$504,245	\$756,367	\$2.00	\$151.06	\$453.19
Hardin	670	655	\$65,324	\$195,971	\$261,295	\$3.00	\$97.50	\$389.99
Harrison	410	521	\$205,834	\$617,502	\$823,337	\$3.00	\$502.03	\$2,008.14
Henry	545	627	\$58,450	\$175,349	\$233,798	\$3.00	\$107.25	\$428.99
Highland	1,069	836	\$86,747	\$173,494	\$260,241	\$2.00	\$81.15	\$243.44
Hocking	608	575	\$52,553	\$157,659	\$210,212	\$3.00	\$86.44	\$345.74
Holmes	732	571	\$105,145	\$315,436	\$420,582	\$3.00	\$143.64	\$574.57
Huron	1,150	1,118	\$98,886	\$93,482	\$192,368	\$1.00	\$85.99	\$167.28
Jackson	756	649	\$59,598	\$183,899	\$243,497	\$3.00	\$78.83	\$322.09
Jefferson	1,163	1,643	\$180,202	\$540,605	\$720,807	\$3.00	\$154.95	\$619.78
Knox	1,440	1,070	\$151,407	\$302,815	\$454,222	\$2.00	\$105.14	\$315.43
Lake	3,975	4,060	\$551,838	\$1,651,576	\$2,203,413	\$3.00	\$138.83	\$554.32
Lawrence	1,003	1,013	\$77,597	\$232,792	\$310,389	\$3.00	\$77.37	\$309.46

Table 2: Real Property Conveyance Fees, Calendar Year 2012 (continued)

County	Number of Conveyances		Fees Collected			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance ¹	Average Total Fee per Conveyance ²
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total			
Licking	3,302	3,419	\$464,084	\$464,084	\$928,167	\$1.00	\$140.55	\$281.09
Logan	1,111	872	\$132,032	\$132,032	\$264,064	\$1.00	\$118.84	\$237.68
Lorain	5,602	4,325	\$709,918	\$2,129,755	\$2,839,674	\$3.00	\$126.73	\$506.90
Lucas	9,365	8,328	\$811,180	\$2,433,539	\$3,244,719	\$3.00	\$86.62	\$346.47
Madison	632	679	\$98,031	\$98,031	\$196,062	\$1.00	\$155.11	\$310.22
Mahoning	4,430	4,361	\$423,785	\$1,271,215	\$1,695,000	\$3.00	\$95.66	\$382.62
Marion	1,225	990	\$129,578	\$129,578	\$259,157	\$1.00	\$105.78	\$211.56
Medina	3,336	2,295	\$553,483	\$1,106,568	\$1,660,052	\$2.00	\$165.91	\$497.62
Meigs	455	487	\$23,327	\$69,981	\$93,308	\$3.00	\$51.27	\$205.07
Mercer	870	732	\$122,048	\$305,121	\$427,169	\$2.50	\$140.29	\$491.00
Miami	2,135	1,499	\$278,835	\$278,835	\$557,670	\$1.00	\$130.60	\$261.20
Monroe	327	510	\$20,070	\$40,141	\$60,211	\$2.00	\$61.38	\$184.13
Montgomery	10,412	8,053	\$1,192,365	\$2,366,044	\$3,558,408	\$2.00	\$114.52	\$341.76
Morgan	323	246	\$20,369	\$40,738	\$61,108	\$2.00	\$63.06	\$189.19
Morrow	809	667	\$69,748	\$209,244	\$278,991	\$3.00	\$86.21	\$344.86
Muskingum	1,754	1,429	\$184,493	\$368,787	\$553,281	\$2.00	\$105.18	\$315.44
Noble	347	420	\$32,709	\$98,128	\$130,837	\$3.00	\$94.26	\$377.05
Ottawa	1,256	1,151	\$170,468	\$170,468	\$340,936	\$1.00	\$135.72	\$271.45
Paulding	445	484	\$46,612	\$139,837	\$186,449	\$3.00	\$104.75	\$418.99
Perry	716	616	\$51,487	\$153,408	\$204,895	\$3.00	\$71.91	\$286.17
Pickaway	870	756	\$128,820	\$257,641	\$386,461	\$2.00	\$148.07	\$444.21
Pike	440	469	\$40,134	\$40,134	\$80,268	\$1.00	\$91.21	\$182.43
Portage	2,998	2,368	\$371,858	\$1,115,075	\$1,486,933	\$3.00	\$124.04	\$495.97
Preble	876	841	\$108,868	\$217,735	\$326,603	\$2.00	\$124.28	\$372.83
Putnam	755	659	\$77,068	\$231,204	\$308,272	\$3.00	\$102.08	\$408.31
Richland	2,246	1,944	\$212,988	\$638,963	\$851,951	\$3.00	\$94.83	\$379.32
Ross	1,543	1,172	\$154,373	\$-	\$154,373	\$-	\$100.05	\$100.05
Sandusky	1,103	795	\$109,762	\$312,928	\$422,691	\$3.00	\$99.51	\$383.22
Scioto	1,328	1,196	\$87,697	\$263,092	\$350,789	\$3.00	\$66.04	\$264.15
Seneca	1,178	972	\$103,354	\$310,062	\$413,417	\$3.00	\$87.74	\$350.95
Shelby	981	731	\$98,872	\$296,615	\$395,486	\$3.00	\$100.79	\$403.15
Stark	7,117	5,875	\$855,955	\$2,562,114	\$3,418,068	\$3.00	\$120.27	\$480.27
Summit	9,577	9,594	\$1,381,727	\$4,136,451	\$5,518,178	\$3.00	\$144.28	\$576.19
Trumbull	3,495	4,142	\$277,953	\$833,677	\$1,111,630	\$3.00	\$79.53	\$318.06
Tuscarawas	1,699	1,662	\$173,833	\$521,499	\$695,332	\$3.00	\$102.31	\$409.26
Union	1,194	820	\$234,531	\$234,531	\$469,062	\$1.00	\$196.42	\$392.85
Van Wert	685	675	\$63,588	\$190,763	\$254,350	\$3.00	\$92.83	\$371.31
Vinton	305	324	\$16,321	\$48,963	\$65,284	\$3.00	\$53.51	\$214.05
Warren	5,040	2,802	\$1,000,898	\$2,001,795	\$3,002,693	\$2.00	\$198.59	\$595.77
Washington	1,068	996	\$121,364	\$364,092	\$485,456	\$3.00	\$113.64	\$454.55
Wayne	2,021	1,709	\$230,903	\$230,903	\$461,806	\$1.00	\$114.25	\$228.50
Williams	1,040	1,107	\$86,019	\$258,056	\$344,075	\$3.00	\$82.71	\$330.84
Wood	2,407	2,210	\$340,578	\$674,870	\$1,015,448	\$2.00	\$141.49	\$421.87
Wyandot	416	1,164	\$42,655	\$127,965	\$170,620	\$3.00	\$102.54	\$410.14

¹Average mandatory fee per conveyance excludes exempt conveyances and permissive fees collected.²Average total fee per conveyance excludes exempt conveyances yet includes both mandatory and permissive fees collected.³Data not submitted for 2012; previous year's data shown.

Source: Surveys obtained from county auditors and conducted by the Ohio Department of Taxation.