



TABLE LG-11
No. 40 (2013)
April 11, 2013

MUNICIPAL INCOME TAX:

Tax Rates and Amounts Collected, by Municipality, Calendar Year 2011

Municipal income taxes are generally imposed on wages, salaries, and other compensation earned by residents and nonresidents who work in the municipality. The income tax is also applied to business net profits that are attributable to activities in the municipality. Most municipalities allow a partial or full credit to residents for municipal income taxes paid to another municipality where they are employed.

Administration of the municipal income tax is strictly local, either by the cities and villages themselves or by central collection agencies under contract with various municipalities.

State law requires that the rate must be uniform within a municipality and cannot exceed one percent without approval by voters. Rates of taxation in 2011 ranged from a low of 0.40 percent in the city of Indian Hill (Hamilton County) to a high of 3.00 percent in the city of Parma Heights (Cuyahoga County).

The City of Euclid is the only municipality levying and collecting municipal income taxes for its corresponding school district where the tax is levied on both residents and nonresidents of the municipality; the city's income tax is 2.38% while the Euclid City School District has a 0.47% tax. Statutory authority for this type of municipal income tax was repealed beginning on January 1, 2001 by S.B. 287. An election to levy the tax (dividing revenue between a municipal corporation and a school district) is permitted in accordance with R.C. 718.09, but not on the income of individuals who do not reside in the municipality.

The LG-11 data is drawn from survey responses of Ohio's municipalities. There were twenty-two municipalities (or 3.7 percent of the total) that did not submit calendar year 2011 (CY11) data. Using previously reported data for these municipalities and survey responses for the remainder, the total CY11 municipal income tax revenue was \$4,309.4 million. This is an increase of \$256.8 million or 6.3% from CY10.

Approximately \$3,975.4 million was collected by cities and \$334.0 million by villages. Collections ranged from \$477 in Village of New Paris (Preble County) to \$677.7 million in the City of Columbus (Franklin County).

Assuming the twenty-two municipalities still had the income tax in effect in calendar year 2011, a total of 592 municipalities (240 cities and 352 villages) levied the tax. There were six municipalities that had income taxes become effective during calendar year 2011.

Data for Table LG-11 were obtained from surveys conducted by the Ohio Department of Taxation.

MUNICIPAL INCOME TAXES

TAX RATES AND AMOUNTS COLLECTED, BY MUNICIPALITY, CALENDAR YEAR 2011

| | |
|--------------------|-----------------|
| All Municipalities | \$4,309,421,010 |
| All Cities | \$3,975,423,750 |
| All Villages | \$333,997,259 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|----------------------------|---------------------|----------------------|
| Adams | Village Manchester | 1.00% | \$137,448 |
| Adams | Village West Union | 1.00% | \$594,602 |
| Allen | Village Beaverdam | 1.00% | \$234,183 |
| Allen | Village Bluffton | 1.25% | \$1,710,016 |
| Allen | Village Cairo | 0.50% | \$41,581 |
| Allen | City Delphos | 1.50% | \$2,485,366 |
| Allen | Village Elida | 0.75% | \$434,102 |
| Allen | City Lima | 1.50% | \$15,340,533 |
| Allen | Village Spencerville | 1.25% | \$393,051 |
| Ashland | City Ashland | 1.50% | \$8,148,805 |
| Ashland | Village Loudonville | 1.75% | \$989,059 |
| Ashland | Village Mifflin | 1.00% | \$5,684 |
| Ashland | Village Perrysville | 1.00% | \$170,243 |
| Ashtabula | Village Andover | 1.50% | \$492,484 |
| Ashtabula | City Ashtabula | 1.80% | \$6,495,112 |
| Ashtabula | City Conneaut | 1.80% | \$2,768,926 |
| Ashtabula | City Geneva | 1.50% | \$2,396,505 |
| Ashtabula | Village Geneva-on-the-Lake | 1.00% | \$131,944 |
| Ashtabula | Village Jefferson | 1.50% | \$1,449,981 |
| Ashtabula | Village North Kingsville | 1.00% | \$588,995 |
| Ashtabula | Village Orwell | 1.00% | \$761,219 |
| Ashtabula | Village Rock Creek | 1.00% | \$77,410 |
| Athens | City Athens | 1.75% | \$10,726,263 |
| Athens | City Nelsonville | 1.75% | \$1,657,615 |
| Auglaize | Village Cridersville | 1.00% | \$305,347 |
| Auglaize | Village Minster | 1.50% | \$2,888,761 |
| Auglaize | Village New Bremen | 1.50% | \$2,766,399 |
| Auglaize | Village New Knoxville | 1.50% | \$286,543 |
| Auglaize | City Saint Marys | 1.50% | \$3,743,449 |
| Auglaize | City Wapakoneta | 1.00% | \$2,202,813 |
| Auglaize | Village Waynesfield | 1.00% | \$120,205 |
| Belmont | Village Barnesville | 1.00% | \$666,846 |
| Belmont | City Bellaire | 1.00% | \$690,866 |
| Belmont | City Martins Ferry | 0.75% | \$1,134,325 |
| Belmont | Village Powhatan Point | 0.75% | \$183,570 |
| Belmont | City Saint Clairsville | 0.75% | \$381,855 |
| Brown | Village Aberdeen | 1.00% | \$138,627 |
| Brown | Village Georgetown | 0.50% | \$459,103 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|--------------------------|---------------------|----------------------|
| Brown | Village Mount Orab | 1.00% | \$901,417 |
| Brown | Village Ripley | 1.00% | \$217,487 |
| Brown | Village Sardinia | 1.00% | \$129,203 |
| Butler | City Fairfield | 1.50% | \$23,973,447 |
| Butler | City Hamilton | 2.00% | \$22,056,839 |
| Butler | City Middletown | 1.75% | \$20,242,412 |
| Butler | Village Monroe | 1.50% | \$6,427,981 |
| Butler | Village New Miami | 1.75% | \$112,355 |
| Butler | City Oxford | 2.10% | \$7,583,635 |
| Butler | City Trenton | 1.50% | \$1,541,084 |
| Carroll | Village Carrollton | 1.00% | \$847,066 |
| Carroll | Village Malvern | 1.00% | \$174,779 |
| Carroll | Village Sherrodsville | 1.00% | \$19,900 |
| Champaign | Village Mechanicsburg | 1.00% | \$308,840 |
| Champaign | Village North Lewisburg | 1.00% | \$191,023 |
| Champaign | Village Saint Paris | 1.00% | \$245,073 |
| Champaign | City Urbana | 1.40% | \$4,984,053 |
| Champaign | Village Woodstock | 1.00% | \$33,794 |
| Clark | Village Catawba | 1.00% | \$32,557 |
| Clark | City New Carlisle | 1.00% | \$969,292 |
| Clark | Village South Charleston | 1.00% | \$414,303 |
| Clark | City Springfield | 2.00% | \$30,295,125 |
| Clark | Village Tremont City | 1.00% | \$36,327 |
| Clermont | Village Batavia | 1.00% | \$715,849 |
| Clermont | Village Felicity | 1.00% | \$99,446 |
| Clermont | City Milford | 1.00% | \$2,718,300 |
| Clermont | Village Moscow | 1.00% | \$2,311 |
| Clermont | Village New Richmond | 1.00% | \$406,457 |
| Clermont | Village Owensville | 1.00% (b) | \$132,313 |
| Clermont | Village Williamsburg | 1.00% | \$449,170 |
| Clinton | Village Sabina | 1.00% | \$235,929 |
| Clinton | City Wilmington | 1.00% | \$4,094,427 |
| Columbiana | Village Columbiana | 1.00% | \$1,991,455 |
| Columbiana | City East Liverpool | 1.50% | \$2,833,435 |
| Columbiana | City East Palestine | 1.00% | \$889,719 |
| Columbiana | Village Leetonia | 1.50% | \$533,603 |
| Columbiana | Village Lisbon | 1.50% | \$1,094,574 |
| Columbiana | Village New Waterford | 1.00% | \$121,305 |
| Columbiana | City Salem | 1.00% | \$4,151,065 |
| Columbiana | Village Salineville | 1.00% | \$104,913 |
| Columbiana | Village Wellsville | 1.00% | \$361,850 |
| Coshocton | City Coshocton | 1.50% | \$4,052,360 |
| Coshocton | Village West Lafayette | 1.00% | \$261,682 |
| Crawford | City Bucyrus | 1.50% | \$4,008,709 |
| Crawford | Village Crestline | 2.00% | \$1,069,965 |
| Crawford | City Galion | 2.00% | \$4,138,627 |
| Crawford | Village New Washington | 1.50% | \$309,297 |
| Cuyahoga | City Bay Village | 1.50% | \$5,286,314 |
| Cuyahoga | City Beachwood | 2.00% | \$24,056,638 |
| Cuyahoga | City Bedford | 2.25% | \$9,724,277 |
| Cuyahoga | City Bedford Heights | 2.00% | \$7,898,937 |
| Cuyahoga | Village Bentleyville | 1.00% | \$944,361 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|---------------------------|---------------------|----------------------|
| Cuyahoga | City Berea | 2.00% | \$10,392,189 |
| Cuyahoga | Village Bratenahl | 1.50% | \$1,209,683 |
| Cuyahoga | City Brecksville | 2.00% | \$14,710,595 |
| Cuyahoga | City Broadview Heights | 2.00% | \$9,878,832 |
| Cuyahoga | City Brook Park | 2.00% | \$17,557,772 |
| Cuyahoga | City Brooklyn | 2.50% | \$14,899,766 |
| Cuyahoga | Village Brooklyn Heights | 2.00% | \$3,936,293 |
| Cuyahoga | Village Chagrin Falls | 1.50% | \$2,825,880 |
| Cuyahoga | City Cleveland | 2.00% | \$322,072,689 |
| Cuyahoga | City Cleveland Heights | 2.00% | \$19,214,462 |
| Cuyahoga | Village Cuyahoga Heights | 2.00% | \$7,507,543 |
| Cuyahoga | City East Cleveland | 2.00% | \$7,699,992 |
| Cuyahoga | City Euclid | 2.85% (c) | \$22,732,211 |
| Cuyahoga | City Fairview Park | 2.00% | \$7,696,944 |
| Cuyahoga | City Garfield Heights | 2.00% | \$9,647,637 |
| Cuyahoga | Village Gates Mills | 1.00% | \$1,627,549 |
| Cuyahoga | Village Glenwillow | 2.00% | \$2,742,749 |
| Cuyahoga | City Highland Heights | 2.00% | \$10,834,749 |
| Cuyahoga | Village Highland Hills | 2.50% | \$2,705,136 |
| Cuyahoga | City Independence | 2.00% | \$23,133,807 |
| Cuyahoga | City Lakewood | 1.50% | \$18,804,400 |
| Cuyahoga | Village Linndale | 2.00% | \$80,233 |
| Cuyahoga | City Lyndhurst | 1.50% | \$6,314,324 |
| Cuyahoga | City Maple Heights | 2.50% | \$6,518,979 |
| Cuyahoga | Village Mayfield | 2.00% | \$14,582,595 |
| Cuyahoga | City Mayfield Heights | 1.00% | \$12,111,881 |
| Cuyahoga | City Middleburg Heights | 2.00% | \$16,521,487 |
| Cuyahoga | Village Moreland Hills | 1.00% | \$3,068,697 |
| Cuyahoga | Village Newburgh Heights | 2.00% | \$652,908 |
| Cuyahoga | City North Olmsted | 2.00% | \$12,162,050 |
| Cuyahoga | Village North Randall | 2.75% | \$911,295 |
| Cuyahoga | City North Royalton | 2.00% | \$12,506,880 |
| Cuyahoga | City Oakwood | 2.50% | \$4,799,012 |
| Cuyahoga | City Olmsted Falls | 1.50% | \$2,745,683 |
| Cuyahoga | Village Orange | 2.00% | \$3,136,356 |
| Cuyahoga | City Parma | 2.50% | \$33,997,011 |
| Cuyahoga | City Parma Heights | 3.00% | \$8,046,452 |
| Cuyahoga | City Pepper Pike | 1.00% | \$4,452,246 |
| Cuyahoga | City Richmond Heights | 2.00% | \$4,601,350 |
| Cuyahoga | City Rocky River | 1.50% | \$8,458,567 |
| Cuyahoga | City Seven Hills | 2.00% | \$4,623,539 |
| Cuyahoga | City Shaker Heights | 1.75% | \$19,894,067 |
| Cuyahoga | City Solon | 2.00% | \$40,391,339 |
| Cuyahoga | City South Euclid | 2.00% | \$8,421,074 |
| Cuyahoga | City Strongsville | 2.00% | \$27,896,316 |
| Cuyahoga | City University Heights | 2.50% | \$7,934,792 |
| Cuyahoga | Village Valley View | 2.00% | \$10,622,206 |
| Cuyahoga | Village Walton Hills | 2.00% | \$3,377,503 |
| Cuyahoga | City Warrensville Heights | 2.60% | \$12,690,678 |
| Cuyahoga | City Westlake | 1.50% | \$20,133,423 |
| Cuyahoga | Village Woodmere | 2.50% | \$2,167,224 |
| Darke | Village Ansonia | 1.00% | \$116,431 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|----------------------------|---------------------|----------------------|
| Darke | Village Arcanum | 1.00% | \$394,566 |
| Darke | City Greenville | 1.50% | \$5,636,336 |
| Darke | Village New Madison | 1.00% (b) | \$0 |
| Darke | Village Osgood | 1.00% | \$56,102 |
| Darke | Village Union City | 1.00% | \$221,492 |
| Darke | Village Versailles | 1.50% | \$1,825,842 |
| Defiance | City Defiance | 1.50% | \$6,651,746 |
| Defiance | Village Hicksville | 1.00% | \$931,733 |
| Defiance | Village Sherwood | 1.00% | \$60,012 |
| Delaware | City Delaware | 1.85% | \$17,765,717 |
| Delaware | Village Galena | 1.00% | \$265,925 |
| Delaware | Village Powell | 0.75% | \$4,462,375 |
| Delaware | Village Shawnee Hills | 2.00% | \$367,925 |
| Delaware | Village Sunbury | 1.00% | \$2,468,995 |
| Erie | City Huron | 1.00% | \$2,286,691 |
| Erie | Village Milan | 1.00% | \$395,825 |
| Erie | City Sandusky | 1.00% | \$7,198,066 |
| Erie | City Vermilion | 1.00% | \$1,432,149 |
| Fairfield | Village Baltimore | 1.00% | \$595,775 |
| Fairfield | Village Bremen | 1.00% | \$222,236 |
| Fairfield | Village Carroll | 0.75% | \$136,978 |
| Fairfield | City Lancaster | 1.75% | \$16,703,562 |
| Fairfield | Village Lithopolis | 1.00% | \$297,303 |
| Fairfield | City Pickerington | 1.00% | \$5,010,596 |
| Fairfield | Village Sugar Grove | 0.75% | \$74,482 |
| Fairfield | Village Thurston | 1.00% | \$35,591 |
| Fayette | Village Jeffersonville | 1.00% | \$206,710 |
| Fayette | Village Octa | 1.00% | \$33,849 |
| Fayette | City Washington Courthouse | 1.45% | \$5,110,887 |
| Franklin | City Bexley | 2.00% | \$6,528,228 |
| Franklin | Village Brice | 2.00% (b) | \$45,648 |
| Franklin | City Canal Winchester | 2.00% | \$4,185,721 |
| Franklin | City Columbus | 2.50% | \$677,667,763 |
| Franklin | City Dublin | 2.00% | \$71,619,257 |
| Franklin | City Gahanna | 1.50% | \$15,680,509 |
| Franklin | City Grandview Heights | 2.50% | \$5,498,370 |
| Franklin | City Grove City | 2.00% | \$18,122,577 |
| Franklin | Village Groveport | 2.00% | \$7,918,356 |
| Franklin | Village Harrisburg | 1.00% (b) | \$49,982 |
| Franklin | City Hilliard | 2.00% | \$17,738,225 |
| Franklin | Village Lockbourne | 1.00% | \$99,771 |
| Franklin | Village Marble Cliff | 2.00% | \$817,804 |
| Franklin | Village Minerva Park | 1.00% | \$270,322 |
| Franklin | Village New Albany | 2.00% | \$19,704,551 |
| Franklin | Village Obetz | 2.00% | \$4,510,438 |
| Franklin | City Reynoldsburg | 1.50% | \$11,622,722 |
| Franklin | City Upper Arlington | 2.00% | \$14,661,782 |
| Franklin | Village Urbancrest | 2.00% | \$864,102 |
| Franklin | City Westerville | 2.00% | \$36,941,176 |
| Franklin | City Whitehall | 2.50% | \$20,730,958 |
| Franklin | City Worthington | 2.50% | \$19,601,335 |
| Fulton | Village Archbold | 1.50% | \$3,527,121 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|---------------------------|---------------------|----------------------|
| Fulton | Village Delta | 1.50% | \$868,330 |
| Fulton | Village Fayette | 1.50% | \$308,001 |
| Fulton | Village Metamora | 1.00% | \$229,624 |
| Fulton | Village Swanton | 1.25% | \$1,095,645 |
| Fulton | City Wauseon | 1.50% | \$3,244,163 |
| Gallia | City Gallipolis | 1.00% | \$1,595,135 |
| Gallia | Village Rio Grande | 1.50% (b) | \$207,861 |
| Geauga | Village Burton | 1.00% | \$469,494 |
| Geauga | Village Chardon | 2.00% | \$5,176,182 |
| Geauga | Village Middlefield | 1.00% | \$2,363,214 |
| Geauga | Village South Russell | 1.00% | \$1,244,343 |
| Greene | Village Cedarville | 1.00% | \$521,345 |
| Greene | City Fairborn | 1.50% | \$11,607,273 |
| Greene | Village Jamestown | 0.50% | \$161,416 |
| Greene | City Xenia | 2.25% | \$10,153,457 |
| Greene | Village Yellow Springs | 1.50% | \$1,668,566 |
| Guernsey | Village Byesville | 1.00% | \$326,671 |
| Guernsey | City Cambridge | 2.00% | \$5,996,552 |
| Hamilton | Village Addyston | 1.00% | \$366,464 |
| Hamilton | Village Amberley | 2.00% | \$2,225,479 |
| Hamilton | Village Arlington Heights | 2.10% | \$386,961 |
| Hamilton | City Blue Ash | 1.25% | \$30,833,751 |
| Hamilton | City Cheviot | 2.00% | \$1,626,864 |
| Hamilton | City Cincinnati | 2.10% | \$316,349,260 |
| Hamilton | City Deer Park | 1.50% (b) | \$1,120,165 |
| Hamilton | Village Elmwood Place | 2.00% | \$295,892 |
| Hamilton | Village Evendale | 1.20% | \$11,626,268 |
| Hamilton | Village Fairfax | 1.75% | \$2,639,802 |
| Hamilton | City Forest Park | 1.50% | \$7,367,500 |
| Hamilton | Village Golf Manor | 1.70% | \$648,639 |
| Hamilton | Village Greenhills | 1.50% | \$932,164 |
| Hamilton | City Harrison | 1.00% | \$2,863,614 |
| Hamilton | City Indian Hill | 0.40% | \$5,538,134 |
| Hamilton | Village Lincoln Heights | 2.00% | \$522,760 |
| Hamilton | Village Lockland | 2.10% | \$2,160,177 |
| Hamilton | City Loveland | 1.00% | \$3,291,044 |
| Hamilton | City Madeira | 1.00% | \$2,293,498 |
| Hamilton | Village Mariemont | 1.25% | \$1,857,121 |
| Hamilton | City Montgomery | 1.00% | \$7,135,086 |
| Hamilton | City Mount Healthy | 1.50% | \$1,367,939 |
| Hamilton | Village Newtown | 1.00% | \$1,258,033 |
| Hamilton | City North College Hill | 1.50% (b) | \$2,477,686 |
| Hamilton | City Norwood | 2.00% (b) | \$14,706,343 |
| Hamilton | City Reading | 2.00% | \$6,164,106 |
| Hamilton | City Saint Bernard | 2.10% | \$9,927,988 |
| Hamilton | City Sharonville | 1.50% | \$20,365,647 |
| Hamilton | City Silverton | 1.25% | \$1,384,928 |
| Hamilton | City Springdale | 1.50% | \$12,485,560 |
| Hamilton | Village Woodlawn | 2.00% | \$3,627,075 |
| Hamilton | City Wyoming | 0.80% | \$3,997,868 |
| Hancock | Village Arlington | 1.00% | \$192,510 |
| Hancock | City Findlay | 1.25% | \$21,031,254 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|-------------------------|---------------------|----------------------|
| Hancock | Village McComb | 1.00% (b) | \$711,731 |
| Hardin | Village Ada | 1.65% | \$1,187,190 |
| Hardin | Village Alger | 1.00% | \$41,084 |
| Hardin | Village Dunkirk | 1.00% | \$67,423 |
| Hardin | Village Forest | 1.25% | \$325,796 |
| Hardin | City Kenton | 1.50% | \$2,753,279 |
| Hardin | Village McGuffey | 1.00% | \$60,613 |
| Hardin | Village Ridgeway | 0.50% | \$30,665 |
| Harrison | Village Bowerston | 1.00% (b) | \$64,423 |
| Harrison | Village Cadiz | 1.00% | \$627,123 |
| Harrison | Village Freeport | 1.00% (b) | \$58,188 |
| Harrison | Village Hopedale | 1.00% | \$126,445 |
| Harrison | Village Jewett | 1.00% | \$34,970 |
| Harrison | Village Scio | 1.00% | \$57,054 |
| Henry | Village Deshler | 0.75% | \$226,513 |
| Henry | Village Hamler | 1.00% | \$80,134 |
| Henry | Village Holgate | 1.00% | \$207,821 |
| Henry | Village Liberty Center | 1.00% | \$171,110 |
| Henry | Village Malinta | 1.00% | \$61,550 |
| Henry | Village McClure | 1.00% | \$96,704 |
| Henry | City Napoleon | 1.50% | \$3,453,797 |
| Henry | Village New Bavaria | 1.00% | \$2,799 |
| Highland | City Greenfield | 1.63% | \$1,090,281 |
| Highland | City Hillsboro | 1.50% | \$3,086,179 |
| Highland | Village Leesburg | 1.00% | \$359,028 |
| Hocking | City Logan | 1.50% | \$2,739,470 |
| Holmes | Village Killbuck | 1.00% | \$150,071 |
| Holmes | Village Millersburg | 1.00% | \$1,043,649 |
| Huron | City Bellevue | 1.50% | \$3,578,269 |
| Huron | Village Greenwich | 1.00% | \$186,000 |
| Huron | Village Monroeville | 1.00% | \$427,611 |
| Huron | Village New London | 1.50% | \$560,482 |
| Huron | City Norwalk | 1.50% | \$6,199,443 |
| Huron | Village Wakeman | 1.00% | \$147,794 |
| Huron | City Willard | 1.38% | \$3,078,388 |
| Jackson | City Wellston | 1.00% | \$1,138,966 |
| Jefferson | Village Mingo Junction | 2.00% | \$938,882 |
| Jefferson | City Steubenville | 2.00% | \$8,690,970 |
| Jefferson | Village Stratton | 1.00% | \$583,849 |
| Jefferson | City Toronto | 2.00% | \$2,513,184 |
| Jefferson | Village Wintersville | 1.00% | \$840,184 |
| Knox | Village Centerburg | 1.00% | \$330,873 |
| Knox | Village Danville | 1.00% (b) | \$184,854 |
| Knox | Village Fredericktown | 1.00% | \$414,159 |
| Knox | Village Gambier | 1.50% | \$747,834 |
| Knox | City Mount Vernon | 1.50% | \$9,017,691 |
| Lake | City Eastlake | 2.00% | \$6,530,333 |
| Lake | Village Fairport Harbor | 2.00% | \$770,435 |
| Lake | Village Grand River | 2.00% | \$236,708 |
| Lake | City Kirtland | 2.00% | \$3,015,018 |
| Lake | Village Madison | 1.00% | \$873,623 |
| Lake | City Mentor | 2.00% | \$33,076,748 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|-------------------------|---------------------|----------------------|
| Lake | City Mentor-on-the-Lake | 2.00% | \$959,764 |
| Lake | Village North Perry | 1.00% | \$1,154,704 |
| Lake | City Painesville | 2.00% | \$6,959,791 |
| Lake | Village Perry | 1.00% | \$599,292 |
| Lake | Village Timberlake | 1.00% | \$75,269 |
| Lake | City Wickliffe | 2.00% | \$13,557,446 |
| Lake | City Willoughby | 2.00% | \$15,002,901 |
| Lake | City Willoughby Hills | 2.00% | \$3,583,996 |
| Lake | City Willowick | 2.00% | \$2,308,396 |
| Lawrence | Village Coal Grove | 1.00% (b) | \$255,268 |
| Lawrence | City Ironton | 1.00% | \$2,167,280 |
| Licking | Village Granville | 1.50% | \$2,920,465 |
| Licking | City Heath | 1.50% | \$5,436,271 |
| Licking | Village Hebron | 1.50% | \$1,272,887 |
| Licking | Village Johnstown | 1.00% | \$1,644,645 |
| Licking | City Newark | 1.75% | \$19,380,456 |
| Licking | City Pataskala | 1.00% | \$3,254,180 |
| Licking | Village Utica | 1.75% | \$526,094 |
| Logan | Village Belle Center | 1.00% | \$102,024 |
| Logan | City Bellefontaine | 1.33% | \$4,951,622 |
| Logan | Village DeGraff | 1.00% | \$147,148 |
| Logan | Village Huntsville | 1.00% | \$52,563 |
| Logan | Village Lakeview | 1.00% | \$173,226 |
| Logan | Village Quincy | 1.00% | \$40,300 |
| Logan | Village Russells Point | 1.00% | \$200,919 |
| Logan | Village Valley Hi | 1.00% | \$26,015 |
| Lorain | City Amherst | 1.50% | \$4,109,010 |
| Lorain | City Avon | 1.75% | \$10,262,606 |
| Lorain | City Avon Lake | 1.50% | \$9,332,543 |
| Lorain | City Elyria | 1.75% | \$21,240,850 |
| Lorain | Village Grafton | 1.50% | \$1,274,443 |
| Lorain | Village LaGrange | 1.50% | \$803,664 |
| Lorain | City Lorain | 2.00% | \$18,833,527 |
| Lorain | City North Ridgeville | 1.00% | \$8,326,062 |
| Lorain | City Oberlin | 1.90% | \$5,414,328 |
| Lorain | Village Sheffield | 2.00% | \$3,310,113 |
| Lorain | City Sheffield Lake | 1.50% | \$2,010,275 |
| Lorain | Village South Amherst | 1.00% (b) | \$211,415 |
| Lorain | Village Wellington | 1.00% | \$1,520,855 |
| Lucas | Village Holland | 2.25% | \$3,082,482 |
| Lucas | City Maumee | 1.50% | \$13,594,500 |
| Lucas | City Oregon | 2.25% | \$26,632,629 |
| Lucas | Village Ottawa Hills | 1.50% | \$3,537,917 |
| Lucas | City Sylvania | 1.50% | \$8,606,974 |
| Lucas | City Toledo | 2.25% | \$153,580,760 |
| Lucas | Village Waterville | 2.00% | \$2,575,912 |
| Lucas | Village Whitehouse | 1.50% | \$2,065,761 |
| Madison | City London | 1.00% | \$3,148,686 |
| Madison | Village Mount Sterling | 1.00% | \$467,672 |
| Madison | Village Plain City | 1.00% | \$1,000,558 |
| Madison | Village West Jefferson | 1.00% | \$2,090,482 |
| Mahoning | City Campbell | 2.50% | \$1,693,100 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|--------------------------|---------------------|----------------------|
| Mahoning | City Canfield | 1.00% (b) | \$2,292,551 |
| Mahoning | Village Lowellville | 2.00% | \$386,672 |
| Mahoning | Village Sebring | 2.00% | \$1,408,657 |
| Mahoning | City Struthers | 2.00% | \$2,604,839 |
| Mahoning | City Youngstown | 2.75% | \$45,513,204 |
| Marion | City Marion | 1.75% | \$11,914,178 |
| Marion | Village New Bloomington | 1.00% | \$28,746 |
| Medina | City Brunswick | 1.85% | \$13,503,802 |
| Medina | City Medina | 1.25% | \$12,771,074 |
| Medina | Village Seville | 1.00% | \$971,462 |
| Medina | City Wadsworth | 1.30% | \$6,877,943 |
| Medina | Village Westfield Center | 1.00% | \$1,067,731 |
| Meigs | Village Middleport | 1.00% | \$230,966 |
| Meigs | Village Pomeroy | 1.00% | \$325,789 |
| Mercer | City Celina | 1.50% | \$3,737,984 |
| Mercer | Village Coldwater | 1.00% | \$1,331,541 |
| Mercer | Village Fort Recovery | 1.00% | \$865,955 |
| Mercer | Village Rockford | 1.00% | \$258,353 |
| Mercer | Village Saint Henry | 1.00% | \$732,580 |
| Miami | Village Bradford | 1.00% | \$142,105 |
| Miami | Village Covington | 1.50% | \$805,737 |
| Miami | City Piqua | 1.75% | \$8,184,808 |
| Miami | Village Pleasant Hill | 0.75% | \$160,005 |
| Miami | City Tipp City | 1.50% | \$4,017,680 |
| Miami | City Troy | 1.75% | \$14,186,343 |
| Miami | Village West Milton | 1.50% | \$877,060 |
| Monroe | Village Woodsfield | 1.00% | \$466,717 |
| Montgomery | Village Brookville | 1.75% | \$2,684,006 |
| Montgomery | City Centerville | 1.75% | \$11,681,571 |
| Montgomery | City Clayton | 1.50% | \$2,225,431 |
| Montgomery | City Dayton | 2.25% | \$102,782,489 |
| Montgomery | City Englewood | 1.75% | \$5,699,076 |
| Montgomery | Village Farmersville | 1.00% | \$152,445 |
| Montgomery | Village Germantown | 1.25% | \$1,051,654 |
| Montgomery | City Huber Heights | 2.00% | \$11,844,953 |
| Montgomery | City Kettering | 2.25% | \$38,402,243 |
| Montgomery | City Miamisburg | 2.25% | \$13,951,100 |
| Montgomery | City Moraine | 2.00% | \$9,975,700 |
| Montgomery | Village New Lebanon | 1.00% | \$693,518 |
| Montgomery | Village Oakwood | 2.50% | \$6,282,658 |
| Montgomery | Village Phillipsburg | 1.50% | \$71,260 |
| Montgomery | City Riverside | 1.50% | \$4,000,789 |
| Montgomery | City Trotwood | 2.25% | \$4,719,930 |
| Montgomery | City Union | 1.00% | \$531,323 |
| Montgomery | City Vandalia | 2.00% | \$11,711,812 |
| Montgomery | City West Carrollton | 2.00% | \$6,271,172 |
| Morgan | Village Malta | 1.00% | \$81,429 |
| Morgan | Village McConnelsville | 1.00% | \$377,532 |
| Morrow | Village Cardington | 1.00% | \$447,346 |
| Morrow | Village Edison | 0.50% | \$18,772 |
| Morrow | Village Mount Gilead | 1.00% | \$898,258 |
| Muskingum | Village Dresden | 1.00% | \$288,031 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|--------------------------|---------------------|----------------------|
| Muskingum | Village Frazeyzburg | 1.00% | \$112,559 |
| Muskingum | Village New Concord | 1.00% | \$596,641 |
| Muskingum | Village South Zanesville | 1.50% | \$309,152 |
| Muskingum | City Zanesville | 1.90% | \$14,462,008 |
| Ottawa | Village Clay Center | 1.50% | \$67,442 |
| Ottawa | Village Elmore | 1.75% | \$614,117 |
| Ottawa | Village Genoa | 1.50% | \$799,705 |
| Ottawa | Village Oak Harbor | 1.00% | \$612,724 |
| Ottawa | City Port Clinton | 1.50% | \$2,146,816 |
| Paulding | Village Antwerp | 1.00% | \$253,105 |
| Paulding | Village Cecil | 1.00% | \$13,531 |
| Paulding | Village Melrose | 1.00% | \$19,638 |
| Paulding | Village Oakwood | 1.00% | \$100,527 |
| Paulding | Village Paulding | 0.50% | \$406,658 |
| Perry | Village Crooksville | 1.50% | \$475,012 |
| Perry | City New Lexington | 1.00% | \$780,515 |
| Perry | Village Roseville | 1.00% | \$123,294 |
| Pickaway | Village Ashville | 1.00% | \$834,790 |
| Pickaway | City Circleville | 1.50% | \$4,672,502 |
| Pickaway | Village Commercial Point | 1.00% | \$330,287 |
| Pickaway | Village South Bloomfield | 1.00% | \$244,906 |
| Pike | Village Piketon | 1.00% | \$519,821 |
| Pike | City Waverly | 1.00% | \$1,339,338 |
| Portage | City Aurora | 2.00% | \$10,506,156 |
| Portage | Village Brady Lake | 1.00% | \$45,749 |
| Portage | Village Garrettsville | 1.75% | \$1,084,854 |
| Portage | Village Hiram | 2.00% | \$400,689 |
| Portage | City Kent | 2.00% | \$10,388,773 |
| Portage | Village Mantua | 1.50% | \$444,601 |
| Portage | City Ravenna | 2.00% | \$7,352,170 |
| Portage | City Streetsboro | 2.00% | \$9,925,102 |
| Portage | Village Windham | 1.50% | \$504,914 |
| Preble | City Eaton | 1.50% | \$3,494,421 |
| Preble | Village Lewisburg | 1.50% | \$830,215 |
| Preble | Village New Paris | 1.00% | \$477 |
| Preble | Village West Alexandria | 1.00% | \$282,538 |
| Preble | Village West Elkton | 1.00% | \$21,079 |
| Putnam | Village Columbus Grove | 1.25% (b) | \$462,924 |
| Putnam | Village Fort Jennings | 1.00% | \$69,555 |
| Putnam | Village Glandorf | 1.50% | \$381,559 |
| Putnam | Village Kalida | 1.00% | \$695,512 |
| Putnam | Village Leipsic | 1.50% (b) | \$1,755,725 |
| Putnam | Village Miller City | 1.00% | \$31,720 |
| Putnam | Village Ottawa | 1.00% | \$1,234,024 |
| Putnam | Village Ottoville | 1.00% | \$413,549 |
| Putnam | Village Pandora | 1.50% | \$332,921 |
| Richland | Village Bellville | 1.00% | \$409,925 |
| Richland | Village Butler | 1.00% | \$126,479 |
| Richland | Village Lexington | 1.00% | \$1,439,264 |
| Richland | City Mansfield | 1.75% | \$23,599,076 |
| Richland | Village Ontario | 1.50% | \$4,259,660 |
| Richland | Village Plymouth | 1.00% | \$313,722 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|------------------------|---------------------|----------------------|
| Richland | City Shelby | 1.25% | \$3,018,382 |
| Ross | Village Adelphi | 1.00% | \$25,625 |
| Ross | City Chillicothe | 1.60% | \$10,824,547 |
| Sandusky | City Clyde | 1.50% | \$3,831,900 |
| Sandusky | City Fremont | 1.50% | \$8,003,953 |
| Sandusky | Village Gibsonburg | 1.00% | \$568,022 |
| Scioto | Village New Boston | 2.50% | \$1,392,024 |
| Scioto | City Portsmouth | 1.40% | \$6,717,776 |
| Seneca | Village Bettsville | 1.00% | \$139,765 |
| Seneca | City Fostoria | 2.00% | \$4,470,906 |
| Seneca | Village Green Springs | 1.00% | \$260,011 |
| Seneca | Village New Riegel | 1.00% | \$69,164 |
| Seneca | City Tiffin | 1.75% | \$7,053,041 |
| Shelby | Village Anna | 1.75% | \$500,510 |
| Shelby | Village Botkins | 1.50% | \$553,019 |
| Shelby | Village Fort Loramie | 1.50% | \$1,044,232 |
| Shelby | Village Jackson Center | 1.50% | \$686,852 |
| Shelby | Village Kettlersville | 1.00% | \$13,252 |
| Shelby | Village Russia | 1.50% | \$230,901 |
| Shelby | City Sidney | 1.50% | \$13,178,674 |
| Stark | City Alliance | 2.00% | \$9,936,767 |
| Stark | Village Beach City | 1.00% | \$51,632 |
| Stark | Village Brewster | 1.00% | \$790,836 |
| Stark | Village Canal Fulton | 1.50% | \$2,025,816 |
| Stark | City Canton | 2.00% | \$43,491,316 |
| Stark | Village East Canton | 1.50% | \$293,206 |
| Stark | Village Hartville | 1.00% | \$936,708 |
| Stark | City Louisville | 2.00% | \$3,602,065 |
| Stark | City Massillon | 1.80% | \$13,976,393 |
| Stark | Village Minerva | 1.50% | \$2,318,126 |
| Stark | Village Navarre | 1.50% | \$844,709 |
| Stark | City North Canton | 1.50% | \$5,969,366 |
| Stark | Village Wilmot | 1.50% (b) | \$92,248 |
| Summit | City Akron | 2.25% | \$126,561,592 |
| Summit | City Barberton | 2.00% | \$11,829,779 |
| Summit | Village Boston Heights | 2.00% | \$912,148 |
| Summit | City Cuyahoga Falls | 2.00% | \$18,424,555 |
| Summit | City Fairlawn | 2.00% | \$10,289,184 |
| Summit | City Green | 2.00% | \$18,311,275 |
| Summit | City Hudson | 2.00% | \$17,891,686 |
| Summit | Village Lakemore | 2.00% | \$585,000 |
| Summit | City Macedonia | 2.25% | \$6,774,268 |
| Summit | Village Mogadore | 2.25% | \$2,282,998 |
| Summit | City Munroe Falls | 2.00% | \$1,124,187 |
| Summit | City New Franklin | 1.00% | \$835,862 |
| Summit | Village Northfield | 2.00% | \$1,013,176 |
| Summit | City Norton | 2.00% | \$4,577,929 |
| Summit | Village Peninsula | 1.00% | \$294,182 |
| Summit | Village Reminderville | 1.50% | \$1,879,314 |
| Summit | Village Richfield | 2.00% | \$7,762,192 |
| Summit | Village Silver Lake | 2.00% | \$485,854 |
| Summit | City Stow | 2.00% | \$12,802,712 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|-------------------------|---------------------|----------------------|
| Summit | City Tallmadge | 2.00% | \$7,812,169 |
| Summit | City Twinsburg | 2.25% | \$19,966,970 |
| Trumbull | City Girard | 2.00% | \$3,525,761 |
| Trumbull | City Hubbard | 1.50% | \$2,051,359 |
| Trumbull | Village Lordstown | 1.00% | \$5,363,235 |
| Trumbull | Village McDonald | 2.00% | \$995,367 |
| Trumbull | Village Newton Falls | 1.00% | \$766,382 |
| Trumbull | City Niles | 1.50% | \$5,627,246 |
| Trumbull | City Warren | 2.00% | \$17,196,777 |
| Tuscarawas | Village Baltic | 1.00% | \$117,175 |
| Tuscarawas | Village Bolivar | 1.00% | \$135,956 |
| Tuscarawas | Village Dennison | 2.00% | \$628,720 |
| Tuscarawas | City Dover | 1.50% | \$6,364,862 |
| Tuscarawas | Village Gnadenhutten | 1.50% | \$295,049 |
| Tuscarawas | Village Midvale | 1.00% | \$170,072 |
| Tuscarawas | Village Mineral City | 1.00% | \$59,050 |
| Tuscarawas | City New Philadelphia | 1.50% | \$6,303,527 |
| Tuscarawas | Village Newcomerstown | 2.00% | \$1,288,564 |
| Tuscarawas | Village Port Washington | 1.00% | \$62,336 |
| Tuscarawas | Village Roswell | 1.00% | \$17,378 |
| Tuscarawas | Village Stone Creek | 1.00% (b) | \$15,161 |
| Tuscarawas | Village Strasburg | 1.00% | \$421,313 |
| Tuscarawas | Village Sugarcreek | 1.50% | \$1,128,081 |
| Tuscarawas | Village Tuscarawas | 1.00% | \$65,153 |
| Tuscarawas | City Uhrichsville | 1.75% | \$1,234,311 |
| Union | City Marysville | 1.50% (b) | \$9,631,406 |
| Union | Village Milford Center | 1.00% | \$78,667 |
| Union | Village Richwood | 1.00% | \$436,312 |
| Van Wert | Village Convoy | 1.00% | \$128,573 |
| Van Wert | Village Middle Point | 1.50% | \$58,574 |
| Van Wert | Village Ohio City | 1.00% | \$57,154 |
| Van Wert | City Van Wert | 1.72% | \$5,778,806 |
| Van Wert | Village Willshire | 1.00% | \$48,339 |
| Warren | Village Carlisle | 1.50% | \$878,055 |
| Warren | Village Corwin | 0.50% | \$15,684 |
| Warren | City Franklin | 2.00% | \$5,576,650 |
| Warren | City Lebanon | 1.00% | \$5,542,665 |
| Warren | Village Maineville | 1.00% | \$294,304 |
| Warren | City Mason | 1.00% | \$20,205,871 |
| Warren | Village Morrow | 1.00% | \$247,001 |
| Warren | Village South Lebanon | 1.00% | \$1,008,056 |
| Warren | City Springboro | 1.50% | \$10,264,118 |
| Warren | Village Waynesville | 1.00% | \$361,181 |
| Washington | City Belpre | 1.00% | \$1,227,866 |
| Washington | Village Beverly | 1.00% | \$276,121 |
| Washington | City Marietta | 1.70% | \$8,286,776 |
| Wayne | Village Apple Creek | 1.00% | \$203,457 |
| Wayne | Village Creston | 1.00% | \$198,959 |
| Wayne | Village Dalton | 1.00% | \$413,172 |
| Wayne | Village Doylestown | 2.00% | \$777,852 |
| Wayne | Village Marshallville | 1.00% (b) | \$51,099 |
| Wayne | Village Mount Eaton | 1.00% | \$86,347 |

| <u>County</u> | <u>Municipality</u> | <u>Tax Rate (a)</u> | <u>Gross Revenue</u> |
|---------------|-------------------------|---------------------|----------------------|
| Wayne | City Orrville | 1.00% | \$4,572,153 |
| Wayne | City Rittman | 1.50% | \$1,309,295 |
| Wayne | Village Shreve | 1.00% | \$215,053 |
| Wayne | Village Smithville | 1.50% | \$535,094 |
| Wayne | Village West Salem | 1.00% | \$216,922 |
| Wayne | City Wooster | 1.00% | \$9,210,703 |
| Williams | City Bryan | 1.80% | \$6,382,295 |
| Williams | Village Edgerton | 1.00% | \$407,546 |
| Williams | Village Edon | 1.50% | \$351,139 |
| Williams | Village Montpelier | 1.50% | \$1,508,024 |
| Williams | Village Pioneer | 1.00% | \$371,216 |
| Williams | Village Stryker | 1.50% | \$407,054 |
| Williams | Village West Unity | 1.50% | \$601,665 |
| Wood | Village Bloomdale | 1.00% | \$92,656 |
| Wood | City Bowling Green | 2.00% | \$15,616,544 |
| Wood | Village Bradner | 1.00% | \$119,420 |
| Wood | Village Cygnet | 1.00% | \$77,279 |
| Wood | Village Grand Rapids | 1.00% | \$223,286 |
| Wood | Village Haskins | 1.00% | \$208,644 |
| Wood | Village Luckey | 1.00% | \$158,169 |
| Wood | Village Millbury | 1.50% | \$204,262 |
| Wood | Village North Baltimore | 1.00% | \$621,505 |
| Wood | City Northwood | 1.50% | \$4,326,416 |
| Wood | Village Pemberville | 1.00% | \$333,931 |
| Wood | City Perrysburg | 1.50% | \$14,649,967 |
| Wood | Village Portage | 1.00% | \$82,294 |
| Wood | City Rossford | 2.25% | \$3,168,408 |
| Wood | Village Tontogany | 1.00% | \$70,934 |
| Wood | Village Walbridge | 1.50% | \$780,620 |
| Wood | Village Weston | 1.00% | \$205,273 |
| Wyandot | Village Carey | 1.50% | \$1,164,526 |
| Wyandot | Village Kirby | 1.00% (b) | \$13,829 |
| Wyandot | Village Sycamore | 1.00% | \$111,377 |
| Wyandot | City Upper Sandusky | 1.00% | \$2,226,364 |

(a) Rate in effect as of December 31, 2011.

(b) Didn't submit 2011 data; previous year's data is shown.

(c) Reflects only the City of Euclid's tax. The Euclid City School District receives revenue from an additional 0.47% municipal income tax. Therefore, the total income tax imposed in Euclid is 2.85%.

(d) Tax in effect January 2008, but no record of revenues.

Source: Data submitted to the Ohio Department of Taxation.