



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table PC 1
No. 63 (2013)
May 22, 2013

REAL PROPERTY TAX: Conveyance Fees Collected During Calendar Year 2011

Ohio Revised Code Section 319.54(G)(3) establishes a mandatory conveyance fee on the transfer of real property. The fee is based on the value of the property that is transferred: one dollar per thousand dollars of value. In addition, Ohio Revised Code Section 322.02 allows the board of county commissioners of each county to levy a permissive real property transfer fee: up to three dollars per thousand dollars of value of real property transferred. In simple terms, both the mandatory fee and the permissive county fee (a combined maximum of 4 mills) apply to the selling price of real estate at the time of sale. The revenue from both the mandatory fee and the permissive fee is deposited in the general fund of the county--none of the revenue goes to the state.

Table PC-1 shows the revenues collected by each county from both the mandatory transfer fee and the permissive real property transfer fee. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation. Note: There were two counties that did not submit calendar year 2011 data; previous year's data were used.

In 2011, conveyance fees generated \$80.4 million: \$25.0 million mandatory fees and \$55.3 million from the permissive fees. The number of conveyances on which the mandatory fees were collected ranged from 255 in Vinton County to 19,020 in Cuyahoga County. The total mandatory conveyance fees collected by each county ranged from \$15,512 in Monroe County to \$3.4 million in Franklin County. The average mandatory conveyance fee collected by each county ranged from \$37.06 in Guernsey County to \$273.27 in Delaware County, with a statewide average of \$126.05.

For those counties that charge both the mandatory and permissive fees (all excluding Ross county), the total collected, including both mandatory and permissive fees, ranged from \$46,536 in Monroe County to \$9.4 million in Cuyahoga County. The average total conveyance fee collected by each county ranged from \$137.96 in Huron County to \$835.58 in Delaware County, with a statewide average of \$404.79.

Ohio Revised Code Section 319.54(G)(3) exempts certain conveyances from the mandatory transfer fee. During 2011, a total of 178,103 (47.3 percent of the total) transfer fee statements filed with the county auditors were exempted from the fee. The lowest percentage exempted was in Delaware County with 38.3 percent exempted. Wyandot County, with 71.1 percent, had the highest percentage exempted.

REAL PROPERTY CONVEYANCE (TRANSFER) FEES, TAX YEAR 2011

County	Number of Conveyances		Mandatory Collected		Total	Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive				
Statewide	198,502	178,103	\$25,022,052	\$55,328,795	\$80,350,846		\$126.05	\$404.79
Adams	670	627	\$46,854	\$140,563	\$187,417	\$3.00	\$69.93	\$279.73
Allen	1,829	1,509	\$128,423	\$385,269	\$513,691	\$2.00	\$70.21	\$280.86
Ashland	925	973	\$88,268	\$264,805	\$353,074	\$3.00	\$95.43	\$381.70
Ashtabula	2,320	1,859	\$151,005	\$453,014	\$604,018	\$3.00	\$65.09	\$260.35
Athens	715	816	\$65,797	\$197,390	\$263,186	\$3.00	\$92.02	\$368.09
Auglaize	779	727	\$82,215	\$164,427	\$246,642	\$2.00	\$105.54	\$316.61
Belmont	1,190	1,435	\$84,235	\$168,328	\$252,564	\$2.00	\$70.79	\$212.24
Brown	940	925	\$84,116	\$168,232	\$252,348	\$2.00	\$89.49	\$268.46
Butler	5,707	4,525	\$985,912	\$1,971,429	\$2,957,341	\$2.00	\$172.75	\$518.20
Carroll	719	579	\$60,897	\$182,692	\$243,589	\$3.00	\$84.70	\$338.79
Champaign	700	682	\$66,262	\$198,786	\$265,048	\$3.00	\$94.66	\$378.64
Clark	2,415	1,937	\$201,550	\$761,299	\$962,849	\$3.00	\$83.46	\$398.70
Clermont	3,260	2,354	\$488,626	\$1,465,877	\$1,954,503	\$3.00	\$149.89	\$599.54
Clinton	764	858	\$77,242	\$193,104	\$270,346	\$2.50	\$101.10	\$353.86
Columbiana	1,699	1,669	\$108,753	\$326,259	\$435,012	\$3.00	\$64.01	\$256.04
Coshocton	687	557	\$52,209	\$156,627	\$208,836	\$3.00	\$76.00	\$303.98
Crawford	726	758	\$49,885	\$149,656	\$199,542	\$3.00	\$68.71	\$274.85
Cuyahoga	19,020	19,801	\$2,348,856	\$7,046,567	\$9,395,422	\$3.00	\$123.49	\$493.98
Darke	996	1,003	\$103,633	\$151,856	\$255,489	\$2.00	\$104.05	\$256.51
Defiance	811	578	\$70,627	\$211,880	\$282,506	\$3.00	\$87.09	\$348.34
Delaware	3,532	2,193	\$965,195	\$1,986,057	\$2,951,253	\$2.00	\$273.27	\$835.58
Erie	1,279	1,382	\$144,055	\$432,165	\$576,219	\$3.00	\$112.63	\$450.52
Fairfield	2,317	1,651	\$371,186	\$1,101,592	\$1,472,779	\$3.00	\$160.20	\$635.64
Fayette (c)	598	538	\$57,162	\$113,797	\$170,959	\$2.00	\$95.59	\$285.88
Franklin	18,545	18,378	\$3,420,293	\$3,344,955	\$6,765,247	\$1.00	\$184.43	\$364.80

County	Number of Conveyances		Total			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory Collected	Permissive	Total			
Fulton	713	750	\$79,882	\$239,647	\$319,530	\$3.00	\$112.04	\$448.15
Gallia	477	498	\$35,605	\$106,814	\$142,419	\$3.00	\$74.64	\$298.57
Geauga	1,404	1,507	\$275,128	\$732,197	\$1,007,325	\$3.00	\$195.96	\$717.47
Greene	2,318	2,075	\$397,938	\$397,938	\$795,876	\$1.00	\$171.67	\$343.35
Guernsey	924	889	\$34,242	\$102,726	\$136,969	\$3.00	\$37.06	\$148.23
Hamilton (c)	14,649	9,403	\$2,344,231	\$4,674,077	\$7,018,309	\$2.00	\$160.03	\$479.10
Hancock	1,426	1,075	\$188,533	\$377,066	\$565,599	\$2.00	\$132.21	\$396.63
Hardin	650	575	\$62,531	\$186,531	\$249,063	\$3.00	\$96.20	\$383.17
Harrison	356	451	\$37,295	\$111,786	\$149,081	\$3.00	\$104.76	\$418.77
Henry	619	680	\$60,656	\$181,969	\$242,625	\$3.00	\$97.99	\$391.96
Highland	1,026	799	\$84,125	\$168,251	\$252,376	\$2.00	\$81.99	\$245.98
Hocking	543	499	\$46,264	\$138,792	\$185,056	\$3.00	\$85.20	\$340.80
Holmes	640	570	\$90,211	\$270,632	\$360,843	\$3.00	\$140.95	\$563.82
Huron	1,199	990	\$87,459	\$77,956	\$165,415	\$1.00	\$72.94	\$137.96
Jackson	605	517	\$38,702	\$112,812	\$151,514	\$3.00	\$63.97	\$250.44
Jefferson	919	1,420	\$62,412	\$187,236	\$249,648	\$3.00	\$67.91	\$271.65
Knox	1,149	1,143	\$119,831	\$239,662	\$359,493	\$2.00	\$104.29	\$312.87
Lake	3,533	3,600	\$498,725	\$1,492,525	\$1,991,249	\$3.00	\$141.16	\$563.61
Lawrence	1,084	1,010	\$89,084	\$267,252	\$356,335	\$3.00	\$82.18	\$328.72
Licking	2,905	3,118	\$402,534	\$402,206	\$804,740	\$1.00	\$138.57	\$277.02
Logan	1,128	817	\$122,805	\$122,805	\$245,610	\$1.00	\$108.87	\$217.74
Lorain	5,061	4,686	\$607,372	\$1,822,115	\$2,429,487	\$3.00	\$120.01	\$480.04
Lucas	9,485	7,289	\$775,056	\$2,325,169	\$3,100,225	\$3.00	\$81.71	\$326.86
Madison	587	656	\$93,022	\$93,022	\$186,045	\$1.00	\$158.47	\$316.94
Mahoning	3,771	4,175	\$339,890	\$1,019,270	\$1,359,160	\$3.00	\$90.13	\$360.42
Marion	1,258	1,015	\$105,019	\$105,019	\$210,038	\$1.00	\$83.48	\$166.96
Medina	2,898	2,033	\$452,219	\$899,892	\$1,352,111	\$2.00	\$156.05	\$466.57
Meigs	427	456	\$23,681	\$47,362	\$71,044	\$2.00	\$55.46	\$166.38
Mercer	714	527	\$79,652	\$199,129	\$278,780	\$2.50	\$111.56	\$390.45
Miami	1,861	1,365	\$227,033	\$226,771	\$453,804	\$1.00	\$122.00	\$243.85
Monroe	306	369	\$15,512	\$31,024	\$46,536	\$2.00	\$50.69	\$152.08
Montgomery	9,256	7,725	\$1,004,890	\$1,992,594	\$2,997,483	\$2.00	\$108.57	\$323.84
Morgan	323	264	\$20,105	\$40,211	\$60,316	\$2.00	\$62.25	\$186.74
Morrow	828	667	\$69,861	\$209,583	\$279,444	\$3.00	\$84.37	\$337.49
Muskingum	1,655	1,182	\$150,666	\$301,331	\$451,996	\$2.00	\$91.04	\$273.11

County	Number of Conveyances		Mandatory Collected	Permissive	Total	Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt						
Noble	400	355	\$26,605	\$79,816	\$106,422	\$3.00	\$66.51	\$266.05
Ottawa	1,122	1,102	\$150,275	\$150,275	\$300,550	\$1.00	\$133.94	\$267.87
Paulding	421	547	\$32,527	\$97,582	\$130,109	\$3.00	\$77.26	\$309.05
Perry	598	601	\$47,560	\$143,739	\$191,299	\$3.00	\$79.53	\$319.90
Pickaway	777	686	\$104,367	\$208,733	\$313,100	\$2.00	\$134.32	\$402.96
Pike	414	463	\$29,019	\$29,019	\$58,038	\$1.00	\$70.09	\$140.19
Portage	2,558	2,205	\$314,613	\$942,756	\$1,257,369	\$3.00	\$122.99	\$491.54
Preble	834	789	\$76,430	\$152,860	\$229,289	\$2.00	\$91.64	\$274.93
Putnam	582	586	\$54,653	\$163,959	\$218,612	\$3.00	\$93.91	\$375.62
Richland	2,049	1,849	\$244,103	\$488,206	\$732,309	\$3.00	\$119.13	\$357.40
Ross	1,392	1,230	\$123,030	\$0	\$123,030	\$0.00	\$88.38	\$88.38
Sandusky	1,149	848	\$120,137	\$337,544	\$457,681	\$3.00	\$104.56	\$398.33
Scioto	1,358	1,348	\$89,270	\$267,809	\$357,079	\$3.00	\$65.74	\$262.94
Seneca	1,084	849	\$92,801	\$278,402	\$371,202	\$3.00	\$85.61	\$342.44
Shelby	819	695	\$87,538	\$262,613	\$350,151	\$3.00	\$106.88	\$427.53
Stark	6,224	5,547	\$636,922	\$1,910,673	\$2,547,595	\$3.00	\$102.33	\$409.32
Summit	9,496	8,507	\$1,242,572	\$3,669,156	\$4,911,728	\$3.00	\$130.85	\$517.24
Trumbull	3,289	3,935	\$209,899	\$629,457	\$839,356	\$3.00	\$63.82	\$255.20
Tuscarawas	1,783	1,718	\$153,488	\$460,464	\$613,952	\$3.00	\$86.08	\$344.34
Union	917	674	\$171,646	\$171,646	\$343,291	\$1.00	\$187.18	\$374.36
Van Wert	561	671	\$49,669	\$149,007	\$198,676	\$3.00	\$88.54	\$354.15
Vinton	255	285	\$16,683	\$50,050	\$66,733	\$3.00	\$65.42	\$261.70
Warren	4,123	2,682	\$835,214	\$1,670,429	\$2,505,643	\$2.00	\$202.57	\$607.72
Washington	973	920	\$106,086	\$318,259	\$424,345	\$3.00	\$109.03	\$436.12
Wayne	1,933	1,634	\$202,862	\$202,862	\$405,723	\$1.00	\$104.95	\$209.89
Williams	916	1,303	\$57,310	\$171,930	\$229,240	\$3.00	\$62.57	\$250.26
Wood	2,232	1,973	\$275,613	\$544,354	\$819,966	\$2.00	\$123.48	\$367.37
Wyandot	403	992	\$45,734	\$137,202	\$182,936	\$3.00	\$113.48	\$453.94

(a) Average mandatory fee per conveyance excludes exempt conveyances and permissive fees collected.

(b) Average total fee per conveyance excludes exempt conveyances yet includes both mandatory and permissive fees collected.

(c) Data not submitted for 2011; previous year's data shown.

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