

Property Taxation and School Funding



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PROPERTY TAXATION AND SCHOOL FUNDING

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PROPERTY TAXATION AND SCHOOL FUNDING

2008 Update

Introduction

School funding in Ohio is a shared responsibility between the state and local school systems. Excluding federal dollars, slightly less than half of all funding statewide is locally generated, with virtually all of the local money coming from the property tax. In tax year 2007 local property taxes generated over \$9.55 billion for local and joint vocational schools. In Fiscal Year (FY) 2008, the school district income tax, the other source of local tax money, provided about \$308 million for schools.

This paper analyzes the property tax system and its interaction with the state's school funding formula. Reflected in the discussions are the changes to both the property tax and school funding system enacted in both House Bill 66, the 2006/2007 state biennial budget and House Bill 119, the 2008/2009 state biennial budget. The paper is divided into three parts, beginning with a general overview of property taxation. It continues with a discussion of the relationship between the property tax and the state funding system. The last section includes several statistical analyses of the property tax. These include measures of the varying capacities of school districts to raise money through the property tax and the amount school district residents are paying toward local school taxes relative to their incomes.

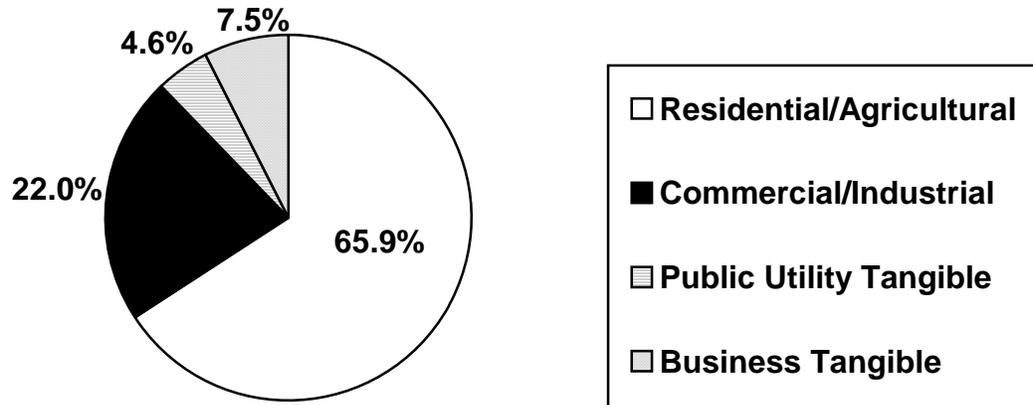
There are four appendices to the paper. Appendix A contains a glossary of terms. Throughout this paper, defined terms appear in bold face print. Appendix B has a detailed discussion of the tangible personal property tax changes that were enacted in the 2006/2007 Biennial Budget, House Bill 66. Appendices C and D contain individual school district data related to the final section of the paper.

I. Overview of Property Taxes

Since the 1800s, the property tax has been the single most important source of funding for Ohio's schools. In fact, of all property taxes levied in Ohio, approximately two-thirds go to fund schools. The remainder is split among all other local governments in the state.

There are actually two types of property taxed in Ohio, with each having two additional classifications. The first type, **real property** (land and buildings), is broken into two classifications--**residential and agricultural (Class One)** and **industrial and commercial (Class Two)**. The second type of property, **business tangible personal property** (machinery, equipment, furniture, fixtures, and inventories), is also broken into two classifications--property of public utilities (the tax on the telecommunications portion of public utilities is being phased-out over five years through 2011 and the tax on railroad tangible property is being phased-out over four years through 2009) and of general businesses (the tax on general businesses is being phased-out over four years through 2009). The pie chart below shows the relative importance of these four distinct classifications of property tax.

FIGURE ONE
PERCENTAGE OF SCHOOL PROPERTY TAX COLLECTIONS BY TYPE
Tax Year 2007



Taxes on residential and agricultural real property are by far the largest source of property taxes for schools, comprising 65.9 percent of all property taxes. The two classes of tangible property together account for only 12.1 percent of all taxes. Once the phase-out of general business, telecommunications, and railroad tangible property is completed, tangible taxes will likely make up less than six percent of total property taxes. The lost revenue from the phase-outs is being fully made up through reimbursement payments from the state for five years. After that school districts will see a portion of their reimbursements phased down over seven years, although

replacement revenues from the Commercial Activities Tax will still be available in a special fund indefinitely. The legislature has not yet decided on a formula to allocate the replacement funds once reimbursements begin phasing out.

In general, the calculation of property taxes follows a simple formula:

$$\text{Taxable Value} \times \text{Property Tax Rate} = \text{Property Taxes Levied}$$

In Ohio, there are many issues that complicate this simple formula.

The calculation of **taxable value** involves both the determination of the property's **true value** and the application of a specified percentage (**assessment rate**) to that value. Both the method of determining true value and the specified percentage differ by type of property. Further, certain property may be exempted from taxation altogether.

Property tax rates are expressed in terms of **mills**. One mill is equal to one-tenth of one percent. The property tax rate is restricted in several ways by the state constitution and by legislation implementing these constitutional requirements. The constitution restricts the authority to impose taxes without voter approval to a tax rate equivalent to one percent of the **true value** of property. By election, voters may authorize levies exceeding this limit. The Ohio Revised Code calls for even further restrictions. It allows only one percent (10 mills) of unvoted taxes to be levied against **taxable value** (this is commonly referred to as the 10-mill limitation). Since taxable value is less than 100 percent of true value for all types of property (see below) the Revised Code is more restrictive than the Constitution. The 10 mills are shared by all overlapping political jurisdictions (i.e. county, city, township, school district, special district, etc.). Schools generally receive between four and six of these 10 mills.

Unvoted taxes levied within the 10-mill limitation often are referred to as **inside mills**. Those voted levies in excess of the 10-mill limitation often are called **outside mills**.

The second major restriction on tax levies is **tax reduction factors**. These factors, which apply only to real property taxes, restrict the growth in taxes due to valuation increases that occur after **reappraisal** or **triennial update** (reduction factors also restrict decreases in taxes due to valuation declines that may occur after reappraisal or triennial update). Tax reduction factors are calculated only on levies enacted outside the 10-mill limitation (with some exceptions and restrictions that are detailed later). Each levy actually has two reduction factors, one for each classification of real property. The tax rate that results after the calculation of reduction factors is called the **effective tax rate**.

The final calculation of property taxes after the application of reduction factors is reduced by three tax credit programs. The programs, which apply only to real property taxes, are the **homestead exemption program**, the **10 percent credit**, and the **2.5 percent credit**.

Building off the simple formula for the calculation of property taxes, a more complete formula would include:

Property Taxes Levied – impact of tax reduction factors = Taxes Charged – three credits = Net Property Taxes

We turn now to a more detailed discussion of **taxable value, property tax rates, and net property taxes.**

Taxable Value

Real Property:

Real property taxes are based on the true value of property. True value is defined as the property's worth on the market, or **market value**, with one exception: productive agricultural property, which is discussed in the next paragraph. The county auditor determines market value every six years through reappraisal, a process involving the visual inspection of all property. The auditor updates the values in the third year after reappraisal based on computer analyses of property transactions.

Productive agricultural property has a true value based on its current agricultural use value (**CAUV**), rather than its market value. CAUV estimates land value based on its ability to produce agricultural income. The use values are calculated annually by the Department of Taxation. New CAUV values are used by county auditors to revalue qualified land every three years, at the same time all other real property is going through reappraisal or triennial update.

All real property has an **assessment rate** of 35 percent of true value. The assessment rate determines the percentage of true value subject to tax, and is the final stage used to calculate the taxable value. If a home has a true value (market value) of \$100,000, its taxable value would be \$35,000.

Tangible Property:

Taxes on the tangible property of **businesses** and **public utilities** make up the remaining sources of local property tax revenues, although, as mentioned earlier, taxes on all business tangible property and on telecommunications and railroad public utility tangible property are being eliminated over the next few years. The methods of valuation for these two types of property are quite different.

Businesses, excluding public utilities, are taxed on their machinery, equipment, furniture and fixtures, and inventories. Generally, the true value of machinery and equipment and furniture and fixtures is determined using depreciated cost. Depreciation is used to reflect lower useful values for tangible property as it gets older. The Department of Taxation has adopted depreciation schedules for purposes of determining value. The true value of inventories is

determined by the average monthly value of those inventories.

Because of changes in House Bill 66, the FY 2006/2007 state budget, the assessment rate for business tangible property is 6.25 percent of true value for tax year 2008. The assessment rate will drop to zero in tax year 2009 and thereafter. Prior to 2006, the assessment rate for all business tangible property, excluding inventories, was 25 percent. For inventories, the assessment rate had been 23 percent, which was to have dropped two percentage points per year beginning in 2007 until the assessment rate reached zero. Under provisions of HB 66, local jurisdictions are being held harmless by state reimbursement payments for five full years for the reductions in taxes caused by the differences between the assessment rates contained in HB 66 and the assessment rates as they existed under previous law (there is a seven year phase-out after the initial five year period). **For a more detailed description of the tangible property tax changes, see Appendix B.**

After applying the appropriate assessment rate to all tangible property, the first \$10,000 of a taxpayer's taxable value is exempted from taxation. Historically, the state reimbursed the full cost of this exemption to local taxing jurisdictions (\$67.6 million to schools in tax year 2002). Beginning in tax year 2003, the reimbursement (but not the exemption itself) is being phased out (the original 10-year phase-out was accelerated in HB 66). Consequently in 2007, the amount reimbursed to schools was about \$21.6 million (32 percent of the \$67.6 million from 2002). In 2008, the reimbursement percentage falls to 16 percent. 2008 is the final year of reimbursement.

Tangible property of public utilities is valued and assessed differently than that of regular businesses. Public utilities, for property tax purposes, include electric companies, natural gas companies, and a host of smaller classifications. Prior to 2007, local and long distance telecommunications companies were also taxed as public utilities. Beginning in 2007, until they are phased-out in 2011, these telecommunications companies will pay taxes as business taxpayers rather than public utilities (although they will still be valued using the same methods as public utilities).

Methods to determine the true value of public utility property vary by type of property. For electric production equipment (e.g. power plants) and all property of rural electric companies, true value is defined as 50 percent of original cost, except: true value of new property put into service after December 31, 1999 is depreciated cost and true value of production property changing owners after December 31, 1999 is the cost reflected in the sale, less depreciation. For most other property, true value is based on depreciated cost determined by schedules developed by the Department of Taxation.

Assessment rates also vary by type of property. Depending on the type of property, the assessment rates in 2008 range from 6.25 percent to 88 percent (see **assessment rates** in Appendix A for a table breaking out the different assessment rates by type of property).

Beginning in 2007, taxation of all local and inter-exchange telecommunication companies is being phased-out over five years. In 2007, the assessment rate dropped to 20 percent. It will drop another five percentage points each year thereafter until the tax is reduced to zero in 2011. Because of the changes in HB 66, railroad tangible property, which is assessed

like general business property, is being phased-out in the same manner as general business property. (See Appendix B for a more detailed discussion of the HB 66 changes.)

Unlike business tangible property, public utility property is not necessarily taxed at its location. Each utility company is valued as a whole and the taxable values are apportioned among locations using apportionment methods that vary by type of public utility. For example, a telephone company's values are apportioned based on "wire miles" of the company. Once the values have been apportioned, the appropriate local tax rates are applied to calculate the tax bill.

Property Tax Rates

The previous section explained the determination of taxable value. Applied to the taxable values are the appropriate tax rates in effect for each type of property.

For tangible property, the total tax rates that have been approved within a jurisdiction are applied. For real property, adjustments are made to the total tax rates before the actual rate to be charged is determined. These adjustments are called **tax reduction factors**. Tax reduction factors actually require the application of a tax credit, or a reduction in the calculated tax after application of the total tax rate. However, it is much easier to understand the concept through a translation of this credit into an **effective tax rate**.

Tax Reduction Factors:

Tax reduction factors, in very simple terms, prevent taxing jurisdictions from realizing additional real property tax revenues on outside levies resulting from reappraisal increases in valuation (exceptions to this are discussed later). **Reduction factors do not apply to inside levies.** It is because of these reduction factors that there are two classes of real property, "residential and agricultural (Class 1)" and "commercial and industrial (Class 2)." The logic behind this separation is that residential property tends to appreciate at a faster rate than commercial and industrial property, and so to neutralize the effects of appreciation on outside levies separate reduction factors need to be calculated for each class of property. Reduction factors are applied to certain tax levies, reducing the tax rate applied to taxable value when values are increasing or increasing the rate of taxation if values decrease (the increase of an effective rate cannot cause that rate to exceed the rate that was initially voted in). These tax rates after application of reduction factors are referred to as effective tax rates.

To illustrate how the reduction factors are applied, there first needs to be a discussion of the different purposes for which levies can be used, and how these levies can be implemented. There are four levy purposes that are commonly used--current expense, emergency, permanent improvement, and bond. Emergency levies can only be enacted as outside levies. Bond, current expense, and permanent improvement levies can be either unvoted (inside the 10-mill limitation) or voted (outside the 10-mill limitation). Exhibit One summarizes the different types of levies.

EXHIBIT ONE
COMMONLY USED SCHOOL LEVIES AND THEIR TREATMENT UNDER TAX
REDUCTION FACTORS

Type of Levy	Subject to Reduction Factors	Factored in 20-Mill Floor Calculation
Inside Millage (Current Expense)	No	Yes
Inside Millage (Bond)	No	No
Inside Millage (Permanent Improvement)	No	No
Outside Millage (Current Expense)	Yes	Yes
Outside Millage (Bond)*	No	No
Outside Millage (Permanent Improvement)	Yes	No
Outside Millage (Emergency)*	No	No

* Even though these levies are not subject to reduction factors, they still cannot produce growing revenue streams as taxable valuation grows; they are fixed-dollar levies.

An emergency levy is enacted to generate a specific amount of revenue, and must generate that amount in each year it is in effect. The rates are adjusted annually, either up or down, to ensure that the specified amount of money is raised. Since emergency levies have this automatic rate restriction put on them, they are not subject to tax reduction factors.

Bond levies are used for the construction and maintenance of capital property. These levies can be either inside or outside levies. In either case, the levy is not subject to reduction factors. Levies inside the 10-mill limitation are never subject to reduction factors. Bond levies outside the 10-mill limit are structured similarly to emergency levies, with the tax rate set annually to ensure adequate revenue for debt service on outstanding bonds.

Permanent improvement levies are generally used for maintenance of the physical plant of the school. They can be enacted either inside or outside the 10-mill limitation. Like any other inside levy, a permanent improvement levy enacted inside the 10-mill limitation is not subject to reduction factors. Outside permanent improvement levies are subject to reduction factors.

Current expense levies are used for the general operations of a school district. These levies can be either inside or outside the 10-mill limitation. Inside current expense levies are not subject to tax reduction factors. Outside current expense levies are subject to reduction, but with a very important restriction. **The law specifies that the application of the tax reduction factors cannot cause a school district’s effective current expense millage rate (inside and outside combined) to fall below 20 mills (this is referred to as the 20-mill floor).**¹ Because the reduction factor is calculated separately for each of the two classes of real property, the **20-mill floor** applies to reductions in each of the two classes. A school district may be at the 20-mill floor in one class of property but not in the other.

Table One shows examples of reduction factors for two school districts with different inside

¹ The Constitution explicitly authorizes the General Assembly to enact such tax rate “floors” which must be uniform across taxpayers. Currently only school district taxes have such tax rate floors.

millage rates.

TABLE ONE
EFFECT OF REDUCTION FACTORS ON CURRENT OPERATING TAXES

	District One	District Two
Base Year Taxable Value	\$10,000,000	\$10,000,000
Inside Millage (millage exempt from tax reduction factors) ¹	4	6
Base Year Outside Millage (millage subject to reduction factors) ¹	17.00	17.00
Base Year Total Millage (combined inside and outside) ¹	21.00	23.00
Base Year Taxes/Outside Millage (17 mills x \$10,000,000) ¹	\$170,000	\$170,000
Base Year Taxes/Inside Millage (inside rate x \$10,000,000) ¹	\$40,000	\$60,000
Appraisal Year (A.Y.) Taxable Value	\$11,000,000	\$11,000,000
A. Y. Initial Outside Millage (\$170,000 / \$11,000,000)* ¹	15.45	15.45
A. Y. Inside Millage (exempt from reduction factors) ¹	4	6
A. Y. Revised Outside Millage** ¹	16.00	15.45
A. Y. Total Effective Millage (inside + outside revised millage) ¹	20.00	21.45
A. Y. Taxes/Outside Millage (Revised Outside Millage x \$11,000,000)	\$176,000	\$170,000
A. Y. Taxes/Inside Millage (inside rate x \$11,000,000)	\$44,000	\$66,000

(1) All millages are for current expenses.

*Initially, no new taxes may be generated due to reappraisal.

**District One's outside millage rate is increased from 15.45 to 16 mills to prevent the total millage rate from falling below 20 mills. District One is allowed to collect more money on its outside millage than District Two, which is unaffected by the 20-mill floor.

In District One, the reduction factors would take the outside millage to 15.45 if there were no restrictions on how far effective millage rates could drop. However, the combined inside and outside effective millage rates cannot fall below 20. Since District One has only four inside mills, the reduction of the outside millage is capped at 16, allowing District One to collect more money on its outside millage than District Two, which is not affected by the cap. In any subsequent reappraisal or triennial update, if District One does not enact any new current expense levies, there would be no further reductions in its effective tax rate, since the current effective rate is already reduced to 20 mills.²

Of the 614 school districts statewide, there are 396 districts (about 64.5 percent) at the 20-mill floor in tax year 2007 in at least one of the two classes of real property (the floor is defined here as having an effective millage rate below 20.1 mills). The large number of districts at the floor may reflect a conscious strategy on the part of some school districts, since districts at the floor receive the full value of the growth in property values on current expense millages at

² A fairly common misconception is that the Department of Taxation continues to apply tax reduction factors to districts such as District One, continually reducing the hypothetical outside millage effective tax rate below 15.45 mills, so that if District One passes a new current expense levy those built up or "banked" reduction factors would apply. This is not the case.

reappraisal and triennial update.

To supplement current expense revenues, districts take advantage of two options under Ohio law that allow them additional money without leaving the 20-mill floor. One such option is emergency levies. While such levies are restricted to a specific dollar amount for the course of the levy, they are not counted toward the floor. Therefore, districts can pass these levies to generate additional revenue without losing the growth on their existing millage that occurs from being at the floor. The other method used for this purpose is the school district income tax. Revenues from income taxes, which grow with income, do not affect the calculation of the 20-mill floor. About 78 percent of the districts levying an income tax are at the 20-mill floor for property tax in at least one class of property. In total, of the 396 districts at the floor in 2007, 283, or 71.5 percent, had either emergency levies or income taxes; 42 of these 283 districts had both.

It is important to understand the “all or nothing” growth impact of being at the 20-mill floor. A district that is above the 20-mill floor (and that does not fall to the 20-mill floor as a result of reappraisal or update, as District One does in Table One, above) gets **no growth** from reappraisal or update on its outside mills. A district at the 20-mill floor gets **full growth** from reappraisal or update on its 20 mills of outside levies.

Net Property Taxes

Net property taxes are the result of taking the taxable property values, multiplying them by the appropriate tax rate in effect for each type of property, and subtracting out the effects of three property tax credit programs. The three programs are the homestead exemption program, the 10 percent rollback credit and the 2.5 percent rollback credit.

The homestead exemption program applies to all homeowners who are either permanently and totally disabled, 65 years of age or older, or who are surviving spouses at least 59 years of age and whose deceased spouses had previously received the exemption. Prior to 2007, to qualify for the program, the homeowner had to have total income below about \$27,000. The income limit was removed in House Bill 119. The credit is equal to the total tax rate after application of tax reduction factors times \$8,750 (35 percent assessment rate on \$25,000 of market value).

The 10 percent credit applies to all real property (not just property of homeowners) in the state that is not used in business (agriculture property is considered not used in business for this purpose). It reduces the property taxes of the owner by 10 percent. The 2.5 percent credit is similar, except that it applies only to owner-occupied homesteads. (The 2.5 percent credit is not limited to the elderly or disabled).

The total value of these three tax credits is reimbursed to local taxing jurisdictions by the state. For schools, these reimbursements amounted to \$758.6 million in FY 2008 (this includes only a half-year impact of the expansion of the homestead exemption).

II. Property Taxation and the School Funding Formula

Ohio uses a foundation method to determine the amount of money necessary to provide an adequate (in a Constitutional sense) education for each pupil and to allocate state resources so that each school district receives sufficient total dollars to provide this adequate level of funding. In addition, there are a number of supplemental programs which add funding on top of the base level to meet certain goals or to overcome perceived inequities in the base funding structure. Many of these “add-ons” are tied in some way to the property tax system, either through a direct reaction to an outcome caused by property taxation or based on state and local shares of total funding determined through relative property wealth. Exhibit Two lists the many different pieces of school funding and shows the estimated state expenditures for these items in FY 2008.

EXHIBIT TWO
ESTIMATED STATE EXPENDITURES FOR SCHOOL DISTRICTS
(FY 08 SIMULATION)*
Dollar Amounts in Millions

Formula Aid, including add on building blocks	\$3,917.1
Recognized Value Adjustment	\$106.9
Aid to Districts with High Proportion of Exempt Property Value	\$19.7
Charge-off Supplement (Gap Aid)	\$85.2
Transitional Aid	\$454.3
Career-Technical Education Weights	\$51.5
Special Education Weights	\$461.4
Gifted Education	\$33.1
Excess Cost Supplement	\$55.6
Poverty-Based Assistance	\$451.5
Training & Experience of Classroom Teachers	\$14.6
Transportation Aid	\$363.3
Parity Aid	\$478.5

* These numbers cannot be summed to obtain total expenditures because of overlaps among the components. They also include only a part of total state funding for vocational education and gifted education.

The Concept of a Foundation Program

The purpose of the foundation method is to ensure every school district receives a base amount to educate each student. In a foundation program’s simplest form, the state would multiply the number of students in a school district by the per pupil **foundation amount** to determine the total base level of funding for the district.

As stated in the introduction, in Ohio, school funding is a shared responsibility between the state and local school districts. To achieve this, the state must decide how much local schools should contribute to basic funding. This local share, commonly referred to as a **charge-**

off, is based on relative property wealth.³ The charge-off in Ohio for basic funding is 23 mills (2.3 percent) of property value. Lower wealth school districts contribute less to the cost of educating their students than high wealth districts because the 23 mill tax rate yields varying amounts across Ohio. The state pays the difference between the local contribution and the total base funding amount. The resulting ratio of state-to-total funding is often expressed as the **state share percentage**. This percentage is used elsewhere in the foundation formula to determine state responsibility for other funding components, such as special education.

Table Two shows examples of how a simplified foundation system with a local charge-off works. The example shows two school districts, each having 1,000 students, and a basic foundation amount per pupil of \$4,000. The total taxable valuation in District One is \$50 million and in District Two is \$75 million. Since District Two has more property wealth per pupil than District One, District Two must contribute a greater local share.

TABLE TWO
SIMPLIFIED EXAMPLE OF A SCHOOL FOUNDATION PROGRAM

	District One	District Two
(a) Basic Per Pupil Foundation Amount	\$4,000	\$4,000
(b) Number of Students	1,000	1,000
(c) Property Value	\$50,000,000	\$75,000,000
(d) Total Base Level Funding (a * b)	\$4,000,000	\$4,000,000
(e) Local Charge-Off (property value * 23 mills)	\$1,150,000	\$1,725,000
(f) State Share of Base Level Funding (Foundation Aid) (d – e)	\$2,850,000	\$2,275,000
(g) State share % for supplemental aid (f / d)	71.25 %	56.875 %

The Foundation Method as Applied in Ohio

The previous discussion provides a conceptual framework for the operation of a foundation method of school funding. In Ohio, the application of the foundation method is far more complex. Adjustments are made to each component of the formula before the basic calculations are completed. In addition, a school district must levy at least 20 mills of current expense property taxes to qualify for state aid. **For this purpose only, current expense levies include not only regular current expense levies, but also emergency levies, overlapping joint vocational school (JVS) current expense levies, and the equivalent property tax millage of current expense school district income tax levies.** Please note that this calculation

³ The logic behind the “charge-off” nomenclature is that the foundation formula first determines total dollars necessary to provide adequate funding in a school district. The required local contribution is then calculated, and this amount is subtracted or “charged off” from the total, and the remaining necessary amount is provided by the state.

of 20 mills to qualify for state aid is not the same as the 20-mill floor calculation discussed earlier.

The number of students used in the calculation is determined by **average daily membership (ADM)**. For the purposes of determining ADM, each student attending school in grades 1 – 12 is counted as a single member (including special needs students, who are given additional weights after the calculation of **basic aid**). Each student in kindergarten is given a weight of 50 percent, and each student attending a joint vocational school is given a weight of 20 percent. Applying the appropriate weights to each student yields the ADM used for funding in the current year.

The per pupil foundation amount is determined by the Ohio General Assembly. In FY 2009 the foundation level is \$5,732 per pupil. Basic aid includes two other components. The first originated in HB 66 of the 126th General Assembly to supplement the basic aid amount. The supplemental “building blocks” provide additional funding in the areas of intervention, professional development, and data-based decision making. The second, contained in HB 119, adds Poverty-Based Assistance and Parity Aid (discussed later in this document) onto basic aid before determining the state share. The entire basic aid amount is subject to the charge-off (or local share), which means the State of Ohio funds the difference between the calculated amount and the 23 mill local share.

One adjustment is made to taxable value of property to arrive at the value that is used in the foundation formula. This adjustment buffers the impact of reappraisal or triennial update on the local charge-off over a three-year time period (this issue is discussed in more detail later in the section on “Phantom Revenue”).

In general, reappraisals and updates increase the value of taxable real property, which increases the amount multiplied by the local charge-off rate of 23 mills. So, increases in value from reappraisal or update, which increase the tax capacity of the school district, result in larger required local shares of funding (increased charge-off amounts). To smooth out the required increases in the local share of funding as values increase, the assessed value of real property used in the formula is adjusted for the effects of reappraisal and update. This is done by subtracting from total assessed valuation two-thirds of the increase in real property values in the year following reappraisal or update and subtracting one-third of the increase in the second year following reappraisal or update. In the third year following a reappraisal or update, the full assessed value is used. This adjustment buffers the effects of large increases in real property values due to reappraisal or update by phasing the increase over three years. To differentiate this calculated value from actual taxable value, it is called **recognized value**. Table Three shows an example of the calculation of recognized valuation in the first year after reappraisal.

TABLE THREE
CALCULATION OF RECOGNIZED VALUATION
Reappraisal Year 2007

	District
(a) 2006 Value of Real Property Subject to Reappraisal in 2007	\$70,000,000
(b) 2007 Value of Reappraised Real Property	\$79,000,000
(c) Adjustment for 2007 Reappraisal (b – a) x 0.667	\$6,000,000
(d) 2007 Tangible Personal Property	\$21,000,000
(g) Tax Year 2007 (FY 2009) Recognized Valuation (b – c + d)	\$94,000,000

In the example above, the use of the recognized value adjustment causes the school district’s taxable value to increase from \$91 million to \$94 million, rather than increasing to \$100 million. So, the district’s charge-off amount increases from \$2,093,000 to \$2,162,000 (\$69,000) rather than increasing to \$2,300,000 (\$207,000). In this instance, the recognized value adjustment saves the district \$138,000 in state aid.

In addition to formula aid, there are three supplemental cost items whose funding is impacted by the property tax system. The total cost of special education, transportation and career-technical education is shared by the state and school district. The state share percentage dictates the amount of the total cost to be funded by state subsidy (as shown in line g of Table Two, above). The remaining share is to be paid by local school districts. However, the local responsibility cannot exceed the equivalent of 3.3 mills of recognized property value. This policy protects school districts from excessively burdensome costs in these areas. As a result, any local requirement that would exceed the equivalent of 3.3 mills is paid by the state in the form of **excess cost supplement aid**. The combination of the 3.3-mill maximum local share of the cost of supplemental items and the 23 mills for formula aid yields an assumed maximum local share of foundation aid of 26.3 mills (the local share can be less than 26.3 mills if the local share of supplemental costs is under the equivalent of 3.3 mills).

“Phantom Revenue” and Attempts to Address It

Because of the interaction between the property tax system and the school funding formula, a phenomenon occurs in Ohio school funding commonly referred to as “Phantom Revenue.” There are two main types of potential phantom revenue, Gap Phantom Revenue and Reappraisal Phantom Revenue. Gap Phantom Revenue has been eliminated by **supplemental charge-off (or gap) aid**.

Reappraisal Phantom Revenue

The type of phantom revenue that still exists occurs as a result of reappraisal. The general concept of phantom revenue is that the Foundation Program assumes local revenue growth that is not actually realized. For example, when a school district goes through reappraisal, property values generally increase, raising the local share attributable to the 23-mill basic aid charge-off

and maximum 3.3 mill supplemental charge-off and decreasing state aid by a corresponding amount. However, because of tax reduction factors, the local school district may not actually receive an overall increase in local dollars equal to the magnitude of the computed local share increase. Table Four shows a simple example of this effect.

**TABLE FOUR
PHANTOM REVENUE FROM REAPPRAISAL**

	Year Before Reappraisal	Reappraisal Year
(a) Taxable Value of Real Property*	\$100,000,000	\$120,000,000
(b) Inside Millage Rate Not Subject to Reduction	6 mills	6 mills
(c) Effective Tax Rate Subject to Reduction	25 mills	20.833 mills
(d) Total Millage (b + c)	31 mills	26.833 mills
(d) Taxes on Inside Millage (a x b)	\$600,000	\$720,000
(f) Taxes on Millage Subject to Reduction (a x c)	\$2,500,000	\$2,500,000
(g) Total Taxes	\$3,100,000	\$3,220,000
(h) 26.3-Mill Charge-off Amount (Taxable Value x 26.3 mills)	\$2,630,000	\$3,156,000
(i) Phantom Revenue (h-col.2 – h-col.1) – (g-col.2 – g-col.1)	--	\$406,000

*Does not adjust for recognized value in the charge-off.

The school district levies a total of 31 effective mills in the year before reappraisal, six inside mills not subject to reduction, and 25 outside mills subject to reduction. Reappraisal increases the value 20 percent, or \$20 million (this assumes no new construction or increases in tangible property value). Property taxes on six inside mills increase by 20 percent, or \$120,000. The 25 mills subject to reduction must be reduced to ensure the same amount of revenue (\$2.5 million) is raised. This yields a total increase in property taxes of \$120,000 in the reappraisal year.

The value of the 26.3-mill charge-off increases from \$2.63 million in the year before reappraisal to \$3.156 million in the reappraisal year, an increase of \$526,000. The difference between the increase in the charge-off (\$526,000) and the increase in property taxes (\$120,000) is the estimated phantom revenue (\$406,000).

To offset some of the potential impacts of reappraisal on the school funding formula, the legislature added the concept of **recognized value**, as discussed earlier. Recognized valuation buffers the impact of reappraisal on the charge-off. The example shown in Table Four is repeated in Table Five, with the effect of recognized value on the charge-off in the reappraisal year added. Instead of an additional \$20 million in valuation, only one-third (\$6.67 million) would have been recognized in the reappraisal year. This would make total recognized value \$106.67 million, reducing the 26.3-mill charge-off to \$2,805,333, an increase of only \$175,333 from the previous year, reducing the estimated phantom revenue from \$406,000 in the example in Table Four to \$55,333 (\$175,333 - \$120,000).

TABLE FIVE
IMPACT OF RECOGNIZED VALUE ON PHANTOM REVENUE FROM
REAPPRAISAL

	Year Before Reappraisal	Reappraisal Year
(a) Taxable Value of Real Property	\$100,000,000	\$120,000,000
(b) Adjustment for Recognized Value	0	(\$13,333,333)
(c) Recognized Value	\$100,000,000	\$106,666,667
(d) Inside Millage Rate Not Subject to Reduction	6 mills	6 mills
(e) Effective Tax Rate Subject to Reduction	25 mills	20.833 mills
(f) Total Millage (d + e)	31 mills	26.833 mills
(g) Taxes on Inside Millage (a x d)	\$600,000	\$720,000
(h) Taxes on Millage Subject to Reduction (a x e)	\$2,500,000	\$2,500,000
(i) Total Taxes	\$3,100,000	\$3,220,000
(j) 26.3-Mill Charge-off Amount (Recognized Value x 26.3 mills)	\$2,630,000	\$2,805,333
(k) Phantom Revenue (j-col.2 – j-col.1) – (i-col.2 – i-col.1)	--	\$55,333

The example above explains the calculation of phantom revenue due to reappraisal, but does not get into the practical impact of phantom revenue. Phantom revenue does not cause districts to have insufficient funds to pay for the base cost. Each district is indeed raising the amount of money from 26.3 mills that the formula is assuming (including gap aid) every year. Using the figures in Table Five, the \$55,333 of phantom revenue is actually taking local taxes that provide support above and beyond the base cost in the base year and forcing the district to use those monies to help pay for the base cost in the reappraisal year. In turn, districts are forced to go to the voters to pass additional levies just to replace the money used to pay for programs that are provided in addition to the base cost, because revenue that had been used for these programs is being pulled into use for the funding of the base cost.

Charge-off Supplement (Gap) Aid

The second type of common phantom revenue, which has been eliminated through gap aid, stems from the difference between the 23-mill base cost charge-off plus the maximum 3.3 mill supplemental charge-off and the 20-mill floor. Prior to FY 1993, the base cost charge-off and the floor both equaled 20 mills. The base cost charge-off was gradually increased from 20 mills to 23 mills during the early 1990s, while the tax reduction floor millage remained at 20.⁴ In addition, the implementation of weighted funding in FY 1999, where the required local share of

⁴ In reality, the relationship between the formula calculation of local tax capacity and districts' actual revenue is not quite this direct. While it is true that the difference between the 20-mill floor and the 26.3 mill maximum charge-off is what causes the need for gap aid, districts at the 20-mill floor may have more than 20 mills of effective taxes. Recall from the discussion above that many 20-mill floor districts have emergency levies and/or school district income tax levies. So, the number of gap aid districts (143 in FY 2008) is much smaller than the number of 20-mill floor districts (396 in tax year 2007).

funding is based on the local share of formula aid, pushed the effective charge-off above 23 mills. The FY 02/03 state budget then set the maximum local share of supplemental costs at three mills (subsequently raised to 3.3 mills), in effect creating a maximum 26.3-mill charge-off. So the foundation formula calculation of base cost plus the local share of supplemental costs “assumes” all districts are collecting the full local share of base cost plus supplemental costs (as much as 26.3 mills, although the statewide average is around 25 mills).

To offset the gap between districts’ actual revenue and what the formula assumes based on the districts’ tax capacity, the legislature has created **charge-off supplement aid** (also known as gap aid). Under gap aid, the state pays for the difference between the local tax revenue that a district actually generates (including **supplemental cost aid** and rollback payments) and the local revenue that is assumed by the foundation program, including the supplemental cost items. In FY 2008, 143 school districts received gap aid estimated to total \$85.2 million.

While gap aid generally eliminates the type of phantom revenue it was designed to address, it does have a side effect that is not necessarily desirable. Because all general expense levies (including school income taxes) are used in the calculation of gap aid, any new levy with this purpose would factor into the calculation. So if a district qualifies for gap aid and subsequently passes a new current expense issue, the proceeds of that levy would reduce the gap aid payments. This is a fairly significant disincentive to additional local tax effort. Under a provision in HB 66, if the addition of the issue would cause the district to lose gap aid, the gap aid would be phased-out over three years if the revenue raised by the new issue is at least one mill greater than the millage equivalent of the gap aid payment in the prior year. After three years, the new levy would only be generating net additional money above what gap aid had previously provided. Table Six gives an illustration of this situation after the three year phase-out period.

**TABLE SIX
EFFECT OF A NEW LEVY ON GAP AID**

	Before Passage of Levy	After Passage of 5-Mill Levy
(a) Taxable Value	\$100,000,000	\$100,000,000
(b) Required Local Share (a x 26.3 mills)	\$2,630,000	\$2,630,000
(c) Net Tax Rate for Current Expenses	22 mills	27 mills
(d) Taxes on Current Millage (a x c)	\$2,200,000	\$2,700,000
(e) Gap Aid (b – d, but not less than zero)	\$430,000	0
(f) Total Local Revenue + Gap Aid (d + e)	\$2,630,000	\$2,700,000

In this example the district passed five additional mills to generate an additional \$500,000 locally, but lost \$430,000 in gap aid (the \$430,000 would be reduced by a third each year). So the additional five-mill levy produced less than one additional mill’s worth of revenue once gap aid is phased-out. This indicates that districts receiving gap aid have incentive not to pass additional general expense levies, because such levies add burden onto taxpayers without a corresponding increase in total revenue (although the phase-out rather than immediate loss of gap aid eases the incentive not to pass levies).

Parity Aid

House Bill 94 of the 124th General Assembly included a funding subsidy intended to narrow disparities between higher wealth and lower wealth school districts caused by taxes and spending above the foundation amount. This subsidy is referred to as **parity aid**. The parity aid formula was amended by H.B. 119, the 2008/2009 budget bill.

Parity aid is a funding subsidy that provides additional state funds, beyond basic aid funding, to school districts if they fall below the 60th percentile in FY 2009 of all districts when ranked according to wealth (wealth is defined for this purpose as income adjusted recognized value). Most school districts would receive additional state funds equal to the difference between what 8.5 “effective operating mills” would raise against the district’s income-adjusted property wealth versus what 8.5 “effective operating mills” would raise in a comparison district. (The comparison district is defined as the school district where the income-adjusted property wealth ranks as the 123rd highest, or the 80th percentile.) The amount of parity aid, therefore, varies based on how far below the 123rd district a district’s income-adjusted valuation falls.

Other Supplemental Aid

As noted in Exhibit 2 on page 10, there are other supplemental aid programs that are disbursed through the Foundation Program. For the most part, these funding programs are not impacted by property values except when a state share percentage is applied. The only other exception is the few districts that have such a large charge-off that it consumes all of their basic aid per-pupil funding, add-on building blocks and Poverty-Based Assistance. Following is a brief description of each program:

- ***Special Education***: All students with disabilities are classified in one of six categories. Each category is assigned a progressively higher weight for the severity of the disability. As a result, special education students generate more funding than other students. The state share percentage, which varies according to a school district’s wealth, dictates how much of the weights are funded by the state.
- ***Career-Technical Education***: Two different weights are provided for career-technical students based on the type of services provided: job training or workforce development. Total funding is calculated in a similar manner as that used for special education students.
- ***Gifted Education***: This funding methodology is unit-based rather than a weighted system. Two types of units are provided – either classroom or supervisory. One small component of the unit allowance has the state share percentage applied but for the most part this funding supplement is not impacted by property values.
- ***Poverty-Based Assistance (PBA)***: This funding provides aid to school districts for the educational benefit of impoverished students. The measure of poverty is based upon participation in social programs; therefore property values are not a factor in computing this subsidy. Poverty-Based Assistance utilizes eight strategies to increase the educational attainment of at-risk students. These programs include: all-day kindergarten, class-size reduction, intervention, professional development, limited English

proficiency, drop-out prevention, community outreach, and a new program within HB 119 to close the achievement gap. School districts with higher concentrations of poverty are allocated greater subsidies.

- ***Pupil Transportation:*** Prior to HB 66 of the 126th General Assembly, the transportation formula incorporated current data in its calculation. The resulting state and local shares of the transportation component served as the basis for the HB 66 and HB 119 of the 127th General Assembly. Both operating budgets applied an annual increase to the prior year amount in order to determine current year funding.
- ***Total Funding Guarantee:*** The transitional aid guarantee ensures that school districts do not receive any less funding than they did in the prior year. The funding guarantee applies to the gross state aid amount, which is determined before community school and open enrollment deductions.

III. Analysis of Property Valuation by School District

The final section of the paper analyzes two specific property tax issues. They are:

- The ability of school districts to raise money from the property tax (the capacity of the property tax).
- Tax effort among school districts in 2006, essentially assessing the willingness of school district residents to tax themselves relative to their ability to pay those taxes.

Property Tax Capacity of School Districts

Tax capacity measures the amount of revenue that can be produced by each school district at a constant rate of taxation. Because districts vary in size, a capacity measure must be chosen to allow for comparisons. This is done by calculating the revenue that can be generated per pupil by a one-mill tax rate. Table Seven shows these data for tax year 2007.

**TABLE SEVEN
REVENUE RAISED BY ONE MILL OF PROPERTY TAX PER PUPIL*
RANGE OF DISTRIBUTIONS AMONG SCHOOL DISTRICTS
TAX YEAR 2007**

	All Property	Residential/ Agricultural	Commercial/ Industrial	Business Tangible	Utility Tangible
Highest	\$590.36	\$526.30	\$260.54	\$111.32	\$176.82
2nd Highest	539.44	382.63	252.44	42.89	115.14
3rd Highest	513.54	278.39	222.72	40.42	79.08
4th Highest	480.09	276.15	156.08	36.86	75.04
5th Highest	466.00	260.90	113.83	35.83	62.15
Average	142.63	102.41	28.78	6.85	4.59
Median	115.87	87.94	16.40	4.59	3.71
5th Lowest	49.34	38.05	1.36	0.56	0.93
4th Lowest	45.70	37.37	1.28	0.52	0.65
3rd Lowest	44.63	34.67	1.20	0.51	0.59
2nd Lowest	44.33	32.37	1.04	0.39	0.52
Lowest	41.76	30.56	0.71	0.39	0.39

* Figures exclude the four Lake Erie island school districts and Danbury Local (all have high concentrations of resort property).

Per pupil yields range from a high of \$590 per mill to a low of \$42 per mill. This disparity is primarily in the non-residential property sectors, although the non-residential property categories are becoming less important as tangible taxes are reduced. Three of the five districts with the highest overall per pupil tax yields are near the top in at least one of the three non-residential categories. Appendix C, beginning on Page C1, shows the per pupil yields for

each type of property in each school district.

Table Eight shows the tax range in yield per pupil for four separate years over a 24-year period. In 1983, the average and median values were 18 percent apart. By 1991, the gap between the two measures had widened significantly, with the average value per pupil almost 32 percent above the median. The higher ranked districts became relatively wealthier, causing a greater percentage of districts to fall below the average. Since 1991, yield per pupil in the lower wealth districts has been increasing at a faster rate than in higher wealth districts. In both 1998 and 2007, the gap between the average value per pupil and the median value per pupil was 23 percent.

An interesting subtext to Table Eight is the impact of tax reform on the rankings. The district that was at the top of the list in 1998, Cuyahoga Heights, has been a high tangible property district. That district is third on the list in 2007, with its mill per pupil yield dropping from \$638.38 to \$513.54 (by the end of tax reform, its mill per pupil yield will be near \$400). The district on the top of the list in 2007, Indian Hill, was not even in the top five in 1998. In 2007, over 89 percent of the value in Indian Hill was residential/agricultural.

TABLE EIGHT
TOTAL TAX YIELD PER MILL PER PUPIL, 1983, 1991, 1998, 2007*

	1983	1991	1998	2007
Highest	\$490.96	\$582.50	\$638.38	\$590.36
2nd Highest	238.94	459.76	430.77	539.44
3rd Highest	194.39	403.64	413.69	513.54
4th Highest	188.17	358.22	406.10	480.09
5th Highest	170.27	293.66	350.24	466.00
Average	51.92	75.31	99.78	142.63
Median	43.87	57.17	81.17	115.87
5th Lowest	14.86	20.41	28.58	49.34
4th Lowest	14.57	20.27	26.78	45.70
3rd Lowest	14.36	18.18	24.84	44.63
2nd Lowest	13.91	17.98	23.96	44.33
Lowest	12.86	16.17	22.66	41.76

* Figures exclude the four Lake Erie island school districts and Danbury Local.

Property Tax Effort

Tax effort is a measure of the burden of taxation on the taxpayer. For property taxes, this is best expressed as total property taxes paid to support schools by residents of a school district relative to their ability to pay those taxes, measured by their income. Total property taxes to support schools are defined as residential and agricultural real property taxes for both local school districts and joint vocational school districts, less tax reductions due to the 10 percent rollback, the 2.5 percent rollback, and the homestead exemption. Taxes on commercial and industrial real property and tangible property are omitted because the burden of those fall on businesses within school districts, not necessarily on the residents, or the people actually voting on tax issues. Total taxes on residents of each school district are divided by the total Federal Adjusted Gross Income in the district to calculate the percentage of income paid in school property taxes.

Table Nine shows the five highest and lowest districts in terms of effort, excluding the Lake Erie island districts and several other districts which have extensive resort property. Effort ranges from a high of 3.25 percent of income to a low of 0.98 percent of income. The statewide average is 2.0 percent and the median is 1.86 percent.

One interesting point on Table Nine concerns the millage rates. The third highest district has a millage rate of 29.1 and the fifth lowest has a rate of 28.18. From a more traditional measure of effort, which might simply compare tax rates, these two would be viewed as having fairly similar efforts. However, the 29.1 mills levied by the higher effort district represent a much higher percentage of income than the 28.18 mills in the lower effort district.

**TABLE NINE
2006 LOCAL SCHOOL PROPERTY TAX EFFORT***

	Taxes as a % of Income	Effective Millage Rate**
Highest	3.25 %	53.36
2nd Highest	3.00 %	31.13
3rd Highest	2.90 %	29.10
4th Highest	2.89 %	42.01
5th Highest	2.89 %	38.68
Average	2.00 %	33.88
Median	1.86 %	30.73
5th Lowest	1.08 %	28.18
4th Lowest	1.05 %	24.60
3rd Lowest	1.04 %	23.28
2nd Lowest	0.98 %	21.50
Lowest	0.98 %	22.66

*Excludes the four Lake Erie island districts, Danbury Local, Port Clinton, and Indian Lake.

**Class One rates for all levies (including JVS).

Table Nine shows property tax effort in school districts. However, this may not be a complete look at effort. In addition to property taxes, school districts are allowed to levy income taxes. As of 2007, 164 districts have exercised this option. Table Ten shows effort including collections from school income taxes. Appendix D, beginning on Page D1, shows the effort analysis for all school districts both with and without inclusion of the income tax.

**TABLE TEN
2006 LOCAL SCHOOL TAX EFFORT***

	Taxes as a % of Income	Effective Millage Rate**
Highest	4.08 %	39.53
2nd Highest	3.78 %	44.40
3rd Highest	3.77 %	48.66
4th Highest	3.70 %	54.97
5th Highest	3.60 %	49.91
Average	2.10 %	35.25
Median	1.96 %	33.42
5th Lowest	1.08 %	28.18
4th Lowest	1.05 %	24.60
3rd Lowest	1.04 %	23.28
2nd Lowest	0.98 %	21.50
Lowest	0.98 %	22.66

*Excludes the four Lake Erie island districts, Danbury Local, Port Clinton Local, and Indian Lake.

**Class One rates for all levies (including JVS) plus millage equivalent on residential/agricultural property only of school income taxes.

Summary

This paper has attempted to provide an analysis of the role of the property tax in school funding. The first two sections provided the framework for a basic understanding of the property tax and its interaction with the state funding formula. The third section looked at the ability of the property tax to raise money across districts and the willingness of district residents to tax themselves to pay for schools.

The gap in the relative ability of schools to raise money from property taxes remains large. In recent years there has been a narrowing of that gap. Historically, districts with high amounts of tangible property values have been at the top of the list of valuation per pupil. As tangible property taxes have been lowered, these districts have become less wealthy relative to other districts. The districts now topping the list have heavy concentrations of high real property values. So while the phase-out of the tax on business tangible property is narrowing the gap between the highest and lowest valued districts, once the phase-out is complete (in 2009) this trend will end and the gap between the highest and lowest wealth districts is less likely to narrow any further as we move forward.

The willingness of taxpayers to pay local taxes for schools also varies widely. If policymakers desire local taxes to continue to play a role in overall school funding, relative effort may prove to be useful in assessing the appropriate level of direct taxpayer contribution.

The first two sections of the paper hint at the complexity of the property tax system in Ohio and the unevenness with which the property tax system and the foundation program fit together. There is an inherent tension between a property tax system designed to restrict local revenue growth and a foundation formula that assumes such growth. Historically, this has led to policies in both the property tax and the foundation formula that have been designed to address certain conflicts between the two systems. However, in some cases, the attempt to correct one problem has led to a new problem (one example being gap aid solving the gap phantom revenue problem, but creating disincentives to passing new levies).

As we move forward examining the overall school funding system, the inconsistencies between the state funding system and the property tax system will need to continue to be addressed since the property tax is likely to continue to play a role in education funding. The policies to combat specific problems have also added to the complexity of the school funding system. For example, attempts to solve the set of problems commonly called “phantom revenue” have led directly to such components of the formula as gap aid and recognized value.

One hopes this document has explained the current system of school funding and its problems thoroughly enough to help policy makers move forward in designing a system of school finance that overcomes the inconsistencies in the current system.

APPENDIX A

GLOSSARY OF TERMS

**APPENDIX A
GLOSSARY OF TERMS**

Assessment Rates: The percentage of true value that determines the taxable value of property. For all real property, the assessment rate is 35 percent. For all business tangible property it is 6.25 percent and is being phased to zero (see Appendix B). For public utility tangible property, the rates range from 6.25 percent to 88 percent as shown in the table below (for changes to telecommunications property and railroads, see Appendix B).

Public Utility Property Tax Assessment Rates

Assessment Rate	Type of Property
88 %	Heating company, pipeline company, and waterworks company property
85 %	Transmission and distribution property of electric companies
50 %	Transmission and distribution property of rural electric companies
25 %	Rural electric property, other than transmission and distribution property; natural gas company, and water transportation company property
24 %	Electric property, other than transmission and distribution property
6.25 %	Railroad company

Average Daily Membership (ADM): The pupil count used in determining formula aid.

Bond Levy: A levy to pay the debt service on bonds. The tax rate is set annually to generate the amount of money necessary to meet debt service obligations. These levies are not subject to reduction factors and do not figure into the calculation of the 20-mill floor.

CAUV: Certain qualifying agricultural property has its true value determined based on its current agricultural use rather than on its highest and best use. CAUV measures the ability of the land to provide farm income.

Charge-off (foundation): The local contribution, measured at 23 mills of taxable value, to ensure each school district receives an amount equal to the foundation amount for each student in a school district.

Charge-off (supplemental aid): The local contribution, capped at 3.3 mills, which represents the local share of supplemental costs.

Class One Real Property: Property classified as residential or agricultural. This includes residential rental property with three or fewer units.

Class Two Real Property: Property classified as commercial, industrial, or mineral. This includes residential rental property with four or more units.

Current Expense Levy: Inside or outside millage used for current expenses of a school district.

Effective Tax Rate: The tax rate charged on real property after application of tax reduction factors.

Emergency Levy: A voted levy for a period not to exceed ten years that must generate a fixed dollar amount in each of those ten years. These levies are not subject to reduction factors and do not figure into the calculation of the 20-mill floor.

Formula Aid: The state contribution to ensure each school district receives an amount equal to the foundation amount for each student in a school district.

Foundation Amount: The amount of dollars per pupil that the state determines is necessary to provide a basic education for a pupil.

Homestead Exemption Credit: Homeowners age 65 or over and/or disabled homeowners are eligible for a tax credit equal to the effective rate on residential property times \$8,750 (the assessed value of \$25,000 of market value). The cost of this credit is reimbursed to local governments by the state.

Inside Mills: Millage levied under the statutory 10-mill limitation. Such millage is enacted without a popular vote and is not subject to tax reduction factors.

Market Value: The value of real property determined by its price on an open market.

Mill: One-tenth of one percent.

Net Property Taxes: Property taxes charged less the rollbacks and homestead exemption credits.

Outside Mills: Millage levied in addition to inside millage. Such millage can only be levied after an affirmative popular vote and is subject to reduction factors.

Parity Aid: A funding subsidy that provides additional state funds, beyond formula and supplemental cost funding, to school districts if they fall in the bottom 411 districts in FY 2008 and 368 districts in FY 2009 and thereafter when ranked according to wealth.

Permanent Improvement Levy: A restricted use levy that can only be used for capital-related expenses. These levies do not contribute to the calculation of the 20-mill floor, but are subject to reduction factors if they are outside levies.

Public Utilities (for property tax purposes only): Electric companies, gas companies, pipelines, heating companies, water transportation, waterworks, and railroads.

Qualifying Millage: The property tax rate that must be levied for a school district to qualify to receive state formula aid. The rate is 20 mills. Included in the 20 mills are all current expense levies (using the rate before application of reduction factors), emergency levies, current expense levies of overlapping joint vocational school districts, and the millage equivalent of current expense income taxes. This is different than the calculation of the 20-mill floor.

Real Property: Land and buildings.

Reappraisal: A process completed every six years by county auditors to determine the market value of all real property. It is accomplished through a visual inspection of all property. A different subset of the 88 counties is reappraised each year.

Recognized Value: Taxable property values adjusted to phase-in the impact of valuation increases due to reappraisal or triennial update. This concept is only used in the calculation of basic aid.

State Share Percentage: The percentage of base cost paid by the state. This percentage is applied to supplemental costs to determine the amount of state aid that is paid toward those costs.

Supplemental Costs: The costs for providing special education, vocational education, and transportation services.

Tangible Personal Property: Machinery, equipment, furniture, fixtures, and inventory. The tax on tangible personal property will be eliminated after tax year 2008. Beginning in 2007, property of local and long-distance telecommunications companies switched to general business for payment purposes only until the tax on these companies is finished phasing-out in 2011 (see Appendix B).

Tax Capacity: The ability to raise revenue from a given tax base. In this paper, it is the revenue that can be generated per pupil from a one-mill tax.

Tax Effort: In general, the burden of taxation on a taxpayer. In this paper, it is the percentage of income in a school district that is paid for residential and agricultural property taxes and school district income taxes.

Tax Rate: The rate of a tax levy before application of tax reduction factors. This is the rate charged on all taxable tangible personal property.

Tax Reduction Factor: The amount that a voted tax levy rate has been reduced to prevent the levy from producing more revenue due to reappraisal or triennial update.

Taxable Value: The value of property subject to taxation, after application of assessment rates.

Taxes Charged: Property taxes levied less the effect of the application of tax reduction factors.

Taxes Levied: Property taxes calculated before application of reduction factors and other tax credits.

Ten Percent Credit (Rollback): All owners of real property that is not used in any business other than farming have their tax bills reduced 10 percent. The cost of this credit is reimbursed to local governments by the state. Prior to tax year 2005, this credit applied to all real property, including property used in business.

\$10,000 Exemption: Business tangible property taxpayers exempt the first \$10,000 of taxable value before calculating their tax liability. Historically, the cost of this exemption has been reimbursed to local governments by the state. Beginning in 2003, the reimbursement was being phased-out over 10 years. HB 66 sped up the phase-out so that the last reimbursement occurs in 2008. The exemption itself continues until the tangible personal property tax is completely phased out after 2008.

Triennial Update: A process that occurs three years after reappraisal to update the market value of all real property. It is accomplished through studies of property transactions since reappraisal.

True Value: The market or book value of property. For real property, it is market value. For business tangible and non-electric production utility tangible property, it is depreciated cost. For electric production equipment, it is 50 percent of original cost, except true value of new property put into service after December 31, 1999 is depreciated cost and true value of production property changing owners after December 31, 1999 is the cost reflected in the sale, less depreciation.

20-Mill Floor: A school district with at least 20 mills of current expense taxes levied may not have its effective tax rate reduced below 20 mills. Once the effective tax rate reaches 20 mills, no further reductions in effective rates are made, allowing such districts to receive the full revenue growth from increases in taxable values on those mills. In tax year 2007, there are 396 school districts at the 20-mill floor in at least one class of property.

2.5 Percent Credit (Rollback): All owner-occupied homes receive a reduction in tax bills of 2.5 percent, in addition to the 10 percent rollback. The cost of this credit is reimbursed to local governments by the state.

APPENDIX B

TANGIBLE PERSONAL PROPERTY TAX
CHANGES IN HB 66

APPENDIX B

Tangible Personal Property Tax Changes in HB 66

House Bill 66 phases out the tax on the tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property (which is public utility property) will be eliminated after 2008, and the tax on telephone and telecommunications property will be eliminated after 2010. The tax is phased out by reducing the assessment rate on the property each year. At the same time, the bill replaces the revenue lost due to phasing out the tax. In the first five years, school districts and local governments are reimbursed fully for lost revenue; in the following seven years, the reimbursements are phased out.

This document gives an overview of the reimbursement provisions contained in the bill that was signed by Governor Taft on June 30, 2005.

Definitions

1. “Qualifying levies” are those levies that were in effect for the collection of tangible personal property taxes for TY 2004 or TY 2005 and any levies that were approved by voters prior to September 1, 2005.
2. “Fixed-rate levies” are all levies except fixed-sum levies. Examples: current expense levies, permanent improvement levies, charter levies, and unvoted (inside) general fund millage.
3. “Fixed-sum levies” are those levied to raise a specified amount of revenue and include only voted debt levies and school district emergency levies.
4. The “half-mill threshold” adjustment is used to protect local taxpayers from an excess shift of the tax burden due to valuation losses because of the changes made by HB 66. Under existing levy law, a drop in valuation causes an increase in the tax rate for a fixed-sum levy so the levy will produce the required amount of revenue. The half-mill threshold limits the increase in the total tax rate for the sum of all qualifying fixed-sum levies (voted debt and school district emergency levies) for a taxing authority to 0.5 mill. Any potential increase in tax rates above the first 0.5 mill will qualify for the reimbursements described below.
5. “Base year amount” is the amount of property tax revenue lost when the tax has been fully phased out. It is equal to the amount of taxable valuation lost multiplied by the qualifying levies prescribed by HB 66, using tax year 2004 as the base year for the calculation. (Tax year 2004 property values determined to be final as of August 31, 2005 will be the property values used in calculating the taxable valuation lost.)
6. “State education aid offset” measures the amount of additional state education aid that school districts or joint vocational school districts receive due to the reduction

in tangible personal property taxable values in HB 66, and the corresponding reductions in recognized value and the charge-off.

2006 – 2010: The “Hold-Harmless Period”

The tax on tangible property is phasing out over the period from 2006 to 2009. (See *Table 1*, below, for annual listing rates for tangible property per HB 66). During this “Hold Harmless Period” all taxing authorities will be fully reimbursed relative to prior law for revenue lost due to the taxable value reductions prescribed by HB 66. (The treatment of telephone company property is somewhat different. This is discussed separately below.)

Reimbursement will be made for the base year amount, except that taxing authorities are only reimbursed for inventory property assessment percentage reductions beyond those already in place before the passage of HB 66. This means taxing authorities are only reimbursed for the amount of revenue projected by using listing percentages for inventory property of 23% in 2006, 21% in 2007, 19% for 2008, and 17% for 2009.

Likewise, since prior law lowered the assessment percentage for telephone and telecommunications property to 25% by 2007 – the first year that the reductions in HB 66 applied to these taxpayers – schools and local governments are only reimbursed to the amount of revenue projected by using the 25% listing percentages for telephone company property. (See discussion of treatment of telephone company property below.)

All *qualifying fixed-rate* levies are reimbursed to reflect the losses in tax revenue during the phase-out of the tangible property tax. *Tables 2A and 2B* below show the percentages of the base year losses that will be received through the combination of local taxes and state reimbursements (school districts receive their reimbursement through a combination of local taxes, direct payment of state reimbursement, and increases in state education aid, as reflected in the state education aid offset). The reimbursement portion are received by the jurisdiction during this period even if the qualifying levies expire, are reduced, or are not levied by the taxing authority for any of these tax years.

All *qualifying fixed-sum levies for debt purposes* are reimbursed at 100% of the base year amount beginning in 2006, subject to the half-mill threshold adjustment for all fixed-sum levies of the taxing authority, as long as those levies or a portion of those levies continue to be levied by the taxing authority for that year. Except for one village, only school districts qualified for fixed-sum reimbursements above the half-mill threshold. All *qualifying school district emergency levies* are reimbursed at 100% of the base year amount beginning in 2006, subject to the half-mill threshold adjustment for all fixed-sum levies of the school district, even if the emergency levy expires, is reduced, or is not levied by the school district for any of these years.

Telephone and telecommunication property is included in the calculations of the base year amounts for both these types of fixed-sum levies even though the HB 66 phase out of telephone company property did not begin until 2007.

2011 – 2017: The “Phase-Out Period”

Reimbursements for qualifying **fixed-rate** levies will be phased out during these years. If during or prior to this period qualifying levies expire, are reduced, or are not levied by the taxing authority for any of these tax years, they are only reimbursed to the extent they are still being levied (renewals count as still being levied). During this period, taxing authorities will receive a percentage of the base year amount through the reimbursement payment. The reimbursement amounts are shown in **Table 3** below.

For school districts, it is the direct payments to compensate for fixed-rate levy losses that are phased out. The additional state education aid that goes to school districts because of the reduced charge-off as a result of lower property values – the amount measured by the “state education aid offset” – is not affected. Furthermore, revenues from the new commercial activity tax (CAT) that are earmarked for school district property tax reimbursement continue to be so earmarked. The aggregate amount of revenue for school district property tax replacement is thus constant or growing (as CAT revenues grow) but direct hold harmless payments to individual school districts are phased-out.

All qualifying **fixed-sum levies for debt purposes** will be reimbursed at the initially calculated level (full reimbursement less the half-mill threshold adjustment for all fixed-sum levies of the taxing authority) during the phase out period, as long as those levies or a portion of those levies are levied by the taxing authority for that year. For levies that continue beyond the phase-out period, the payments will also continue beyond the phase-out period, until the debt is retired.

Qualifying **School district emergency levies** will continue to receive reimbursement payments at the initially calculated level (full reimbursement less the half-mill threshold adjustment for all fixed-sum levies of the school district) if the district continues to renew the qualifying emergency levy. An emergency levy will be considered a renewal if the district has an emergency levy for at least the same amount of revenue generated by the qualifying emergency levy.

Special Treatment for Inside Debt Millage

Unvoted (inside) debt levies are fully reimbursed at the base year amount for tax years 2006-2017 (there is no phase out), as long as the inside millage continues to be levied for debt purposes. No reimbursement will be made in 2018 or thereafter.

Telephone Company Property Provisions

Until HB 66, Ohio law distinguished between telecommunications property (the property of long distance and cellular companies) and telephone company property (the property of local telephone companies). Prior to HB 66, both these types of property were treated as public utility property but were taxed at different assessment percentages. All long distance and cellular property and local telephone property first subject to taxation in 1995 or after was assessed at 25%. Local telephone company legacy property – that is, property first placed in service before 1995 – was assessed at 88%. To equalize assessment percentages for all such property, HB 95 of the 125th General Assembly included a provision that provided for the phase-down of the assessment percentages on local telephone company legacy property. Accordingly, local telephone legacy property was assessed at 67% in 2005 and 46% in 2006, and would have been assessed at 25% in 2007 if not for the changes made in HB 66.

HB 66 combines telecommunications and telephone company property into one classification – telephone company property – and, starting in tax year 2007, reclassifies it as general business property rather than public utility property. Since telephone company property is to be classified as general business property, it will be included in the elimination of the general business tax, but HB 66 gives it a unique phase-out schedule. Other tangible property is being phased out over four years beginning in 2006, but telephone company property is being phased out over five years beginning in 2007. (*Table 1*, below, lists the old and new assessment rates for tangible and telephone company property.) Furthermore, reimbursement on all other types of property ends in 2017 while reimbursements on telephone company property end in 2018.

Second, public utility property taxes, like real property taxes, are paid in the year following the tax year (e.g., 2006 taxes are paid in 2007), but tangible property taxes are paid during the tax year (2006 taxes paid in 2006). Thus, in 2007 – the year of the transition from public utility to general business tangible property – local governments received payment of both the public utility property tax levied in 2006 and the general tangible property tax levied in 2007. As a result of the double payment in 2007 to school districts and local governments, the state reimbursement payments for telephone company property assessment rate declines will not begin until tax year 2009 (see **Tables 2a and 2b**, below).

The Reimbursement Table for Fixed-Rate Levies

HB 66 treats each of the different types of tangible property somewhat differently for the purposes of phasing out the tax on tangible property. First: all new manufacturing and machinery property put into service in 2005 or thereafter is excluded from taxation. Second: since inventory property was being phased out (without reimbursement), HB 66 provides reimbursement only for that portion of the lost revenue that is over and above the amount that would have been lost according to prior law. Third: telephone company

tangible property did not begin to be phased out until tax year 2007. Due to these differences the reimbursement rates for each of the types of property varies slightly.

In tax year 2006, for example, the assessment rate on furniture and fixtures (part of the “other property” classification) was reduced by one-fourth (from 25% to 18.75%). The state reimbursement payment of 25% of the base year amount held schools and local governments harmless, so that they received 100% of the base year amount by a combination of local levies and state reimbursement payments. (See **Table 2a** below, which shows the percentage of the base year revenue loss by property classification that local governments will receive through existing levies and state reimbursement payments for tax years 2006 through 2018.)

In tax year 2006 the assessment rate on existing manufacturing machinery and equipment was also reduced by one-fourth to 18.75 percent. However, new manufacturing machinery and equipment is not listed for taxation at all. In an effort to hold schools and local governments harmless, the reimbursement rate for manufacturing machinery and equipment was set at 33.8 percent of the base year amount instead of 25 percent. The higher reimbursement rate is designed to offset the loss in local tax revenue due to the new manufacturing machinery and equipment having a zero assessment rate, so that in general schools and local governments receive 100% of the base year amount through a combination of reimbursement payments and local property tax revenues. In tax years 2007 and 2008, the reimbursement rates for machinery and equipment continue to be higher than the percentage decline in the assessment rate to attempt to account for new property coming on the rolls with a zero assessment rate.

In general, the values used to determine the reimbursements to school districts and local governments are (1) the tax year 2004 property values in the district as of August 31, 2005, (2) the “qualifying levy” rates (see term in “Definitions” section above), (3) a percentage equal to the difference between the new (HB 66) and old assessment rates, and (4) the reimbursement rate, which, for non-telephone company property, is equal to 100 percent from 2006 to 2010 and a declining percentage thereafter.

For example, in Tax Year 2006 the assessment rate on general business tangible property was reduced from 25 percent under prior law to 18.75 percent. The difference (25% minus 18.75%) was the amount reimbursed. The reimbursement rate applied to manufacturing machinery and equipment does not precisely fit this formula due to the fact that new manufacturing machinery and equipment is not taxed at all beginning in tax year 2006. Therefore, the reimbursement rate is increased to, on an estimated statewide basis, compensate schools and local governments for the zero percent property in tax years 2006 through 2008.

Table 1 – Assessment Percentages on Tangible Property from 2005 to 2011

HB 66 assessment rates

Tax Year	2005	2006	2007	2008	2009	2010	2011
Inventory	23%	18.75%	12.5%	6.25%	0%	0%	0%
Machinery, equipment, and all other business tangible	25%	18.75%	12.5%	6.25%	0%	0%	0%
Local telephone company property placed into use after 1995 and all long distance and cellular property	25%	25%	20%	15%	10%	5%	0%
Telephone company legacy property	67%	46%	20%	15%	10%	5%	0%

Prior assessment Percentages (Assessment percentages in effect before the passage of HB 66)

Tax Year	2005	2006	2007	2008	2009	2010	2011
Inventory	23%	23%	21%	19%	17%	15%	13%
Machinery, equipment, and all other business tangible	25%	25%	25%	25%	25%	25%	25%
Local telephone company property placed into use after 1995 and all long distance and cellular property	25%	25%	25%	25%	25%	25%	25%
Telephone company legacy property	67%	46%	25%	25%	25%	25%	25%

Table 2A: Percent of Base Year Amount of Revenue to Local Governments through the Combination of Reimbursements and Remaining Property Taxes by Tax Year and Class of Property, Fixed-Rate Levies*							
	TY 06	TY 07	TY 08	TY 09	TY 10	TY 11	TY 12
Inventory Reimbursement	106.5	95.6	84.8	73.9	73.9	60.9	47.8
Manufacturing M & E	100.0	100.0	100.0	100.0	100.0	82.4	64.7
Telephone Company property	100.0	180.0	60.0	100.0	100.0	100.0	87.5
All Other Property	100.0	100.0	100.0	100.0	100.0	82.4	64.7

	TY 13	TY14	TY15	TY 16	TY 17	TY 18
Inventory Reimbursement	39.1	30.4	21.8	13.0	4.3	0.0
Manufacturing M & E	52.9	41.2	29.4	17.6	5.9	0.0
Telephone Company property	75.0	62.5	50.0	37.5	25.0	12.5
All Other Property	52.9	41.2	29.4	17.6	5.9	0.0

*In tax years 2006 – 2010 for telephone property and tax years 2006 – 2008 for other property, the percentages shown represent money to be received by jurisdictions through a combination of reimbursement payments and remaining local property taxes. In other years, the revenue to be received is solely from reimbursement from the state. The amount received for inventory in 2006 exceeds the loss due to assessment rate changes because of the mismatch between the decline in assessment rates and the reimbursement rates.

Table 2B: Percent of Base Year Amount of Revenue to School Districts through the Combination of Reimbursements and Remaining Property Taxes by Tax Year and Class of Property, Fixed-Rate Levies							
	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Inventory Reimbursement	106.5	104.9	96.1	85.0	73.9	73.9	*
Manufacturing M & E	100.0	100.0	100.0	100.0	100.0	100.0	*
Telephone Company Property	100.0	104.0	129.0	96.4	119.5	101.9	*
All Other Property	100.0	100.0	100.0	100.0	100.0	100.0	*

* Beginning in FY 2012, the percentage of base year losses that will still be received will depend on a district's charge-off. The phase-out, which is on the same schedule as for the nonschools, only applies to direct payments above what is reimbursed through the foundation program. A district that gets most of its reimbursement through increased foundation payments because of lower values will see relatively less impact from the phase-out than a district that gets most of its reimbursement in direct payments. In general, districts with high millage rates and/or districts receiving foundation payments through the guarantee portion of the foundation program will see a bigger impact from the phase-out of direct reimbursements.

Table 3: Ratio of Base Year Amount of Revenue Paid During the Phase-out Period*								
	TY 11	TY 12	TY 13	TY 14	TY 15	TY 16	TY 17	TY 18
Business Tangible Property	14/17 ths	11/17 ths	9/17 ths	7/17 ths	5/17 ths	3/17 ths	1/17 th	0
Telephone Company Property	100 %	7/8 ths	¾	5/8 ths	½	3/8 ths	¼	1/8 th

* For school reimbursements, the phase-out only applies to direct payments of fixed-rate levies.

APPENDIX C

2007 PER PUPIL SCHOOL PROPERTY TAXES
PER MILL

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2007 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

<u>County</u>	<u>Name</u>	<u>CLASS ONE REAL PROPERTY</u>	<u>CLASS TWO REAL PROPERTY</u>	<u>UTILITY TANGIBLE PROPERTY</u>	<u>BUSINESS TANGIBLE PROPERTY</u>	<u>TOTAL PROPERTY</u>
ADAMS	MANCHESTER LSD (ADAMS)	50.50	63.00	176.82	1.08	291.41
ADAMS	OHIO VALLEY LSD	57.57	9.15	5.82	6.49	79.03
ALLEN	ALLEN EAST LSD	84.33	9.98	3.70	3.14	101.15
ALLEN	BATH LSD	75.95	29.70	8.94	27.97	142.56
ALLEN	BLUFFTON EVSD	87.94	17.60	4.12	10.73	120.39
ALLEN	DELPHOS CSD	114.90	28.46	3.75	12.89	160.00
ALLEN	ELIDA LSD	91.36	37.51	2.59	7.67	139.14
ALLEN	LIMA CSD	38.14	18.19	2.91	3.94	63.18
ALLEN	PERRY LSD (ALLEN CO.)	59.81	79.32	7.40	25.70	172.23
ALLEN	SHAWNEE LSD	121.37	20.77	7.68	25.08	174.90
ALLEN	SPENCERVILLE LSD	75.77	7.92	3.55	2.37	89.62
ASHLAND	ASHLAND CSD	90.92	27.65	3.77	9.74	132.09
ASHLAND	HILLSDALE LSD	94.94	5.06	13.65	2.95	116.60
ASHLAND	LOUDONVILLE-PERRYSVILLE EVSD	86.93	17.49	14.41	4.28	123.12
ASHLAND	MAPLETON LSD	103.73	4.37	5.95	2.27	116.32
ASHTABULA	ASHTABULA AREA CSD	69.12	19.74	6.01	5.21	100.08
ASHTABULA	BUCKEYE LSD (ASHTABULA CO.)	78.88	32.15	11.04	18.81	140.88
ASHTABULA	CONNEAUT AREA CSD	60.76	13.40	2.65	5.72	82.52
ASHTABULA	GENEVA AREA CSD	91.56	19.49	2.65	2.99	116.69
ASHTABULA	GRAND VALLEY LSD	99.28	8.32	3.10	7.23	117.93
ASHTABULA	JEFFERSON AREA LSD	86.50	13.73	3.43	5.45	109.11
ASHTABULA	PYMATUNING VALLEY LSD	74.98	13.86	4.26	2.79	95.88
ATHENS	ALEXANDER LSD	71.72	5.28	19.95	1.07	98.01
ATHENS	ATHENS CSD	113.10	45.20	8.11	5.97	172.38
ATHENS	FEDERAL HOCKING LSD	67.67	4.60	11.53	1.26	85.07
ATHENS	NELSONVILLE YORK CSD	44.50	14.39	7.26	2.17	68.33
ATHENS	TRIMBLE LSD	34.67	3.16	3.01	0.92	41.76
AUGLAIZE	MINSTER LSD	89.38	29.89	1.07	24.81	145.15
AUGLAIZE	NEW BREMEN LSD	76.45	15.89	2.10	12.43	106.88
AUGLAIZE	NEW KNOXVILLE LSD	74.26	14.96	1.62	4.89	95.74
AUGLAIZE	ST. MARYS CSD	78.17	15.90	1.92	8.55	104.54
AUGLAIZE	WAPAKONETA CSD	74.45	16.88	2.08	5.35	98.76
AUGLAIZE	WAYNESFIELD-GOSHEN LSD	59.21	2.78	1.48	1.04	64.51
BELMONT	BARNESVILLE EVSD	70.08	14.46	4.38	2.16	91.08
BELMONT	BELLAIRE LSD	55.19	10.54	6.70	2.13	74.55
BELMONT	BRIDGEPORT EVSD	57.56	22.03	4.90	3.29	87.78
BELMONT	MARTINS FERRY CSD	56.41	13.25	3.75	7.89	81.31
BELMONT	SHADYSIDE LSD	75.67	25.99	27.48	2.84	131.98
BELMONT	ST. CLAIRSVILLE-RICHLAND CSD	139.01	70.71	6.12	8.85	224.68

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BELMONT	UNION LSD	69.74	11.10	4.55	2.26	87.64
BROWN	EASTERN LSD (BROWN CO.)	89.93	4.11	5.06	1.24	100.34
BROWN	FAYETTEVILLE-PERRY LSD	90.81	2.60	2.28	0.85	96.54
BROWN	GEORGETOWN EVSD	73.26	16.24	3.28	3.16	95.94
BROWN	RIPLEY-UNION-LEWIS LSD	59.13	11.70	4.50	2.55	77.89
BROWN	WESTERN BROWN LSD	61.26	6.56	2.17	1.59	71.58
BUTLER	EDGEWOOD CSD	73.39	11.21	12.40	6.47	103.46
BUTLER	FAIRFIELD CSD (BUTLER CO.)	100.53	35.78	2.98	6.87	146.16
BUTLER	HAMILTON CSD	73.67	22.12	0.39	3.81	99.99
BUTLER	LAKOTA LSD (BUTLER CO.)	112.16	29.00	3.16	7.54	151.87
BUTLER	MADISON LSD (BUTLER CO.)	96.18	6.81	2.17	1.19	106.34
BUTLER	MIDDLETOWN CSD	76.87	30.90	5.18	19.04	131.98
BUTLER	MONROE LSD	96.85	42.55	9.07	12.33	160.80
BUTLER	NEW MIAMI LSD	46.29	10.51	3.30	4.40	64.50
BUTLER	ROSS LSD	105.78	5.80	2.70	1.70	115.98
BUTLER	TALAWANDA CSD	156.25	44.68	5.42	4.35	210.70
CARROLL	BROWN LSD	123.52	12.46	4.92	4.30	145.21
CARROLL	CARROLLTON EVSD	91.03	11.09	11.35	2.38	115.85
CHAMPAIGN	GRAHAM LSD	86.82	6.46	3.16	5.85	102.29
CHAMPAIGN	MECHANICSBURG EVSD	85.32	6.71	4.04	2.56	98.63
CHAMPAIGN	TRIAD LSD	84.81	5.83	3.74	0.77	95.15
CHAMPAIGN	URBANA CSD	82.64	23.80	4.73	10.66	121.83
CHAMPAIGN	WEST LIBERTY SALEM LSD	79.32	8.16	4.74	2.53	94.75
CLARK	CLARK-SHAWNEE LSD	90.35	57.79	4.59	12.59	165.32
CLARK	GREENON LSD	105.28	15.90	3.44	3.62	128.24
CLARK	NORTHEASTERN LSD (CLARK CO.)	106.97	14.15	2.18	4.09	127.39
CLARK	NORTHWESTERN LSD (CLARK CO.)	92.67	20.10	2.78	5.08	120.62
CLARK	SOUTHEASTERN LSD	92.76	13.06	4.93	7.09	117.84
CLARK	SPRINGFIELD CSD	52.87	22.34	2.59	3.54	81.33
CLARK	TECUMSEH LSD	72.49	10.37	2.53	2.57	87.96
CLERMONT	BATAVIA LSD	69.91	33.79	3.38	7.02	114.10
CLERMONT	BETHEL-TATE LSD	72.22	6.10	2.01	0.95	81.29
CLERMONT	CLERMONT-NORTHEASTERN LSD	121.11	23.17	3.23	5.07	152.58
CLERMONT	FELICITY-FRANKLIN LSD	50.99	4.20	6.29	0.52	62.00
CLERMONT	GOSHEN LSD	82.25	9.65	3.94	1.99	97.82
CLERMONT	MILFORD EVSD	114.15	26.55	2.90	4.33	147.92
CLERMONT	NEW RICHMOND EVSD	92.00	32.56	75.04	0.92	200.52
CLERMONT	WEST CLERMONT LSD	100.52	40.62	3.73	4.83	149.69
CLERMONT	WILLIAMSBURG LSD	90.82	16.99	3.40	3.49	114.71

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CLINTON	BLANCHESTER LSD	64.94	10.16	3.38	5.52	83.99
CLINTON	CLINTON MASSIE LSD	103.54	4.22	3.97	1.00	112.73
CLINTON	EAST CLINTON LSD	64.78	8.74	2.89	9.29	85.70
CLINTON	WILMINGTON CSD	85.68	43.63	4.79	15.38	149.47
COLUMBIANA	BEAVER LSD	80.68	15.12	3.54	2.94	102.28
COLUMBIANA	COLUMBIANA EVSD	127.95	36.62	3.57	8.43	176.57
COLUMBIANA	CRESTVIEW LSD (COLUMBIANA CO.)	86.23	6.41	5.04	3.02	100.69
COLUMBIANA	EAST LIVERPOOL CSD	44.66	9.50	3.09	3.01	60.26
COLUMBIANA	EAST PALESTINE CSD	72.69	9.19	3.65	2.91	88.44
COLUMBIANA	LEETONIA EVSD	67.10	5.99	5.52	1.46	80.07
COLUMBIANA	LISBON EVSD	60.59	14.37	5.78	2.05	82.79
COLUMBIANA	SALEM CSD	92.36	29.22	3.46	10.71	135.75
COLUMBIANA	SOUTHERN LSD (COLUMBIANA CO.)	65.60	4.23	4.98	1.24	76.06
COLUMBIANA	UNITED LSD	80.21	4.30	5.46	1.31	91.27
COLUMBIANA	WELLSVILLE CSD	39.41	5.36	2.57	2.00	49.34
COSHOCTON	COSHOCTON CSD	60.69	25.88	3.34	5.96	95.86
COSHOCTON	RIDGEWOOD LSD	67.93	9.68	3.51	1.69	82.82
COSHOCTON	RIVER VIEW LSD	81.49	17.16	31.48	9.88	140.01
CRAWFORD	BUCKEYE CENTRAL LSD	81.95	7.38	4.26	2.81	96.39
CRAWFORD	BUCYRUS CSD	63.24	17.55	3.41	6.78	90.97
CRAWFORD	COLONEL CRAWFORD LSD	98.70	12.67	3.86	15.58	130.81
CRAWFORD	CRESTLINE EVSD	65.96	16.64	4.84	7.19	94.64
CRAWFORD	GALION CSD	67.86	15.72	0.93	5.65	90.15
CRAWFORD	WYNFORD LSD	82.03	11.81	4.56	7.15	105.55
CUYAHOGA	BAY VILLAGE CSD	196.06	7.66	2.08	0.80	206.59
CUYAHOGA	BEACHWOOD CSD	253.35	260.54	6.10	19.45	539.44
CUYAHOGA	BEDFORD CSD	108.31	73.91	7.80	22.55	212.57
CUYAHOGA	BEREA CSD	129.37	68.08	3.35	13.42	214.22
CUYAHOGA	BRECKSVILLE-BROADVIEW HEIGHTS CSD	180.56	38.22	4.16	5.99	228.93
CUYAHOGA	BROOKLYN CSD	110.38	113.83	11.21	25.62	261.05
CUYAHOGA	CHAGRIN FALLS EVSD	228.78	21.21	2.68	1.53	254.21
CUYAHOGA	CLEVELAND HTS-UNIVERSITY HTS CSD	163.06	30.91	1.82	2.77	198.57
CUYAHOGA	CLEVELAND MUNICIPAL S.D.	48.78	36.77	3.29	6.30	95.13
CUYAHOGA	CUYAHOGA HEIGHTS LSD	118.12	252.44	31.65	111.32	513.54
CUYAHOGA	EAST CLEVELAND CSD	49.10	15.12	2.12	3.28	69.62
CUYAHOGA	EUCLID CSD	90.14	26.80	2.04	7.07	126.05
CUYAHOGA	FAIRVIEW PARK CSD	189.92	25.96	1.77	1.53	219.18
CUYAHOGA	GARFIELD HEIGHTS CSD	84.92	21.70	1.78	5.88	114.27
CUYAHOGA	INDEPENDENCE LSD	219.86	222.72	9.89	27.62	480.09

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CUYAHOGA	LAKWOOD CSD	128.72	29.54	1.63	1.94	161.82
CUYAHOGA	MAPLE HEIGHTS CSD	81.17	22.20	1.77	4.88	110.02
CUYAHOGA	MAYFIELD CSD	255.36	105.41	3.29	14.64	378.71
CUYAHOGA	NORTH OLMSTED CSD	136.88	55.83	2.23	6.35	201.29
CUYAHOGA	NORTH ROYALTON CSD	195.61	34.65	3.09	2.78	236.13
CUYAHOGA	OLMSTED FALLS CSD	122.35	23.39	2.41	2.60	150.76
CUYAHOGA	ORANGE CSD	382.63	68.97	3.13	11.28	466.00
CUYAHOGA	PARMA CSD	150.60	33.00	1.98	4.52	190.10
CUYAHOGA	RICHMOND HEIGHTS LSD	172.05	45.38	1.72	7.65	226.80
CUYAHOGA	ROCKY RIVER CSD	225.40	43.51	2.23	3.06	274.20
CUYAHOGA	SHAKER HEIGHTS CSD	151.69	15.59	1.78	1.10	170.17
CUYAHOGA	OLON CSD	154.84	60.68	3.32	17.26	236.10
CUYAHOGA	SOUTH EUCLID-LYNDHURST CSD	171.28	45.38	2.14	3.21	222.01
CUYAHOGA	STRONGSVILLE CSD	158.22	45.89	3.02	7.64	214.77
CUYAHOGA	WARRENSVILLE HEIGHTS CSD	49.80	83.59	2.98	10.87	147.23
CUYAHOGA	WESTLAKE CSD	248.05	89.84	3.92	10.26	352.07
DARKE	ANSONIA LSD	69.26	4.33	4.41	2.65	80.65
DARKE	ARCANUM-BUTLER LSD	87.95	4.58	5.35	1.81	99.68
DARKE	FRANKLIN-MONROE LSD	88.01	1.28	2.68	0.94	92.90
DARKE	GREENVILLE CSD	87.05	25.32	4.50	8.55	125.42
DARKE	MISSISSINAWA VALLEY LSD	63.64	5.20	2.51	1.13	72.48
DARKE	TRI-VILLAGE LSD	76.78	4.25	18.89	1.41	101.33
DARKE	VERSAILLES EVSD	70.97	12.49	1.42	4.11	89.00
DEFIANCE	AYERSVILLE LSD	81.88	19.81	3.33	19.23	124.26
DEFIANCE	CENTRAL LSD	71.84	2.79	5.54	1.73	81.91
DEFIANCE	DEFIANCE CSD	72.34	14.34	3.43	5.22	95.33
DEFIANCE	HICKSVILLE EVSD	66.58	10.27	3.12	5.60	85.57
DEFIANCE	NORTHEASTERN LSD (DEFIANCE CO.)	92.71	39.31	22.85	12.61	167.47
DELAWARE	BIG WALNUT LSD	205.21	15.91	5.57	5.24	231.93
DELAWARE	BUCKEYE VALLEY LSD	192.17	6.33	4.81	3.32	206.62
DELAWARE	DELAWARE CSD	113.90	33.74	3.52	8.69	159.84
DELAWARE	OLENTANGY LSD	213.70	32.55	5.79	6.87	258.90
ERIE	BERLIN-MILAN LSD	104.44	20.18	5.40	6.61	136.63
ERIE	HURON CSD	191.69	27.35	3.17	8.74	230.95
ERIE	KELLEYS ISLAND LSD	2,686.10	219.57	31.05	10.73	2,947.45
ERIE	MARGARETTA LSD	105.65	11.70	4.59	9.74	131.68
ERIE	PERKINS LSD	122.26	72.47	4.82	13.77	213.32
ERIE	SANDUSKY CSD	85.40	38.77	2.96	8.39	135.52
ERIE	VERMILION LSD	144.57	21.65	19.74	2.93	188.89

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FAIRFIELD	AMANDA-CLEARCREEK LSD	76.41	3.45	2.20	1.54	83.60
FAIRFIELD	BERNE-UNION LSD	90.16	10.07	23.88	2.59	126.71
FAIRFIELD	BLOOM-CARROLL LSD	156.72	18.47	5.52	4.09	184.79
FAIRFIELD	FAIRFIELD UNION LSD	89.84	5.55	5.25	1.29	101.93
FAIRFIELD	LANCASTER CSD	103.23	42.39	3.71	6.69	156.02
FAIRFIELD	LIBERTY-UNION-THURSTON LSD	100.67	8.34	4.16	2.49	115.66
FAIRFIELD	PICKERINGTON LSD	93.45	17.05	1.24	0.92	112.67
FAIRFIELD	WALNUT TWP LSD	170.65	10.68	12.48	0.73	194.55
FAYETTE	MIAMI TRACE LSD	89.09	17.70	10.16	8.53	125.47
FAYETTE	WASHINGTON COURT HOUSE CSD	70.17	22.80	1.99	5.41	100.37
FRANKLIN	BEXLEY CSD	195.01	10.82	1.14	0.77	207.74
FRANKLIN	CANAL WINCHESTER LSD	102.47	17.57	4.69	4.88	129.61
FRANKLIN	COLUMBUS CSD	89.24	62.80	3.08	8.04	163.16
FRANKLIN	DUBLIN CSD	160.12	55.83	3.65	8.63	228.23
FRANKLIN	GAHANNA JEFFERSON CSD	159.06	37.94	3.75	8.47	209.22
FRANKLIN	GRANDVIEW HEIGHTS CSD	174.66	46.60	7.19	6.27	234.72
FRANKLIN	GROVEPORT-MADISON LSD	78.57	33.47	5.18	7.82	125.04
FRANKLIN	HAMILTON LSD	48.17	22.18	2.67	10.87	83.88
FRANKLIN	HILLIARD CSD	120.15	32.38	3.12	6.51	162.16
FRANKLIN	NEW ALBANY-PLAIN LSD	208.62	29.48	5.24	4.83	248.17
FRANKLIN	REYNOLDSBURG CSD	89.43	19.41	1.82	2.40	113.05
FRANKLIN	SOUTH WESTERN CSD	82.17	28.29	3.05	8.17	121.67
FRANKLIN	UPPER ARLINGTON CSD	248.11	21.87	1.94	2.08	274.00
FRANKLIN	WESTERVILLE CSD	137.35	29.48	2.54	3.24	172.61
FRANKLIN	WHITEHALL CSD	54.72	39.12	2.62	5.72	102.18
FRANKLIN	WORTHINGTON CSD	142.28	46.92	3.09	10.40	202.70
FULTON	ARCHBOLD AREA LSD	83.17	53.98	5.47	29.18	171.80
FULTON	EVERGREEN LSD	114.13	5.47	9.11	3.19	131.91
FULTON	GORHAM-FAYETTE LSD	64.35	8.63	4.16	4.10	81.24
FULTON	PETTISVILLE LSD	76.61	7.82	5.41	3.43	93.26
FULTON	PIKE-DELTA-YORK LSD	79.59	11.53	4.88	25.93	121.92
FULTON	SWANTON LSD	114.67	20.42	3.62	5.23	143.94
FULTON	WAUSEON EVSD	68.39	19.90	3.30	5.71	97.29
GALLIA	GALLIA COUNTY LSD	56.38	23.91	62.15	3.82	146.27
GALLIA	GALLIPOLIS CSD	71.54	23.96	4.46	5.69	105.64
GEAUGA	BERKSHIRE LSD	147.92	18.63	4.21	7.66	178.42
GEAUGA	CARDINAL LSD	158.62	41.95	4.61	21.02	226.20
GEAUGA	CHARDON LSD	167.89	26.12	3.93	5.95	203.89
GEAUGA	KENSTON LSD	197.81	27.22	2.57	6.45	234.05

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GEAUGA	LEDGEMONT LSD	128.90	8.52	3.21	5.06	145.69
GEAUGA	NEWBURY LSD	200.36	27.18	4.46	7.14	239.14
GEAUGA	WEST GEAUGA LSD	250.90	12.65	6.32	1.90	271.77
GREENE	BEAVERCREEK CSD	152.19	44.13	3.72	5.83	205.87
GREENE	CEDAR CLIFF LSD	101.76	5.81	6.03	2.27	115.87
GREENE	FAIRBORN CSD	94.71	29.11	3.07	3.76	130.65
GREENE	GREENEVUE LSD	96.13	5.51	3.62	2.13	107.40
GREENE	SUGARCREEK LSD	144.73	20.41	4.45	2.68	172.27
GREENE	XENIA COMMUNITY CSD	99.27	16.40	3.42	3.54	122.62
GREENE	YELLOW SPRINGS EVSD	177.31	20.47	1.87	5.23	204.88
GUERNSEY	CAMBRIDGE CSD	57.60	19.18	5.79	6.19	88.77
GUERNSEY	EAST GUERNSEY LSD	75.18	5.18	5.33	2.31	88.01
GUERNSEY	ROLLING HILLS LSD	55.54	21.44	4.45	12.79	94.22
HAMILTON	CINCINNATI CSD	97.92	51.81	6.73	8.67	165.13
HAMILTON	DEER PARK CSD	141.92	26.19	5.39	6.99	180.49
HAMILTON	FINNEYTOWN LSD	115.50	15.69	3.07	2.10	136.36
HAMILTON	FOREST HILLS LSD	150.63	15.46	2.71	4.64	173.43
HAMILTON	INDIAN HILL EVSD	526.29	51.40	4.40	8.26	590.36
HAMILTON	LOCKLAND CSD	60.10	47.14	7.83	16.03	131.10
HAMILTON	LOVELAND CSD	149.16	10.67	1.99	1.87	163.68
HAMILTON	MADERIA CSD	179.03	18.88	2.69	1.85	202.44
HAMILTON	MARIEMONT CSD	165.94	28.76	4.32	8.17	207.18
HAMILTON	MOUNT HEALTHY CSD	78.61	13.23	2.69	1.94	96.46
HAMILTON	NORTH COLLEGE HILL CSD	77.07	18.03	3.24	1.98	100.32
HAMILTON	NORTHWEST LSD (HAMILTON CO.)	129.78	28.41	3.15	4.41	165.75
HAMILTON	NORWOOD CSD	93.54	53.70	5.20	14.02	166.45
HAMILTON	OAK HILLS LSD	136.00	12.31	3.89	2.33	154.53
HAMILTON	PRINCETON CSD	139.54	156.08	7.79	40.41	343.82
HAMILTON	READING CSD	97.91	37.05	4.37	11.47	150.80
HAMILTON	SOUTHWEST LSD (HAMILTON CO.)	97.95	32.82	4.47	7.40	142.65
HAMILTON	ST. BERNARD-ELMWOOD PLACE CSD	66.20	35.88	6.98	36.86	145.92
HAMILTON	SYCAMORE CSD	183.80	106.12	4.58	18.87	313.37
HAMILTON	THREE RIVERS LSD	149.70	16.94	27.23	9.98	203.86
HAMILTON	WINTON WOODS CSD	98.19	29.97	3.21	4.76	136.14
HAMILTON	WYOMING CSD	145.85	4.26	1.55	0.39	152.05
HANCOCK	ARCADIA LSD	96.93	13.45	15.93	3.67	129.98
HANCOCK	ARLINGTON LSD	88.12	5.56	2.63	3.23	99.53
HANCOCK	CORY-RAWSON LSD	91.37	10.58	4.37	4.45	110.76
HANCOCK	FINDLAY CSD	100.12	26.98	3.10	10.04	140.24

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HANCOCK	LIBERTY BENTON LSD	83.27	20.79	4.94	8.55	117.55
HANCOCK	MC COMB LSD	83.00	9.99	3.69	8.02	104.70
HANCOCK	VAN BUREN LSD	124.68	72.91	7.76	33.50	238.84
HANCOCK	VANLUE LSD	92.77	2.87	2.44	2.04	100.12
HARDIN	ADA EVSD	76.39	11.89	3.15	2.79	94.22
HARDIN	HARDIN-NORTHERN LSD	76.26	3.53	4.35	2.26	86.40
HARDIN	KENTON CSD	61.39	19.70	3.61	13.35	98.04
HARDIN	RIDGEMONT LSD	78.62	2.61	6.17	1.51	88.90
HARDIN	RIVERDALE LSD	74.58	3.63	2.83	2.79	83.84
HARDIN	UPPER SCIOTO VALLEY LSD	59.66	2.92	4.16	0.69	67.43
HARRISON	CONOTTON VALLEY LSD	87.86	11.29	10.55	4.07	113.76
HARRISON	HARRISON-HILLS CSD	69.70	11.86	8.00	4.37	93.94
HENRY	HOLGATE LSD	66.30	3.85	3.19	1.41	74.75
HENRY	LIBERTY CENTER LSD	76.08	6.69	5.44	4.41	92.63
HENRY	NAPOLEON CSD	83.60	17.23	1.51	13.88	116.22
HENRY	PATRICK HENRY LSD	74.45	7.27	3.25	4.09	89.07
HIGHLAND	BRIGHT LSD	75.20	1.20	6.24	0.67	83.30
HIGHLAND	FAIRFIELD LSD (HIGHLAND CO.)	62.85	5.84	1.99	5.36	76.04
HIGHLAND	GREENFIELD EVSD	60.32	6.95	3.23	2.16	72.66
HIGHLAND	HILLSBORO CSD	74.37	20.52	3.82	4.95	103.66
HIGHLAND	LYNCHBURG CLAY LSD	61.02	2.58	2.66	1.35	67.61
HOCKING	LOGAN CSD	91.82	11.15	8.23	3.81	115.01
HOLMES	EAST HOLMES LSD	145.89	38.86	2.71	17.55	205.01
HOLMES	WEST HOLMES LSD	91.41	16.04	6.55	4.46	118.45
HURON	BELLEVUE CSD	87.35	15.91	3.73	9.00	115.99
HURON	MONROEVILLE LSD	99.26	13.47	2.68	6.91	122.32
HURON	NEW LONDON LSD	72.15	7.98	2.06	1.92	84.11
HURON	NORWALK CSD	82.18	19.32	2.80	5.79	110.10
HURON	SOUTH CENTRAL LSD	65.87	5.16	2.46	2.25	75.74
HURON	WESTERN RESERVE LSD (HURON CO.)	76.87	7.68	2.15	2.27	88.98
HURON	WILLARD CSD	69.95	15.58	3.22	8.47	97.22
JACKSON	JACKSON CSD	62.40	22.27	4.35	6.21	95.22
JACKSON	OAK HILL UNION LSD	49.20	5.50	19.16	2.50	76.37
JACKSON	WELLSTON CSD	45.85	13.10	4.41	6.92	70.28
JEFFERSON	BUCKEYE LSD (JEFFERSON CO.)	62.09	17.04	40.23	5.08	124.44
JEFFERSON	EDISON LSD	76.62	17.07	49.01	1.37	144.06
JEFFERSON	INDIAN CREEK LSD	103.60	27.43	5.17	11.59	147.79
JEFFERSON	STEUBENVILLE CSD	59.39	21.60	4.52	10.64	96.15
JEFFERSON	TORONTO CSD	66.82	12.07	4.18	21.64	104.71

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KNOX	CENTERBURG LSD	87.13	4.57	1.73	1.00	94.44
KNOX	DANVILLE LSD	76.98	6.18	2.97	1.42	87.54
KNOX	EAST KNOX LSD	145.15	3.90	3.98	0.94	153.96
KNOX	FREDERICKTOWN LSD	89.05	11.02	2.95	7.96	110.97
KNOX	MOUNT VERNON CSD	91.19	21.52	4.40	13.29	130.40
LAKE	FAIRPORT HARBOR EVSD	121.08	30.74	6.46	4.57	162.86
LAKE	KIRTLAND LSD	278.39	18.04	7.73	3.00	307.17
LAKE	MADISON LSD (LAKE CO.)	105.09	17.29	2.26	2.29	126.93
LAKE	MENTOR EVSD	163.93	52.80	4.51	10.15	231.40
LAKE	PAINESVILLE CSD	56.39	20.96	0.52	6.21	84.07
LAKE	PAINESVILLE TWP LSD	192.04	23.47	3.68	8.45	227.64
LAKE	PERRY LSD (LAKE CO.)	108.08	47.32	79.07	2.92	237.38
LAKE	WICKLIFFE CSD	167.17	58.67	4.04	14.17	244.05
LAKE	WILLOUGHBY-EASTLAKE CSD	145.12	51.00	10.94	8.12	215.18
LAWRENCE	CHESAPEAKE UNION EVSD	61.33	4.45	7.31	1.11	74.20
LAWRENCE	DAWSON-BRYANT LSD	43.45	2.14	3.77	0.92	50.29
LAWRENCE	FAIRLAND LSD	85.94	6.83	2.75	1.04	96.57
LAWRENCE	IRONTON CSD	65.81	19.33	3.86	3.54	92.55
LAWRENCE	ROCK HILL LSD	39.74	3.67	9.42	4.48	57.31
LAWRENCE	SOUTH POINT LSD	62.52	16.64	4.89	3.50	87.54
LAWRENCE	SYMMES VALLEY LSD	45.21	1.36	6.38	1.13	54.07
LICKING	GRANVILLE EVSD	145.18	16.50	2.71	2.44	166.84
LICKING	HEATH CSD	74.32	62.17	3.01	13.39	152.88
LICKING	JOHNSTOWN MONROE LSD	125.02	11.94	2.77	2.73	142.46
LICKING	LAKESWOOD LSD	116.31	34.83	6.16	20.44	177.74
LICKING	LICKING HEIGHTS LSD	144.04	29.10	2.43	6.27	181.85
LICKING	LICKING VALLEY LSD	77.81	7.76	5.67	3.09	94.34
LICKING	NEWARK CSD	83.94	27.09	3.50	5.06	119.59
LICKING	NORTH FORK LSD	94.61	5.46	7.68	2.11	109.86
LICKING	NORTHRIDGE LSD (LICKING COUNTY)	129.23	3.09	6.93	1.06	140.31
LICKING	SOUTHWEST LICKING LSD	127.95	15.59	3.76	2.01	149.31
LOGAN	BELLEFONTAINE CSD	64.50	27.56	2.66	7.95	102.68
LOGAN	BENJAMIN LOGAN LSD	106.18	27.44	4.66	20.26	158.55
LOGAN	INDIAN LAKE LSD	157.93	18.13	5.16	7.01	188.23
LOGAN	RIVERSIDE LSD	69.15	4.12	2.95	1.57	77.78
LORAIN	AMHERST EVSD	107.95	21.01	2.16	3.56	134.67
LORAIN	AVON LAKE CSD	191.75	25.31	22.79	10.72	250.57
LORAIN	AVON LSD	178.51	55.18	2.56	8.51	244.76
LORAIN	CLEARVIEW LSD	49.47	19.71	2.16	2.70	74.04

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LORAIN	COLUMBIA LSD	172.41	15.53	5.00	2.40	195.35
LORAIN	ELYRIA CSD	79.72	34.21	2.49	9.00	125.41
LORAIN	FIRELANDS LSD	130.10	8.24	4.46	2.69	145.49
LORAIN	KEYSTONE LSD	130.58	10.11	5.48	2.92	149.10
LORAIN	LORAIN CSD	57.85	11.91	1.15	4.76	75.68
LORAIN	MIDVIEW LSD	99.72	12.85	4.34	2.26	119.18
LORAIN	NORTH RIDGEVILLE CSD	163.89	19.01	2.46	3.63	188.98
LORAIN	OBERLIN CSD	129.67	36.75	3.10	4.66	174.17
LORAIN	SHEFFIELD-SHEFFIELD LAKE CSD	123.10	52.13	2.67	9.72	187.62
LORAIN	WELLINGTON EVSD	96.19	17.80	3.97	4.48	122.44
LUCAS	ANTHONY WAYNE LSD	180.82	22.13	3.38	6.68	213.01
LUCAS	MAUMEE CSD	105.05	65.10	2.42	13.01	185.57
LUCAS	OREGON CSD	107.95	29.24	12.31	22.55	172.06
LUCAS	OTTAWA HILLS LSD	179.75	4.41	0.99	0.39	185.53
LUCAS	SPRINGFIELD LSD (LUCAS CO.)	145.65	49.05	2.16	6.19	203.05
LUCAS	SYLVANIA CSD	165.40	40.29	1.94	5.50	213.13
LUCAS	TOLEDO CSD	63.36	22.15	2.80	4.40	92.71
LUCAS	WASHINGTON LSD (LUCAS CO.)	95.27	51.23	1.59	12.08	160.18
MADISON	JEFFERSON LSD (MADISON CO.)	93.18	25.99	3.92	9.58	132.67
MADISON	JONATHAN ALDER LSD	114.47	22.11	4.04	4.85	145.47
MADISON	LONDON CSD	94.40	22.57	3.68	8.13	128.78
MADISON	MADISON PLAINS LSD	104.60	9.79	7.64	6.20	128.23
MAHONING	AUSTINTOWN LSD	84.25	29.45	2.05	5.80	121.55
MAHONING	BOARDMAN LSD	113.19	61.31	4.17	12.09	190.75
MAHONING	CAMPBELL CSD	47.30	4.51	1.72	1.16	54.69
MAHONING	CANFIELD LSD	147.55	20.24	2.26	3.20	173.25
MAHONING	JACKSON MILTON LSD	140.14	32.39	8.79	9.80	191.12
MAHONING	LOWELLVILLE LSD	55.24	5.70	11.39	3.44	75.76
MAHONING	POLAND LSD	125.44	23.50	3.93	3.16	156.04
MAHONING	SEBRING LSD	45.77	16.36	2.10	4.65	68.88
MAHONING	SOUTH RANGE LSD	98.00	21.14	4.31	3.24	126.68
MAHONING	SPRINGFIELD LSD (MAHONING CO.)	97.75	13.51	5.10	2.57	118.93
MAHONING	STRUTHERS CSD	65.16	7.11	2.92	3.39	78.57
MAHONING	WEST BRANCH LSD	81.45	9.09	4.37	1.66	96.57
MAHONING	WESTERN RESERVE LSD (MAHONING CO.)	112.88	8.92	5.63	2.51	129.95
MAHONING	YOUNGSTOWN CSD	32.37	14.69	3.82	5.33	56.21
MARION	ELGIN LSD	71.29	10.41	7.48	12.44	101.62
MARION	MARION CSD	48.38	13.57	4.28	5.00	71.23
MARION	PLEASANT LSD	111.01	20.54	5.58	3.70	140.84

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MARION	RIDGEDALE LSD	97.31	6.69	12.08	4.15	120.24
MARION	RIVER VALLEY LSD	96.43	37.45	5.25	13.92	153.06
MEDINA	BLACK RIVER LSD	92.25	3.71	6.36	2.35	104.66
MEDINA	BRUNSWICK CSD	117.70	20.43	1.38	3.83	143.35
MEDINA	BUCKEYE LSD (MEDINA CO.)	149.52	24.53	5.48	16.23	195.76
MEDINA	CLOVERLEAF LSD	125.85	20.19	2.37	3.39	151.80
MEDINA	HIGHLAND LSD (MEDINA CO.)	196.42	16.47	2.73	3.49	219.10
MEDINA	MEDINA CSD	129.91	33.71	2.32	6.05	171.99
MEDINA	WADSWORTH CSD	114.37	22.81	3.65	5.35	146.18
MEIGS	EASTERN LSD (MEIGS CO.)	64.38	3.81	6.58	2.01	76.77
MEIGS	MEIGS LSD	46.75	10.46	6.50	1.93	65.64
MEIGS	SOUTHERN LSD (MEIGS CO.)	60.15	21.36	15.89	1.51	98.91
MERCER	CELINA CSD	100.31	18.65	2.45	8.12	129.54
MERCER	COLDWATER EVSD	66.78	8.31	2.12	3.75	80.96
MERCER	FT. RECOVERY LSD	69.82	8.51	2.98	5.11	86.42
MERCER	MARION LSD	70.14	4.16	1.79	1.40	77.49
MERCER	PARKWAY LSD	72.37	4.93	3.13	2.63	83.07
MERCER	ST. HENRY-CONSOLIDATED LSD	63.79	7.67	2.22	3.23	76.91
MIAMI	BETHEL LSD	140.19	14.64	3.09	3.91	161.84
MIAMI	BRADFORD EVSD	63.78	2.89	1.70	1.02	69.38
MIAMI	COVINGTON EVSD	89.56	15.25	3.64	3.64	112.10
MIAMI	MIAMI EAST LSD	114.42	4.81	5.33	2.25	126.81
MIAMI	MILTON UNION EVSD	98.29	7.29	4.42	1.32	111.32
MIAMI	NEWTON LSD	102.92	2.15	2.25	0.72	108.04
MIAMI	PIQUA CSD	79.82	27.97	1.17	9.69	118.65
MIAMI	TIPP CITY EVSD	111.40	23.33	2.75	10.72	148.20
MIAMI	TROY CSD	104.10	32.19	3.50	11.42	151.21
MONROE	SWITZERLAND OF OHIO LSD	72.56	11.75	17.30	8.11	109.73
MONTGOMERY	BROOKVILLE LSD	97.94	16.14	2.64	4.18	120.91
MONTGOMERY	CENTERVILLE CSD	165.27	38.33	2.68	4.07	210.34
MONTGOMERY	DAYTON CSD	57.83	23.75	3.08	6.24	90.90
MONTGOMERY	HUBER HEIGHTS CSD	86.48	17.94	1.46	3.95	109.84
MONTGOMERY	JEFFERSON LSD (MONTGOMERY CO.)	95.76	7.94	5.43	4.60	113.74
MONTGOMERY	KETTERING CSD	125.45	46.26	8.19	10.22	190.13
MONTGOMERY	MAD RIVER LSD	46.73	16.86	2.28	2.89	68.76
MONTGOMERY	MIAMISBURG CSD	101.72	55.38	3.28	9.21	169.59
MONTGOMERY	NEW LEBANON LSD	74.43	6.34	2.28	0.99	84.04
MONTGOMERY	NORTHMONT CSD	96.93	12.10	1.71	2.27	113.01
MONTGOMERY	NORTHRIDGE LSD (MONTGOMERY CO.)	48.33	51.50	2.34	20.91	123.08

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MONTGOMERY	OAKWOOD CSD	136.11	6.87	0.65	0.87	144.50
MONTGOMERY	TROTWOOD-MADISON CSD	54.24	19.97	2.08	3.14	79.43
MONTGOMERY	VALLEY VIEW LSD	95.17	6.49	5.90	2.27	109.83
MONTGOMERY	VANDALIA-BUTLER CSD	129.61	51.74	3.09	15.34	199.78
MONTGOMERY	WEST CARROLLTON CSD	82.00	27.11	1.82	6.82	117.75
MORGAN	MORGAN LSD	69.19	6.95	8.22	2.31	86.67
MORROW	CARDINGTON-LINCOLN LSD	73.29	5.44	2.73	4.29	85.75
MORROW	HIGHLAND LSD (MORROW CO.)	90.95	6.64	1.94	1.50	101.03
MORROW	MOUNT GILEAD EVSD	91.63	14.01	3.56	2.91	112.11
MORROW	NORTHMOR LSD	105.91	4.01	5.49	1.86	117.26
MUSKINGUM	EAST MUSKINGUM LSD	87.22	15.59	8.60	3.61	115.02
MUSKINGUM	FRANKLIN LSD	65.75	5.52	7.22	1.45	79.94
MUSKINGUM	MAYSVILLE LSD	61.13	14.94	2.98	4.18	83.23
MUSKINGUM	TRI-VALLEY LSD	76.73	12.57	6.65	3.84	99.80
MUSKINGUM	WEST MUSKINGUM LSD	110.74	35.82	4.39	6.44	157.39
MUSKINGUM	ZANESVILLE CSD	62.20	27.71	3.09	6.51	99.51
NOBLE	CALDWELL EVSD	66.57	15.86	11.64	6.17	100.25
NOBLE	NOBLE LSD	68.45	3.08	19.39	1.02	91.95
OTTAWA	BENTON-CARROLL-SALEM LSD	100.75	31.62	46.44	2.20	181.02
OTTAWA	DANBURY LSD	581.95	69.75	10.53	9.06	671.29
OTTAWA	GENOA AREA LSD	95.87	10.16	2.80	3.34	112.17
OTTAWA	MIDDLE BASS LSD*	0.00	0.00	0.00	0.00	0.00
OTTAWA	NORTH BASS LSD*	0.00	0.00	0.00	0.00	0.00
OTTAWA	PORT CLINTON CSD	260.90	55.89	7.79	10.06	334.63
OTTAWA	PUT IN BAY LSD	1,108.71	360.49	49.65	6.48	1,525.34
PAULDING	ANTWERP LSD	70.97	8.77	2.88	1.75	84.37
PAULDING	PAULDING EVSD	66.03	9.49	6.32	4.52	86.37
PAULDING	WAYNE TRACE LSD	73.57	8.74	10.27	4.13	96.71
PERRY	CROOKSVILLE EVSD	38.17	5.89	5.87	1.98	51.91
PERRY	NEW LEXINGTON CSD	47.64	10.59	3.27	3.45	64.95
PERRY	NORTHERN LSD	96.66	5.14	9.42	1.23	112.45
PERRY	SOUTHERN LSD (PERRY CO.)	37.37	3.83	3.75	0.74	45.70
PICKAWAY	CIRCLEVILLE CSD	74.08	26.25	3.71	4.50	108.54
PICKAWAY	LOGAN ELM LSD	97.55	12.49	6.96	8.54	125.54
PICKAWAY	TEAYS VALLEY LSD	84.54	9.00	5.31	1.52	100.37
PICKAWAY	WESTFALL LSD	85.76	4.51	11.49	2.08	103.84
PIKE	EASTERN LSD (PIKE CO.)	42.09	1.94	4.82	1.15	49.99
PIKE	SCIOTO VALLEY LSD (PIKE CO.)	38.92	6.51	8.43	5.71	59.56
PIKE	WAVERLY CSD	57.36	14.68	4.85	6.03	82.92

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PIKE	WESTERN LSD	38.04	1.03	4.33	0.92	44.33
PORTAGE	AURORA CSD	163.22	35.51	2.45	7.37	208.55
PORTAGE	CRESTWOOD LSD	108.55	8.42	3.73	3.02	123.72
PORTAGE	FIELD LSD	128.27	28.65	3.05	6.97	166.95
PORTAGE	JAMES A. GARFIELD LSD	95.24	11.93	2.73	3.23	113.13
PORTAGE	KENT CSD	109.93	33.58	2.61	6.29	152.41
PORTAGE	RAVENNA CSD	79.86	25.42	2.88	7.24	115.40
PORTAGE	ROOTSTOWN LSD	112.30	11.25	6.18	3.04	132.77
PORTAGE	SOUTHEAST LSD (PORTAGE CO.)	92.87	6.61	3.12	1.22	103.81
PORTAGE	STREETSBORO CSD	111.40	76.22	2.64	15.33	205.59
PORTAGE	WATERLOO LSD	101.62	5.98	2.96	3.04	113.60
PORTAGE	WINDHAM EVSD	49.03	8.70	1.59	4.45	63.77
PREBLE	COLLEGE CORNER LSD	65.88	6.98	5.91	2.00	80.78
PREBLE	EATON COMMUNITY SD	88.72	18.73	3.00	9.51	119.96
PREBLE	NATIONAL TRAIL LSD	79.99	10.12	6.21	2.66	98.99
PREBLE	PREBLE-SHAWNEE LSD	91.19	4.10	3.20	2.65	101.14
PREBLE	TRI COUNTY NORTH LSD	82.04	17.36	5.08	7.98	112.46
PREBLE	TWIN VALLEY LSD	84.05	4.62	7.08	3.14	98.90
PUTNAM	COLUMBUS GROVE LSD	76.67	3.17	3.21	1.55	84.59
PUTNAM	CONTINENTAL LSD	57.55	4.08	3.33	2.33	67.28
PUTNAM	JENNINGS LSD	72.71	2.92	3.07	2.03	80.72
PUTNAM	KALIDA LSD	79.60	11.67	3.93	7.12	102.32
PUTNAM	LEIPSIC LSD	60.34	9.83	7.38	15.56	93.11
PUTNAM	MILLER CITY-NEW CLEVELAND LSD	71.46	1.86	4.38	1.17	78.88
PUTNAM	OTTAWA-GLANDORF LSD	90.83	15.39	3.28	4.39	113.89
PUTNAM	OTTOVILLE LSD	76.82	7.39	2.60	5.00	91.80
PUTNAM	PANDORA-GILBOA LSD	81.87	5.15	2.52	5.70	95.25
RICHLAND	CLEAR FORK VALLEY LSD	84.44	7.02	6.20	2.49	100.15
RICHLAND	CRESTVIEW LSD (RICHLAND CO.)	74.88	3.90	6.43	1.42	86.63
RICHLAND	LEXINGTON LSD	104.92	15.24	2.12	3.62	125.90
RICHLAND	LUCAS LSD	88.50	2.42	20.48	1.48	112.88
RICHLAND	MADISON LSD (RICHLAND CO.)	83.92	22.49	3.40	12.58	122.39
RICHLAND	MANSFIELD CSD	57.99	20.61	2.80	6.70	88.10
RICHLAND	ONTARIO LSD	115.11	51.65	3.35	21.92	192.04
RICHLAND	PLYMOUTH LSD	64.12	4.07	2.84	1.09	72.13
RICHLAND	SHELBY CSD	74.71	15.80	2.62	10.12	103.26
ROSS	ADENA LSD	68.89	3.21	2.85	2.05	76.99
ROSS	CHILLICOTHE CSD	82.26	39.75	4.97	12.24	139.23
ROSS	HUNTINGTON LSD	41.02	0.71	2.15	0.74	44.63

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ROSS	PAINT VALLEY LSD	62.75	2.65	2.96	1.29	69.66
ROSS	SOUTHEASTERN LSD (ROSS CO)	54.42	5.68	5.91	2.97	68.98
ROSS	UNION-SCIOTO LSD	76.81	11.19	2.80	1.27	92.07
ROSS	ZANE TRACE LSD	75.56	22.45	4.80	8.18	111.00
SANDUSKY	CLYDE EVSD	68.76	16.79	2.15	9.61	97.31
SANDUSKY	FREMONT CSD	90.96	26.40	4.61	9.50	131.47
SANDUSKY	GIBSONBURG EVSD	73.41	6.33	3.17	1.94	84.84
SANDUSKY	LAKOTA LSD (SANDUSKY CO.)	84.55	9.19	4.98	3.17	101.89
SANDUSKY	WOODMORE LSD	102.82	12.33	3.84	13.26	132.25
SCIOTO	BLOOM/VERNON LSD	44.63	1.66	13.64	0.51	60.43
SCIOTO	CLAY LSD	70.68	20.08	5.24	4.41	100.41
SCIOTO	GREEN LSD (SCIOTO CO.)	65.99	12.34	13.69	15.80	107.81
SCIOTO	MINFORD LSD	48.69	3.00	3.11	0.76	55.56
SCIOTO	NEW BOSTON LSD	30.56	52.02	11.25	11.30	105.13
SCIOTO	NORTHWEST LSD (SCIOTO CO.)	42.08	3.40	3.50	1.88	50.86
SCIOTO	PORTSMOUTH CSD	51.54	22.73	4.46	4.19	82.92
SCIOTO	VALLEY LSD	51.69	4.98	4.46	2.65	63.78
SCIOTO	WASHINGTON/NILE LSD	47.36	2.19	2.20	0.64	52.39
SCIOTO	WHEELERSBURG LSD	64.41	27.68	7.62	2.47	102.18
SENECA	BETTSVILLE LSD	68.80	17.34	5.45	6.23	97.82
SENECA	FOSTORIA CSD	59.68	22.01	3.43	10.54	95.67
SENECA	HOPEWELL-LOUDON LSD	99.01	23.57	5.84	11.72	140.13
SENECA	NEW RIEGEL LSD	73.56	5.89	3.48	1.81	84.73
SENECA	OLD FORT LSD	85.87	7.17	7.27	6.40	106.70
SENECA	SENECA EAST LSD	82.64	6.33	7.54	1.89	98.39
SENECA	TIFFIN CSD	85.83	22.34	7.85	5.96	121.98
SHELBY	ANNA LSD	69.68	21.84	2.68	35.83	130.04
SHELBY	BOTKINS LSD	76.47	18.55	5.62	11.10	111.75
SHELBY	FAIRLAWN LSD	73.39	1.80	10.73	1.22	87.14
SHELBY	FORT LORAMIE LSD	80.31	9.36	2.31	3.93	95.91
SHELBY	HARDIN-HOUSTON LSD	76.53	7.44	4.56	8.80	97.32
SHELBY	JACKSON CENTER LSD	72.99	19.66	4.37	13.48	110.49
SHELBY	RUSSIA LSD	65.74	11.00	3.95	5.92	86.61
SHELBY	SIDNEY CSD	74.24	28.21	3.03	16.34	121.82
STARK	ALLIANCE CSD	58.33	24.49	2.80	5.80	91.41
STARK	CANTON CSD	45.97	18.99	3.19	7.84	75.98
STARK	CANTON LSD	74.81	25.62	14.36	23.84	138.63
STARK	FAIRLESS LSD	78.83	19.99	2.42	6.36	107.60
STARK	JACKSON LSD	151.13	60.53	5.53	9.98	227.17

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STARK	LAKE LSD (STARK CO.)	103.29	14.57	1.19	2.85	121.90
STARK	LOUISVILLE CSD	88.73	11.08	2.20	3.29	105.30
STARK	MARLINGTON LSD	97.23	21.10	2.56	6.16	127.06
STARK	MASSILLON CSD	72.31	22.46	4.41	7.84	107.03
STARK	MINERVA LSD	74.95	14.47	4.02	5.83	99.27
STARK	NORTH CANTON CSD	111.28	25.56	1.76	4.86	143.47
STARK	NORTHWEST LSD (STARK CO.)	96.02	12.78	2.20	4.29	115.28
STARK	OSNABURG LSD	90.76	12.11	3.13	4.26	110.25
STARK	PERRY LSD (STARK CO.)	98.52	27.74	4.10	11.01	141.37
STARK	PLAIN LSD (STARK CO.)	127.24	28.10	3.32	2.44	161.09
STARK	SANDY VALLEY LSD	72.54	14.80	5.05	6.18	98.57
STARK	TUSLAW LSD	105.26	9.21	5.47	2.88	122.81
SUMMIT	AKRON CSD	69.09	23.95	2.53	5.51	101.07
SUMMIT	BARBERTON CSD	73.18	19.16	1.95	7.41	101.70
SUMMIT	COPLEY-FAIRLAWN CSD	144.65	84.87	3.97	9.77	243.25
SUMMIT	COVENTRY LSD	152.14	30.12	3.37	2.81	188.44
SUMMIT	CUYAHOGA FALLS CSD	123.23	31.81	0.59	4.48	160.12
SUMMIT	GREEN LSD (SUMMIT CO.)	128.79	31.63	2.91	6.37	169.69
SUMMIT	HUDSON CSD	147.88	23.85	0.96	6.35	179.03
SUMMIT	MANCHESTER LSD	116.09	5.59	2.74	2.66	127.07
SUMMIT	MOGADORE LSD	82.95	32.16	2.35	19.77	137.22
SUMMIT	NORDONIA HILLS LSD	197.33	41.51	5.58	8.96	253.37
SUMMIT	NORTON CSD	114.84	18.54	2.57	5.15	141.11
SUMMIT	REVERE LSD	276.15	42.12	4.82	6.01	329.10
SUMMIT	SPRINGFIELD LSD (SUMMIT CO.)	100.58	32.53	1.89	10.44	145.44
SUMMIT	STOW MUNROE FALLS CSD	127.47	31.02	1.37	4.76	164.63
SUMMIT	TALLMADGE CSD	120.21	28.84	1.34	6.75	157.14
SUMMIT	TWINSBURG CSD	134.66	53.31	2.75	21.86	212.58
SUMMIT	WOODRIDGE LSD	199.25	60.69	2.64	14.96	277.54
TRUMBULL	BLOOMFIELD-MESPO LSD	136.60	7.34	3.80	1.80	149.55
TRUMBULL	BRISTOL LSD	94.90	2.59	2.16	0.98	100.64
TRUMBULL	BROOKFIELD LSD	73.46	14.70	6.36	4.71	99.23
TRUMBULL	CHAMPION LSD	91.46	9.94	1.48	3.15	106.03
TRUMBULL	GIRARD CSD	64.61	13.53	4.07	4.39	86.59
TRUMBULL	HOWLAND LSD	121.07	52.63	2.01	14.38	190.09
TRUMBULL	HUBBARD EVSD	81.17	15.76	2.25	4.71	103.89
TRUMBULL	JOSEPH-BADGER LSD	91.01	6.19	3.10	2.10	102.40
TRUMBULL	LABRAE LSD	58.81	11.41	4.40	2.96	77.57
TRUMBULL	LAKEVIEW LSD	98.97	22.90	2.76	5.64	130.28

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TRUMBULL	LIBERTY LSD	97.81	30.36	2.60	3.02	133.78
TRUMBULL	LORDSTOWN LSD	95.08	74.33	14.43	42.89	226.73
TRUMBULL	MAPLEWOOD LSD	83.05	2.65	2.10	0.56	88.37
TRUMBULL	MATHEWS LSD	134.65	19.87	4.72	5.15	164.39
TRUMBULL	MC DONALD LSD	62.33	4.01	1.35	3.00	70.70
TRUMBULL	NEWTON FALLS EVSD	67.73	11.26	1.35	2.92	83.26
TRUMBULL	NILES CSD	67.18	17.30	4.36	5.03	93.88
TRUMBULL	SOUTHINGTON LSD	92.85	2.92	2.03	1.71	99.51
TRUMBULL	WARREN CSD	40.10	13.00	2.41	9.20	64.71
TRUMBULL	WEATHERSFIELD LSD	76.11	17.27	4.36	25.33	123.07
TUSCARAWAS	CLAYMONT CSD	52.81	10.20	4.68	5.48	73.17
TUSCARAWAS	DOVER CSD	103.06	34.46	1.25	14.27	153.03
TUSCARAWAS	GARAWAY LSD	116.27	27.72	3.79	11.12	158.90
TUSCARAWAS	INDIAN VALLEY LSD	67.12	10.11	9.44	3.27	89.94
TUSCARAWAS	NEW PHILADELPHIA CSD	101.82	31.93	3.91	8.55	146.20
TUSCARAWAS	NEWCOMERSTOWN EVSD	59.88	14.68	6.05	5.46	86.07
TUSCARAWAS	STRASBURG-FRANKLIN LSD	101.17	17.05	2.78	3.50	124.49
TUSCARAWAS	TUSCARAWAS VALLEY LSD	101.20	12.83	5.10	3.05	122.18
UNION	FAIRBANKS LSD	163.42	15.70	5.44	9.05	193.60
UNION	MARYSVILLE EVSD	91.46	36.37	6.58	18.72	153.14
UNION	NORTH UNION LSD	86.46	3.87	4.71	1.08	96.12
VAN WERT	CRESTVIEW LSD (VAN WERT CO.)	66.27	2.36	6.60	0.84	76.07
VAN WERT	LINCOLNVIEW LSD	73.77	2.43	3.25	2.52	81.97
VAN WERT	VAN WERT CSD	71.20	19.11	3.09	8.51	101.90
VINTON	VINTON LSD	50.76	5.17	12.05	2.61	70.59
WARREN	CARLISLE LSD	85.21	8.26	14.44	0.91	108.82
WARREN	FRANKLIN CSD	94.80	47.63	5.90	12.62	160.95
WARREN	KINGS LSD	144.22	46.41	3.64	13.24	207.51
WARREN	LEBANON CSD	125.51	20.80	3.03	4.47	153.81
WARREN	LITTLE MIAMI LSD	192.18	7.59	4.15	3.36	207.28
WARREN	MASON CSD	125.51	23.92	1.98	9.55	160.96
WARREN	SPRINGBORO COMMUNITY SD	164.58	11.74	5.48	3.05	184.85
WARREN	WAYNE LSD	132.22	11.17	5.04	1.71	150.13
WASHINGTON	BELPRE CSD	87.33	25.04	4.43	32.01	148.82
WASHINGTON	FORT FRYE LSD	58.69	16.87	37.46	1.74	114.76
WASHINGTON	FRONTIER LSD	51.93	4.08	4.27	3.69	63.98
WASHINGTON	MARIETTA CSD	95.92	39.84	4.51	9.63	149.90
WASHINGTON	WARREN LSD	68.98	9.89	7.33	16.14	102.34
WASHINGTON	WOLF CREEK LSD	54.94	25.61	115.14	7.42	203.10

APPENDIX C
2007 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

<u>County</u>	<u>Name</u>	<u>CLASS ONE REAL PROPERTY</u>	<u>CLASS TWO REAL PROPERTY</u>	<u>UTILITY TANGIBLE PROPERTY</u>	<u>BUSINESS TANGIBLE PROPERTY</u>	<u>TOTAL PROPERTY</u>
WAYNE	CHIPPEWA LSD	103.81	7.01	4.16	3.43	118.41
WAYNE	DALTON LSD	105.83	16.40	2.98	8.21	133.42
WAYNE	GREENE LSD	84.18	9.22	2.41	2.46	98.27
WAYNE	NORTH CENTRAL LSD (WAYNE CO.)	84.50	12.42	2.41	2.90	102.23
WAYNE	NORTHWESTERN LSD (WAYNE CO.)	78.32	6.70	2.39	3.74	91.16
WAYNE	ORRVILLE CSD	79.43	33.20	0.98	11.99	125.60
WAYNE	RITTMAN EVSD	81.39	11.26	1.69	5.36	99.71
WAYNE	SOUTHEAST LSD (WAYNE CO.)	126.23	16.88	3.97	9.70	156.78
WAYNE	TRIWAY LSD	96.83	14.41	4.44	6.05	121.72
WAYNE	WOOSTER CSD	101.63	47.55	3.50	15.58	168.25
WILLIAMS	BRYAN CSD	91.35	30.96	1.87	14.15	138.32
WILLIAMS	EDGERTON LSD	79.23	14.24	5.36	7.64	106.47
WILLIAMS	EDON-NORTHWEST LSD	82.03	9.86	3.27	5.81	100.97
WILLIAMS	MILLCREEK-WEST UNITY LSD	63.16	12.28	2.71	5.77	83.92
WILLIAMS	MONTPELIER EVSD	44.50	8.88	1.50	5.94	60.82
WILLIAMS	NORTH CENTRAL LSD (WILLIAMS CO.)	81.19	16.50	2.43	8.41	108.53
WILLIAMS	STRYKER LSD	76.64	12.37	7.46	4.59	101.06
WOOD	BOWLING GREEN CSD	125.63	67.07	1.65	8.76	203.11
WOOD	EASTWOOD LSD	93.35	10.44	7.31	4.33	115.44
WOOD	ELMWOOD LSD	72.43	3.85	7.45	1.94	85.67
WOOD	LAKE LSD (WOOD CO.)	99.08	32.52	7.34	10.06	148.99
WOOD	NORTH BALTIMORE LSD	54.97	21.09	4.90	8.25	89.21
WOOD	NORTHWOOD LSD	80.27	44.65	2.17	16.76	143.86
WOOD	OTSEGO LSD	114.20	8.68	3.46	2.09	128.43
WOOD	PERRYSBURG EVSD	141.38	32.75	2.08	5.82	182.02
WOOD	ROSSFORD EVSD	100.01	67.51	3.55	31.06	202.14
WYANDOT	CAREY EVSD	82.94	13.65	2.00	4.99	103.57
WYANDOT	MOHAWK LSD	90.91	4.20	4.40	1.00	100.51
WYANDOT	UPPER SANDUSKY EVSD	95.91	24.06	4.43	12.05	136.45
	AVERAGE	102.41	28.78	4.59	6.85	142.63

* Neither North Bass nor Middle Bass has any pupils.

APPENDIX D

2006 SCHOOL TAX EFFORT

APPENDIX D
TAX YEAR 2006 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A
PERCENT OF FAGI

<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
ADAMS	MANCHESTER LSD (ADAMS CO.)	1.50%	24.97	1.50%	24.97
ADAMS	OHIO VALLEY LSD	1.51%	29.37	1.51%	29.37
ALLEN	ALLEN EAST LSD	2.04%	33.31	2.04%	33.31
ALLEN	BATH LSD	1.82%	33.20	1.82%	33.20
ALLEN	BLUFFTON EVSD	1.69%	31.27	1.69%	31.27
ALLEN	DELPHOS CSD	1.34%	26.80	1.34%	26.80
ALLEN	ELIDA LSD	1.67%	29.18	1.67%	29.18
ALLEN	LIMA CSD	1.44%	31.44	1.44%	31.44
ALLEN	PERRY LSD (ALLEN CO.)	1.49%	29.91	1.49%	29.91
ALLEN	SHAWNEE LSD	1.48%	31.80	1.48%	31.80
ALLEN	SPENCERVILLE LSD	1.72%	29.14	2.57%	41.71
ASHLAND	ASHLAND CSD	1.94%	35.60	1.94%	35.60
ASHLAND	HILLSDALE LSD	2.44%	34.37	2.44%	34.37
ASHLAND	LOUDONVILLE-PERRYSVILLE EVSD	2.07%	33.18	3.04%	46.81
ASHLAND	MAPLETON LSD	2.05%	27.92	2.05%	27.92
ASHTABULA	ASHTABULA AREA CSD	2.01%	34.65	2.01%	34.65
ASHTABULA	BUCKEYE LSD (ASHTABULA CO.)	1.80%	26.49	1.80%	26.49
ASHTABULA	CONNEAUT AREA CSD	1.63%	26.67	1.63%	26.67
ASHTABULA	GENEVA AREA CSD	1.94%	28.34	1.94%	28.34
ASHTABULA	GRAND VALLEY LSD	2.43%	30.51	2.43%	30.51
ASHTABULA	JEFFERSON AREA LSD	2.38%	32.56	2.38%	32.56
ASHTABULA	PYMATUNING VALLEY LSD	2.77%	33.92	2.77%	33.92
ATHENS	ALEXANDER LSD	1.60%	26.96	1.70%	28.49
ATHENS	ATHENS CSD	2.10%	37.07	2.10%	37.07
ATHENS	FEDERAL HOCKING LSD	1.73%	26.67	1.73%	26.67
ATHENS	NELSONVILLE YORK CSD	1.54%	28.74	1.54%	28.74
ATHENS	TRIMBLE LSD	1.31%	27.37	1.31%	27.38
AUGLAIZE	MINSTER LSD	1.74%	35.40	1.77%	35.89
AUGLAIZE	NEW BREMEN LSD	1.15%	28.55	1.92%	45.31
AUGLAIZE	NEW KNOXVILLE LSD	2.09%	32.28	3.15%	46.83
AUGLAIZE	ST. MARYS CSD	1.66%	28.38	1.66%	28.38
AUGLAIZE	WAPAKONETA CSD	1.28%	24.50	1.97%	36.05
AUGLAIZE	WAYNESFIELD-GOSHEN LSD	1.94%	35.92	2.79%	49.69
BELMONT	BARNESVILLE EVSD	1.46%	25.54	1.46%	25.54
BELMONT	BELLAIRE CSD	1.33%	27.11	1.33%	27.11
BELMONT	BRIDGEPORT EVSD	1.12%	27.65	1.12%	27.65
BELMONT	MARTINS FERRY CSD	1.31%	28.30	1.31%	28.30
BELMONT	SHADYSIDE LSD	1.50%	29.94	1.50%	29.94
BELMONT	ST. CLAIRSVILLE-RICHLAND CSD	1.25%	24.20	1.25%	24.20

APPENDIX D
TAX YEAR 2006 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A
PERCENT OF FAGI

<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
BELMONT	UNION LSD	1.42%	25.03	1.42%	25.03
BROWN	EASTERN LSD (BROWN CO.)	2.30%	29.35	2.30%	29.35
BROWN	FAYETTEVILLE-PERRY LSD	2.60%	32.90	2.60%	32.90
BROWN	GEORGETOWN EVSD	1.73%	26.88	1.73%	26.88
BROWN	RIPLEY-UNION-LEWIS LSD	1.80%	30.13	1.80%	30.13
BROWN	WESTERN BROWN LSD	1.67%	25.91	1.67%	25.91
BUTLER	EDGEWOOD CSD	2.38%	37.21	2.38%	37.21
BUTLER	FAIRFIELD CSD (BUTLER CO.)	1.78%	33.33	1.78%	33.33
BUTLER	HAMILTON CSD	1.94%	32.61	1.94%	32.61
BUTLER	LAKOTA LSD (BUTLER CO.)	2.07%	38.94	2.07%	38.94
BUTLER	MADISON LSD (BUTLER CO.)	2.86%	38.47	3.35%	44.27
BUTLER	MIDDLETOWN CSD	2.60%	43.87	2.60%	43.87
BUTLER	MONROE LSD	2.52%	43.37	2.52%	43.37
BUTLER	NEW MIAMI LSD	1.58%	26.17	2.51%	39.54
BUTLER	ROSS LSD	1.88%	28.63	2.27%	33.83
BUTLER	TALAWANDA CSD	1.79%	25.10	2.65%	35.69
CARROLL	BROWN LSD	2.42%	33.51	2.42%	33.51
CARROLL	CARROLLTON EVSD	1.47%	22.00	1.47%	22.00
CHAMPAIGN	GRAHAM LSD	1.90%	28.61	1.90%	28.61
CHAMPAIGN	MECHANICSBURG EVSD	2.15%	33.81	2.69%	41.22
CHAMPAIGN	TRIAD LSD	1.55%	25.07	2.81%	43.08
CHAMPAIGN	URBANA CSD	1.47%	27.70	1.47%	27.70
CHAMPAIGN	WEST LIBERTY SALEM LSD	1.68%	25.68	3.07%	44.37
CLARK	CLARK-SHAWNEE LSD	1.53%	27.61	1.53%	27.61
CLARK	MAD RIVER-GREEN LSD	1.62%	28.88	1.62%	28.88
CLARK	NORTHEASTERN LSD (CLARK CO.)	1.80%	30.63	1.80%	30.63
CLARK	NORTHWESTERN LSD (CLARK CO.)	1.66%	31.31	1.66%	31.31
CLARK	SOUTHEASTERN LSD	2.09%	31.01	3.04%	43.38
CLARK	SPRINGFIELD CSD	2.11%	42.13	2.11%	42.13
CLARK	TECUMSEH LSD	2.27%	39.66	2.27%	39.66
CLERMONT	BATAVIA LSD	1.54%	31.26	1.54%	31.26
CLERMONT	BETHEL-TATE LSD	1.88%	27.54	1.88%	27.54
CLERMONT	CLERMONT-NORTHEASTERN LSD	1.72%	24.00	2.67%	35.62
CLERMONT	FELICITY-FRANKLIN LSD	1.62%	27.55	1.62%	27.55
CLERMONT	GOSHEN LSD	1.89%	30.49	2.81%	43.60
CLERMONT	MILFORD EVSD	2.02%	37.38	2.02%	37.38
CLERMONT	NEW RICHMOND EVSD	1.24%	23.90	1.24%	23.90
CLERMONT	WEST CLERMONT LSD	1.72%	32.05	1.72%	32.05
CLERMONT	WILLIAMSBURG LSD	1.97%	33.16	1.97%	33.16

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TAX YEAR 2006 SCHOOL TAX EFFORT
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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
CLINTON	BLANCHESTER LSD	1.56%	26.09	1.56%	26.09
CLINTON	CLINTON MASSIE LSD	2.23%	31.21	2.23%	31.21
CLINTON	EAST CLINTON LSD	1.64%	27.03	1.64%	27.03
CLINTON	WILMINGTON CSD	1.34%	25.23	2.16%	38.83
COLUMBIANA	BEAVER LSD	1.74%	27.54	1.74%	27.54
COLUMBIANA	COLUMBIANA EVSD	1.73%	27.63	2.53%	38.92
COLUMBIANA	CRESTVIEW LSD (COLUMBIANA CO.)	1.66%	27.83	2.55%	40.99
COLUMBIANA	EAST LIVERPOOL CSD	1.24%	28.98	1.24%	28.98
COLUMBIANA	EAST PALESTINE CSD	1.87%	32.02	1.87%	32.02
COLUMBIANA	LEETONIA EVSD	1.93%	33.41	1.93%	33.41
COLUMBIANA	LISBON EVSD	1.72%	32.20	1.72%	32.20
COLUMBIANA	SALEM CSD	1.76%	32.98	1.86%	34.58
COLUMBIANA	SOUTHERN LSD (COLUMBIANA CO.)	1.60%	25.86	1.60%	25.86
COLUMBIANA	UNITED LSD	1.56%	24.44	2.00%	30.38
COLUMBIANA	WELLSVILLE CSD	1.08%	28.18	1.08%	28.18
COSHOCTON	COSHOCTON CSD	1.41%	26.95	1.41%	26.95
COSHOCTON	RIDGEWOOD LSD	1.57%	25.84	1.57%	25.84
COSHOCTON	RIVER VIEW LSD	1.64%	23.08	1.64%	23.08
CRAWFORD	BUCKEYE CENTRAL LSD	1.47%	22.02	2.78%	39.23
CRAWFORD	BUCYRUS CSD	2.06%	38.23	2.06%	38.23
CRAWFORD	COLONEL CRAWFORD LSD	2.19%	33.05	2.19%	33.05
CRAWFORD	CRESTLINE EVSD	1.76%	33.06	1.76%	33.06
CRAWFORD	GALION CSD	1.74%	30.93	1.74%	30.93
CRAWFORD	WYNFORD LSD	2.15%	32.24	2.15%	32.24
CUYAHOGA	BAY VILLAGE CSD	2.64%	46.51	2.64%	46.51
CUYAHOGA	BEACHWOOD CSD	1.53%	34.80	1.53%	34.80
CUYAHOGA	BEDFORD CSD	2.07%	31.01	2.07%	31.01
CUYAHOGA	BEREA CSD	2.60%	38.05	2.60%	38.05
CUYAHOGA	BRECKSVILLE-BROADVIEW HEIGHTS CS	2.41%	39.25	2.41%	39.25
CUYAHOGA	BROOKLYN CSD	1.65%	28.01	1.65%	28.01
CUYAHOGA	CHAGRIN FALLS EVSD	1.75%	39.60	1.75%	39.60
CUYAHOGA	CLEVELAND CSD	1.49%	29.00	1.49%	29.00
CUYAHOGA	CLEVELAND HTS-UNIVERSITY HTS CSD	2.88%	53.01	2.88%	53.01
CUYAHOGA	CUYAHOGA HEIGHTS LSD	1.53%	24.35	1.53%	24.35
CUYAHOGA	EAST CLEVELAND CSD	2.75%	35.41	2.75%	35.41
CUYAHOGA	EUCLID CSD**	2.46%	39.09	3.00%	46.37
CUYAHOGA	FAIRVIEW PARK CSD	3.25%	53.36	3.25%	53.36
CUYAHOGA	GARFIELD HEIGHTS CSD	2.89%	42.01	2.89%	42.01
CUYAHOGA	INDEPENDENCE LSD	2.43%	30.59	2.43%	30.59

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES</u> <u>AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY TAX</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME</u> <u>TAXES AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY AND INCOME</u> <u>TAXES EFFECTIVE</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE*</u>
CUYAHOGA	LAKEWOOD CSD	2.62%	45.23	2.62%	45.23
CUYAHOGA	MAPLE HEIGHTS CSD	2.64%	36.91	2.64%	36.91
CUYAHOGA	MAYFIELD CSD	1.88%	31.57	1.88%	31.57
CUYAHOGA	NORTH OLMSTED CSD	2.37%	36.61	2.37%	36.61
CUYAHOGA	NORTH ROYALTON CSD	2.45%	36.70	2.45%	36.70
CUYAHOGA	OLMSTED FALLS CSD	2.55%	41.69	2.55%	41.69
CUYAHOGA	ORANGE CSD	1.84%	40.02	1.84%	40.02
CUYAHOGA	PARMA CSD	2.73%	38.44	2.73%	38.44
CUYAHOGA	RICHMOND HEIGHTS LSD	2.32%	33.74	2.32%	33.74
CUYAHOGA	ROCKY RIVER CSD	2.05%	35.26	2.05%	35.26
CUYAHOGA	SHAKER HEIGHTS CSD	2.73%	70.36	2.73%	70.36
CUYAHOGA	SOLON CSD	2.38%	39.82	2.38%	39.82
CUYAHOGA	SOUTH EUCLID-LYNDHURST CSD	2.74%	45.33	2.74%	45.33
CUYAHOGA	STRONGSVILLE CSD	2.16%	33.94	2.16%	33.94
CUYAHOGA	WARRENSVILLE HEIGHTS CSD	2.59%	49.81	2.59%	49.81
CUYAHOGA	WESTLAKE CSD	1.68%	31.73	1.68%	31.73
DARKE	ANSONIA LSD	1.82%	28.27	2.49%	37.37
DARKE	ARCANUM-BUTLER LSD	1.63%	22.11	2.40%	31.31
DARKE	FRANKLIN-MONROE LSD	1.26%	22.55	1.83%	31.60
DARKE	GREENVILLE CSD	1.27%	21.00	1.69%	27.11
DARKE	MISSISSINAWA VALLEY LSD	2.01%	27.88	2.94%	39.16
DARKE	TRI-VILLAGE LSD	1.88%	29.53	3.13%	46.84
DARKE	VERSAILLES EVSD	1.68%	30.11	2.40%	41.36
DEFIANCE	AYERSVILLE LSD	1.70%	33.24	1.70%	33.24
DEFIANCE	CENTRAL LSD	1.92%	31.23	2.59%	40.81
DEFIANCE	DEFIANCE CSD	1.48%	31.65	1.91%	39.76
DEFIANCE	HICKSVILLE EVSD	1.82%	32.23	3.25%	54.28
DEFIANCE	NORTHEASTERN LSD (DEFIANCE CO.)	1.51%	29.32	1.51%	29.32
DELAWARE	BIG WALNUT LSD	2.22%	27.50	2.89%	34.84
DELAWARE	BUCKEYE VALLEY LSD	2.18%	26.08	3.11%	35.84
DELAWARE	DELAWARE CSD	2.70%	43.15	2.70%	43.15
DELAWARE	OLENTANGY LSD	2.58%	37.65	2.58%	37.65
ERIE	BERLIN-MILAN LSD	1.85%	28.51	1.85%	28.51
ERIE	HURON CSD	2.56%	34.42	2.56%	34.42
ERIE	KELLEYS ISLAND LSD	16.60%	17.95	16.60%	17.95
ERIE	MARGARETTA LSD	2.07%	28.47	2.07%	28.47
ERIE	PERKINS LSD	1.83%	29.29	1.83%	29.29
ERIE	SANDUSKY CSD	1.81%	29.54	1.81%	29.54
ERIE	VERMILION LSD	2.60%	32.40	2.60%	32.40

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PERCENT OF FAGI

<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
FAIRFIELD	AMANDA-CLEARCREEK LSD	1.69%	25.29	1.69%	25.29
FAIRFIELD	BERNE-UNION LSD	1.77%	26.05	2.28%	32.52
FAIRFIELD	BLOOM-CARROLL LSD	1.62%	22.00	2.57%	33.33
FAIRFIELD	FAIRFIELD UNION LSD	1.80%	25.94	2.87%	39.50
FAIRFIELD	LANCASTER CSD	1.55%	26.45	1.62%	27.44
FAIRFIELD	LIBERTY-UNION-THURSTON LSD	1.99%	28.00	3.40%	45.36
FAIRFIELD	PICKERINGTON LSD	2.52%	42.40	3.40%	55.42
FAIRFIELD	WALNUT TWP LSD	2.90%	29.10	4.08%	39.53
FAYETTE	MIAMI TRACE LSD	2.45%	34.80	2.45%	34.80
FAYETTE	WASHINGTON COURT HOUSE CSD	1.88%	30.73	1.88%	30.73
FRANKLIN	BEXLEY CSD	1.83%	47.79	2.51%	63.56
FRANKLIN	CANAL WINCHESTER LSD	2.41%	33.38	3.11%	41.82
FRANKLIN	COLUMBUS CSD	1.89%	32.47	1.89%	32.47
FRANKLIN	DUBLIN CSD	2.14%	42.42	2.14%	42.42
FRANKLIN	GAHANNA JEFFERSON CSD	2.22%	36.98	2.22%	36.98
FRANKLIN	GRANDVIEW HEIGHTS CSD	2.77%	41.15	2.77%	41.15
FRANKLIN	GROVEPORT-MADISON LSD	1.82%	29.09	1.82%	29.09
FRANKLIN	HAMILTON LSD	1.66%	30.32	1.66%	30.32
FRANKLIN	HILLIARD CSD	2.79%	43.41	2.79%	43.41
FRANKLIN	PLAIN LSD (FRANKLIN CO.)	2.51%	52.18	2.51%	52.18
FRANKLIN	REYNOLDSBURG CSD	2.14%	33.23	2.61%	39.64
FRANKLIN	SOUTH WESTERN CSD	2.23%	34.23	2.23%	34.23
FRANKLIN	UPPER ARLINGTON CSD	2.38%	40.70	2.38%	40.70
FRANKLIN	WESTERVILLE CSD	2.62%	41.54	2.62%	41.54
FRANKLIN	WHITEHALL CSD	1.82%	34.64	1.82%	34.64
FRANKLIN	WORTHINGTON CSD	2.33%	41.60	2.33%	41.60
FULTON	ARCHBOLD AREA LSD	1.86%	34.74	1.86%	34.74
FULTON	EVERGREEN LSD	2.33%	31.57	3.77%	48.66
FULTON	GORHAM-FAYETTE LSD	2.59%	43.46	3.49%	56.57
FULTON	PETTISVILLE LSD	2.05%	30.59	2.95%	42.34
FULTON	PIKE-DELTA-YORK LSD	2.09%	33.61	2.09%	33.61
FULTON	SWANTON LSD	2.50%	36.02	3.60%	49.91
FULTON	WAUSEON EVSD	2.31%	40.17	2.31%	40.17
GALLIA	GALLIA COUNTY LSD	1.64%	30.75	1.64%	30.75
GALLIA	GALLIPOLIS CSD	1.64%	30.53	1.64%	30.53
GEAUGA	BERKSHIRE LSD	1.83%	22.52	2.51%	29.86
GEAUGA	CARDINAL LSD	2.13%	25.38	2.13%	25.38
GEAUGA	CHARDON LSD	2.37%	32.28	2.37%	32.28
GEAUGA	KENSTON LSD	2.49%	40.77	2.49%	40.77

APPENDIX D
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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
GEAUGA	LEDGEMONT LSD	1.83%	21.89	2.53%	29.24
GEAUGA	NEWBURY LSD	2.18%	29.74	2.18%	29.74
GEAUGA	WEST GEAUGA LSD	2.09%	33.42	2.09%	33.42
GREENE	BEAVERCREEK LSD	2.17%	38.35	2.17%	38.35
GREENE	CEDAR CLIFF LSD	2.13%	29.20	3.00%	39.76
GREENE	FAIRBORN CSD	1.41%	24.97	1.85%	31.95
GREENE	GREENEVIEW LSD	2.19%	30.72	3.14%	42.44
GREENE	SUGARCREEK LSD	2.35%	41.42	2.35%	41.42
GREENE	XENIA CSD	2.33%	35.57	2.77%	41.48
GREENE	YELLOW SPRINGS EVSD	2.18%	34.79	3.01%	46.48
GUERNSEY	CAMBRIDGE CSD	1.63%	31.27	1.63%	31.27
GUERNSEY	EAST GUERNSEY LSD	2.11%	28.66	2.11%	28.66
GUERNSEY	ROLLING HILLS LSD	1.56%	27.46	1.56%	27.46
HAMILTON	CINCINNATI CSD	1.61%	34.26	1.61%	34.26
HAMILTON	DEER PARK CSD	2.53%	39.30	2.53%	39.30
HAMILTON	FINNEYTOWN LSD	2.58%	45.89	2.58%	45.89
HAMILTON	FOREST HILLS LSD	1.67%	34.60	1.67%	34.60
HAMILTON	INDIAN HILL EVSD	1.05%	24.60	1.05%	24.60
HAMILTON	LOCKLAND CSD	1.81%	37.52	1.81%	37.52
HAMILTON	LOVELAND CSD	2.25%	43.21	2.25%	43.21
HAMILTON	MADERIA CSD	2.77%	48.53	2.77%	48.53
HAMILTON	MARIEMONT CSD	1.90%	37.42	1.90%	37.42
HAMILTON	MOUNT HEALTHY CSD	2.18%	36.08	2.18%	36.08
HAMILTON	NORTH COLLEGE HILL CSD	1.84%	29.23	1.84%	29.23
HAMILTON	NORTHWEST LSD (HAMILTON CO.)	1.44%	23.82	1.44%	23.82
HAMILTON	NORWOOD CSD	1.89%	31.50	1.89%	31.50
HAMILTON	OAK HILLS LSD	1.27%	26.02	1.27%	26.02
HAMILTON	PRINCETON CSD	1.22%	25.42	1.22%	25.42
HAMILTON	READING CSD	1.75%	30.94	1.75%	30.94
HAMILTON	SOUTHWEST LSD (HAMILTON CO.)	1.61%	25.62	1.64%	25.98
HAMILTON	ST. BERNARD-ELMWOOD PLACE CSD	2.18%	38.49	2.18%	38.49
HAMILTON	SYCAMORE CSD	1.61%	33.63	1.61%	33.63
HAMILTON	THREE RIVERS LSD	1.61%	28.45	1.61%	28.45
HAMILTON	WINTON WOODS CSD	2.25%	39.60	2.25%	39.60
HAMILTON	WYOMING CSD	2.06%	40.07	3.25%	60.53
HANCOCK	ARCADIA LSD	1.89%	32.48	2.77%	45.74
HANCOCK	ARLINGTON LSD	1.41%	22.45	2.50%	37.66
HANCOCK	CORY-RAWSON LSD	1.45%	22.13	3.01%	42.98
HANCOCK	FINDLAY CSD	1.61%	32.58	1.61%	32.58

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
HANCOCK	LIBERTY BENTON LSD	1.44%	28.27	2.10%	39.56
HANCOCK	MC COMB LSD	1.89%	27.29	3.28%	44.90
HANCOCK	VAN BUREN LSD	1.90%	30.47	1.90%	30.47
HANCOCK	VANLUE LSD	1.95%	34.68	2.97%	50.69
HARDIN	ADA EVSD	1.66%	31.30	2.28%	41.68
HARDIN	HARDIN-NORTHERN LSD	1.54%	26.41	2.86%	46.30
HARDIN	KENTON CSD	1.22%	22.04	2.09%	35.80
HARDIN	RIDGEMONT LSD	1.79%	26.52	2.69%	38.14
HARDIN	RIVERDALE LSD	1.74%	29.08	2.66%	42.60
HARDIN	UPPER SCIOTO VALLEY LSD	1.87%	30.19	2.33%	36.66
HARRISON	CONOTTON VALLEY LSD	2.58%	32.10	2.58%	32.10
HARRISON	HARRISON-HILLS CSD	1.30%	23.14	1.30%	23.14
HENRY	HOLGATE LSD	2.17%	35.87	3.55%	55.84
HENRY	LIBERTY CENTER LSD	1.67%	26.36	2.63%	39.66
HENRY	NAPOLEON CSD	1.87%	35.58	1.87%	35.58
HENRY	PATRICK HENRY LSD	2.17%	34.00	3.70%	54.97
HIGHLAND	BRIGHT LSD	2.04%	27.80	2.04%	27.80
HIGHLAND	FAIRFIELD LSD (HIGHLAND CO.)	1.45%	25.03	1.45%	25.03
HIGHLAND	GREENFIELD EVSD	1.63%	24.63	2.69%	38.70
HIGHLAND	HILLSBORO CSD	1.79%	26.28	2.68%	37.66
HIGHLAND	LYNCHBURG CLAY LSD	1.59%	24.46	1.59%	24.46
HOCKING	LOGAN CSD	2.35%	30.77	2.35%	30.77
HOLMES	EAST HOLMES LSD	1.94%	24.98	1.94%	24.98
HOLMES	WEST HOLMES LSD	2.08%	31.25	2.08%	31.25
HURON	BELLEVUE CSD	1.95%	31.53	2.38%	37.57
HURON	MONROEVILLE LSD	1.97%	33.02	1.97%	33.02
HURON	NEW LONDON LSD	1.76%	27.08	2.60%	38.39
HURON	NORWALK CSD	1.48%	26.51	1.94%	33.58
HURON	SOUTH CENTRAL LSD	1.67%	24.99	2.75%	39.04
HURON	WESTERN RESERVE LSD (HURON CO.)	1.66%	24.97	2.76%	39.40
HURON	WILLARD CSD	1.88%	29.93	1.88%	29.93
JACKSON	JACKSON CSD	1.64%	29.26	1.64%	29.26
JACKSON	OAK HILL UNION LSD	1.34%	26.60	1.34%	26.60
JACKSON	WELLSTON CSD	1.33%	25.28	1.33%	25.28
JEFFERSON	BUCKEYE LSD (JEFFERSON CO.)	1.23%	24.38	1.23%	24.38
JEFFERSON	EDISON LSD	1.25%	23.48	1.25%	23.48
JEFFERSON	INDIAN CREEK LSD	1.20%	22.25	1.20%	22.25
JEFFERSON	STEUBENVILLE CSD	1.18%	28.03	1.18%	28.03
JEFFERSON	TORONTO CSD	0.98%	21.50	0.98%	21.50

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES</u> <u>AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY TAX</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME</u> <u>TAXES AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY AND INCOME</u> <u>TAXES EFFECTIVE</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE*</u>
KNOX	CENTERBURG LSD	1.87%	28.09	2.53%	36.79
KNOX	DANVILLE LSD	2.03%	25.24	3.78%	44.40
KNOX	EAST KNOX LSD	3.00%	31.13	3.00%	31.13
KNOX	FREDERICKTOWN LSD	2.08%	32.91	2.08%	32.91
KNOX	MOUNT VERNON CSD	1.89%	32.35	1.89%	32.35
LAKE	FAIRPORT HARBOR EVSD	2.89%	38.68	2.89%	38.68
LAKE	KIRTLAND LSD	2.58%	35.79	2.58%	35.79
LAKE	MADISON LSD (LAKE CO.)	2.03%	25.71	2.03%	25.71
LAKE	MENTOR EVSD	2.34%	32.62	2.34%	32.62
LAKE	PAINESVILLE CSD	2.28%	35.29	2.28%	35.29
LAKE	PAINESVILLE LSD	2.22%	27.54	2.22%	27.54
LAKE	PERRY LSD (LAKE CO.)	1.76%	21.50	1.76%	21.50
LAKE	WICKLIFFE CSD	2.49%	30.92	2.49%	30.92
LAKE	WILLOUGHBY-EASTLAKE CSD	2.17%	30.46	2.17%	30.46
LAWRENCE	CHESAPEAKE UNION EVSD	1.37%	27.27	1.37%	27.27
LAWRENCE	DAWSON-BRYANT LSD	1.17%	25.90	1.17%	25.90
LAWRENCE	FAIRLAND LSD	1.31%	25.07	1.31%	25.07
LAWRENCE	IRONTON CSD	1.36%	30.98	1.36%	30.98
LAWRENCE	ROCK HILL LSD	0.98%	22.66	0.98%	22.66
LAWRENCE	SOUTH POINT LSD	1.39%	27.65	1.39%	27.65
LAWRENCE	SYMMES VALLEY LSD	1.41%	25.66	1.41%	25.66
LICKING	GRANVILLE EVSD	2.72%	45.20	2.72%	45.20
LICKING	HEATH CSD	1.93%	32.71	1.93%	32.71
LICKING	JOHNSTOWN MONROE LSD	1.79%	23.00	2.66%	32.87
LICKING	LAKEWOOD LSD	2.15%	29.18	2.15%	29.18
LICKING	LICKING HEIGHTS LSD	2.24%	31.92	2.24%	31.92
LICKING	LICKING VALLEY LSD	2.01%	28.37	2.92%	39.67
LICKING	NEWARK CSD	1.85%	30.82	2.72%	43.45
LICKING	NORTH FORK LSD	1.98%	28.34	1.98%	28.34
LICKING	NORTHRIDGE LSD (LICKING COUNTY)	2.34%	26.80	3.32%	36.69
LICKING	SOUTHWEST LICKING LSD	2.49%	34.39	3.18%	42.77
LOGAN	BELLEFONTAINE CSD	1.32%	27.67	1.32%	27.67
LOGAN	BENJAMIN LOGAN LSD	1.93%	32.12	1.93%	32.12
LOGAN	INDIAN LAKE LSD	3.31%	36.45	3.31%	36.45
LOGAN	RIVERSIDE LSD	1.73%	28.85	2.44%	39.18
LORAIN	AMHERST EVSD	1.80%	26.85	1.80%	26.85
LORAIN	AVON LAKE CSD	2.40%	36.21	2.40%	36.21
LORAIN	AVON LSD	2.52%	35.33	2.52%	35.33
LORAIN	CLEARVIEW LSD	1.89%	30.84	1.89%	30.84

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
LORAIN	COLUMBIA LSD	2.83%	34.43	2.83%	34.43
LORAIN	ELYRIA CSD	1.78%	29.57	1.78%	29.57
LORAIN	FIRELANDS LSD	2.17%	26.21	2.17%	26.21
LORAIN	KEYSTONE LSD	2.19%	28.11	2.19%	28.11
LORAIN	LORAIN CSD	1.70%	26.29	1.70%	26.29
LORAIN	MIDVIEW LSD	2.19%	29.06	2.19%	29.06
LORAIN	NORTH RIDGEVILLE CSD	2.18%	30.34	2.18%	30.34
LORAIN	OBERLIN CSD	1.74%	27.70	2.84%	43.05
LORAIN	SHEFFIELD-SHEFFIELD LAKE CSD	2.33%	35.08	2.33%	35.08
LORAIN	WELLINGTON EVSD	1.88%	25.49	2.77%	36.13
LUCAS	ANTHONY WAYNE LSD	1.94%	31.74	1.94%	31.74
LUCAS	MAUMEE CSD	2.35%	39.64	2.35%	39.64
LUCAS	OREGON CSD	2.22%	31.86	2.22%	31.86
LUCAS	OTTAWA HILLS LSD	2.06%	55.08	2.06%	55.08
LUCAS	SPRINGFIELD LSD (LUCAS CO.)	2.11%	36.34	2.11%	36.34
LUCAS	SYLVANIA CSD	1.98%	35.40	1.98%	35.40
LUCAS	TOLEDO CSD	1.79%	31.68	1.79%	31.68
LUCAS	WASHINGTON LSD (LUCAS CO.)	1.92%	29.13	1.92%	29.13
MADISON	JEFFERSON LSD (MADISON CO.)	2.32%	37.24	2.77%	43.67
MADISON	JONATHAN ALDER LSD	1.91%	29.15	1.93%	29.44
MADISON	LONDON CSD	1.78%	29.30	2.25%	36.13
MADISON	MADISON PLAINS LSD	2.71%	37.41	2.71%	37.41
MAHONING	AUSTINTOWN LSD	1.69%	32.76	1.69%	32.76
MAHONING	BOARDMAN LSD	1.73%	33.96	1.73%	33.96
MAHONING	CAMPBELL CSD	1.83%	39.30	1.83%	39.30
MAHONING	CANFIELD LSD	1.82%	35.12	1.82%	35.12
MAHONING	JACKSON MILTON LSD	2.56%	35.86	2.56%	35.86
MAHONING	LOWELLVILLE LSD	1.51%	29.67	1.51%	29.67
MAHONING	POLAND LSD	1.96%	37.77	1.96%	37.77
MAHONING	SEBRING LSD	1.14%	28.06	1.17%	28.64
MAHONING	SOUTH RANGE LSD	2.19%	32.95	2.19%	32.95
MAHONING	SPRINGFIELD LSD (MAHONING CO.)	1.59%	25.75	2.55%	39.25
MAHONING	STRUTHERS CSD	2.14%	39.65	2.14%	39.65
MAHONING	WEST BRANCH LSD	1.57%	25.85	1.57%	25.86
MAHONING	WESTERN RESERVE LSD (MAHONING CO.)	2.26%	35.29	2.26%	35.29
MAHONING	YOUNGSTOWN CSD	1.44%	35.02	1.44%	35.02
MARION	ELGIN LSD	1.68%	28.43	1.68%	28.43
MARION	MARION CSD	1.56%	31.04	1.56%	31.04
MARION	PLEASANT LSD	1.45%	27.26	1.45%	27.26

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MARION	RIDGEDALE LSD	1.90%	29.92	1.90%	29.92
MARION	RIVER VALLEY LSD	1.70%	30.84	1.70%	30.84
MEDINA	BLACK RIVER LSD	1.96%	25.55	1.96%	25.55
MEDINA	BRUNSWICK CSD	2.58%	41.91	2.58%	41.91
MEDINA	BUCKEYE LSD (MEDINA CO.)	1.97%	26.70	1.97%	26.70
MEDINA	CLOVERLEAF LSD	2.05%	29.99	2.08%	30.27
MEDINA	HIGHLAND LSD (MEDINA CO.)	2.38%	33.42	2.38%	33.42
MEDINA	MEDINA CSD	2.60%	45.34	2.60%	45.34
MEDINA	WADSWORTH CSD	1.93%	31.73	1.93%	31.73
MEIGS	EASTERN LSD (MEIGS CO.)	1.20%	22.68	1.20%	22.68
MEIGS	MEIGS LSD	1.04%	23.28	1.04%	23.28
MEIGS	SOUTHERN LSD (MEIGS CO.)	1.27%	24.58	1.27%	24.58
MERCER	CELINA CSD	2.36%	35.68	3.01%	44.22
MERCER	COLDWATER EVSD	2.21%	36.47	2.63%	42.60
MERCER	FT. RECOVERY LSD	1.62%	23.56	2.91%	39.96
MERCER	MARION LSD	2.48%	37.37	2.48%	37.37
MERCER	PARKWAY LSD	2.15%	34.15	3.04%	46.45
MERCER	ST. HENRY-CONSOLIDATED LSD	1.96%	34.85	1.96%	34.85
MIAMI	BETHEL LSD	1.96%	29.64	1.96%	29.64
MIAMI	BRADFORD EVSD	1.43%	26.82	2.86%	50.06
MIAMI	COVINGTON EVSD	1.27%	23.20	2.47%	42.25
MIAMI	MIAMI EAST LSD	1.86%	29.92	2.33%	36.56
MIAMI	MILTON UNION EVSD	2.20%	35.64	2.20%	35.64
MIAMI	NEWTON LSD	1.76%	26.84	3.44%	49.32
MIAMI	PIQUA CSD	1.72%	33.36	2.17%	40.94
MIAMI	TIPP CITY EVSD	1.94%	35.72	1.94%	35.72
MIAMI	TROY CSD	1.74%	32.53	1.81%	33.67
MONROE	SWITZERLAND OF OHIO LSD	1.36%	21.62	1.36%	21.62
MONTGOMER\	BROOKVILLE LSD	2.14%	35.21	2.14%	35.21
MONTGOMER\	CENTERVILLE CSD	1.75%	36.54	1.75%	36.54
MONTGOMER\	DAYTON CSD	1.91%	34.28	1.91%	34.28
MONTGOMER\	HUBER HEIGHTS CSD	2.57%	44.27	2.57%	44.27
MONTGOMER\	JEFFERSON LSD (MONTGOMERY CO.)	2.09%	34.23	2.09%	34.23
MONTGOMER\	KETTERING-MORAIN CSD	1.68%	36.38	1.68%	36.38
MONTGOMER\	MAD RIVER LSD	1.71%	39.46	1.71%	39.46
MONTGOMER\	MIAMISBURG CSD	1.82%	33.04	1.82%	33.04
MONTGOMER\	NEW LEBANON LSD	2.04%	31.80	2.74%	41.37
MONTGOMER\	NORTHMONT CSD	1.96%	33.75	1.96%	33.75
MONTGOMER\	NORTHRIDGE LSD (MONTGOMERY CO.)	2.00%	37.94	2.00%	37.94

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MONTGOMER	OAKWOOD CSD	2.20%	47.23	2.20%	47.23
MONTGOMER	TROTWOOD-MADISON CSD	2.45%	46.00	2.45%	46.00
MONTGOMER	VALLEY VIEW LSD	1.83%	27.26	2.94%	41.80
MONTGOMER	VANDALIA-BUTLER CSD	1.93%	38.77	1.93%	38.77
MONTGOMER	WEST CARROLLTON CSD	1.96%	38.78	1.96%	38.78
MORGAN	MORGAN LSD	1.86%	24.78	1.86%	24.78
MORROW	CARDINGTON-LINCOLN LSD	1.96%	28.39	1.96%	28.39
MORROW	HIGHLAND LSD (MORROW CO.)	1.95%	24.57	2.39%	29.46
MORROW	MOUNT GILEAD EVSD	2.11%	28.06	2.80%	36.15
MORROW	NORTHMOR LSD	1.82%	21.99	2.66%	31.01
MUSKINGUM	EAST MUSKINGUM LSD	1.78%	28.25	1.78%	28.25
MUSKINGUM	FRANKLIN LSD	1.82%	26.11	1.82%	26.11
MUSKINGUM	MAYSVILLE LSD	1.49%	24.50	1.49%	24.50
MUSKINGUM	TRI-VALLEY LSD	1.87%	26.61	1.87%	26.61
MUSKINGUM	WEST MUSKINGUM LSD	1.75%	27.70	1.75%	27.70
MUSKINGUM	ZANESVILLE CSD	1.69%	30.75	1.69%	30.75
NOBLE	CALDWELL EVSD	1.26%	22.39	1.26%	22.39
NOBLE	NOBLE LSD	1.63%	21.91	1.63%	21.91
OTTAWA	BENTON-CARROLL-SALEM LSD	1.64%	23.53	1.64%	23.53
OTTAWA	DANBURY LSD	5.01%	22.00	5.01%	22.00
OTTAWA	GENOA AREA LSD	1.89%	30.47	1.89%	30.47
OTTAWA	MIDDLE BASS LSD	5.47%	4.80	5.47%	4.80
OTTAWA	NORTH BASS LSD	3.36%	22.81	3.36%	22.81
OTTAWA	PORT CLINTON CSD	3.17%	26.40	3.17%	26.40
OTTAWA	PUT IN BAY LSD	8.43%	21.00	8.43%	21.00
PAULDING	ANTWERP LSD	1.63%	31.65	2.74%	50.56
PAULDING	PAULDING EVSD	1.62%	31.41	2.50%	46.39
PAULDING	WAYNE TRACE LSD	1.54%	30.70	2.76%	52.03
PERRY	CROOKSVILLE EVSD	1.36%	26.76	1.36%	26.76
PERRY	NEW LEXINGTON CSD	1.34%	25.34	1.34%	25.34
PERRY	NORTHERN LSD	2.05%	27.00	2.05%	27.00
PERRY	SOUTHERN LSD (PERRY CO.)	1.24%	26.06	1.24%	26.06
PICKAWAY	CIRCLEVILLE CSD	2.25%	37.87	2.63%	43.40
PICKAWAY	LOGAN ELM LSD	1.86%	26.47	2.39%	33.04
PICKAWAY	TEAYS VALLEY LSD	2.13%	31.10	2.83%	40.09
PICKAWAY	WESTFALL LSD	2.16%	30.24	2.16%	30.24
PIKE	EASTERN LSD (PIKE CO.)	1.45%	26.12	1.45%	26.12
PIKE	SCIOTO VALLEY LSD (PIKE CO.)	1.12%	24.11	1.12%	24.11
PIKE	WAVERLY CSD	1.48%	26.98	1.48%	26.98

APPENDIX D
TAX YEAR 2006 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A
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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES</u> <u>AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY TAX</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME</u> <u>TAXES AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY AND INCOME</u> <u>TAXES EFFECTIVE</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE*</u>
PIKE	WESTERN LSD	1.49%	25.46	1.49%	25.46
PORTAGE	AURORA CSD	1.93%	33.73	1.93%	33.73
PORTAGE	CRESTWOOD LSD	2.04%	26.61	2.04%	26.61
PORTAGE	FIELD LSD	2.26%	30.32	2.26%	30.32
PORTAGE	JAMES A. GARFIELD LSD	2.22%	31.02	2.22%	31.02
PORTAGE	KENT CSD	2.80%	44.88	2.80%	44.88
PORTAGE	RAVENNA CSD	2.16%	36.51	2.16%	36.51
PORTAGE	ROOTSTOWN LSD	2.18%	30.96	2.18%	30.96
PORTAGE	SOUTHEAST LSD (PORTAGE CO.)	2.55%	33.81	2.55%	33.81
PORTAGE	STREETSBORO CSD	1.83%	32.41	1.83%	32.41
PORTAGE	WATERLOO LSD	2.32%	29.33	2.32%	29.33
PORTAGE	WINDHAM EVSD	1.98%	33.20	1.98%	33.20
PREBLE	COLLEGE CORNER LSD	1.23%	24.38	1.23%	24.38
PREBLE	EATON CSD	1.51%	28.02	2.46%	43.42
PREBLE	NATIONAL TRAIL LSD	1.63%	24.96	2.89%	41.82
PREBLE	PREBLE-SHAWNEE LSD	1.36%	25.50	2.10%	37.79
PREBLE	TRI COUNTY NORTH LSD	2.34%	36.15	2.34%	36.15
PREBLE	TWIN VALLEY LSD	2.04%	28.88	2.73%	37.33
PUTNAM	COLUMBUS GROVE LSD	1.38%	24.18	1.98%	33.30
PUTNAM	CONTINENTAL LSD	1.41%	27.33	2.64%	48.09
PUTNAM	JENNINGS LSD	2.02%	33.74	2.53%	41.18
PUTNAM	KALIDA LSD	1.41%	34.17	2.10%	48.73
PUTNAM	LEIPSIC LSD	1.49%	28.75	2.14%	39.62
PUTNAM	MILLER CITY-NEW CLEVELAND LSD	1.42%	24.48	2.41%	39.38
PUTNAM	OTTAWA-GLANDORF LSD	1.80%	29.13	2.25%	35.50
PUTNAM	OTTOVILLE LSD	1.75%	35.39	1.75%	35.39
PUTNAM	PANDORA-GILBOA LSD	1.70%	27.95	2.40%	37.98
RICHLAND	CLEAR FORK VALLEY LSD	1.74%	26.57	1.74%	26.57
RICHLAND	CRESTVIEW LSD (RICHLAND CO.)	2.09%	28.98	2.09%	28.98
RICHLAND	LEXINGTON LSD	1.76%	31.43	1.76%	31.43
RICHLAND	LUCAS LSD	1.75%	30.08	1.75%	30.08
RICHLAND	MADISON LSD (RICHLAND CO.)	1.56%	27.22	1.56%	27.22
RICHLAND	MANSFIELD CSD	1.64%	33.47	1.64%	33.47
RICHLAND	ONTARIO LSD	2.30%	35.94	2.30%	35.94
RICHLAND	PLYMOUTH LSD	1.96%	29.31	2.84%	40.82
RICHLAND	SHELBY CSD	1.53%	26.97	2.14%	36.29
ROSS	ADENA LSD	1.37%	26.14	1.42%	26.89
ROSS	CHILLICOTHE CSD	1.85%	35.75	1.85%	35.75
ROSS	HUNTINGTON LSD	1.18%	25.40	1.18%	25.40

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CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A
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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
ROSS	PAINT VALLEY LSD	1.43%	27.11	1.43%	27.11
ROSS	SCIOTO VALLEY LSD (ROSS CO.)	1.37%	27.91	1.41%	28.55
ROSS	UNION-SCIOTO LSD	1.33%	25.70	1.79%	33.40
ROSS	ZANE TRACE LSD	1.35%	27.21	1.35%	27.27
SANDUSKY	CLYDE EVSD	1.86%	31.56	1.86%	31.56
SANDUSKY	FREMONT CSD	1.43%	23.04	2.51%	38.36
SANDUSKY	GIBSONBURG EVSD	1.87%	29.65	1.87%	29.65
SANDUSKY	LAKOTA LSD (SANDUSKY CO.)	1.45%	21.60	2.42%	34.26
SANDUSKY	WOODMORE LSD	2.06%	31.06	2.06%	31.06
SCIOTO	BLOOM/VERNON LSD	1.18%	25.55	1.18%	25.55
SCIOTO	CLAY LSD	1.35%	26.74	1.35%	26.74
SCIOTO	GREEN LSD (SCIOTO CO.)	1.37%	25.66	1.37%	25.66
SCIOTO	MINFORD LSD	1.28%	25.81	1.28%	25.81
SCIOTO	NEW BOSTON LSD	1.22%	30.66	1.22%	30.66
SCIOTO	NORTHWEST LSD (SCIOTO CO.)	1.21%	27.17	1.21%	27.17
SCIOTO	PORTSMOUTH CSD	1.18%	29.09	1.18%	29.09
SCIOTO	VALLEY LSD	1.38%	27.55	1.38%	27.55
SCIOTO	WASHINGTON/NILE LSD	1.20%	26.08	1.20%	26.08
SCIOTO	WHEELERSBURG LSD	1.29%	29.01	1.29%	29.01
SENECA	BETTSVILLE LSD	1.40%	24.75	2.27%	38.27
SENECA	FOSTORIA CSD	2.10%	43.59	2.10%	43.59
SENECA	HOPEWELL-LOUDON LSD	1.86%	28.90	1.86%	28.90
SENECA	NEW RIEGEL LSD	1.64%	24.81	2.37%	34.48
SENECA	OLD FORT LSD	1.82%	29.01	2.72%	41.64
SENECA	SENECA EAST LSD	2.01%	30.40	2.86%	41.75
SENECA	TIFFIN CSD	1.60%	29.74	1.60%	29.74
SHELBY	ANNA LSD	1.83%	30.74	2.31%	37.81
SHELBY	BOTKINS LSD	1.70%	30.34	1.70%	30.34
SHELBY	FAIRLAWN LSD	2.25%	38.07	2.90%	47.88
SHELBY	FORT LORAMIE LSD	1.96%	34.91	3.12%	53.17
SHELBY	HARDIN-HOUSTON LSD	1.63%	23.70	2.33%	32.62
SHELBY	JACKSON CENTER LSD	2.19%	38.67	2.19%	38.67
SHELBY	RUSSIA LSD	1.86%	34.91	2.57%	46.62
SHELBY	SIDNEY CSD	1.55%	32.05	1.55%	32.05
STARK	ALLIANCE CSD	1.41%	29.51	1.41%	29.51
STARK	CANTON CSD	1.86%	32.28	1.86%	32.28
STARK	CANTON LSD	1.60%	25.26	1.60%	25.26
STARK	FAIRLESS LSD	2.14%	34.35	2.14%	34.35
STARK	JACKSON LSD	1.77%	32.85	1.77%	32.85

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
STARK	LAKE LSD (STARK CO.)	2.33%	37.24	2.33%	37.24
STARK	LOUISVILLE CSD	1.86%	28.63	1.86%	28.63
STARK	MARLINGTON LSD	1.79%	25.90	1.79%	25.90
STARK	MASSILLON CSD	2.03%	36.60	2.05%	36.81
STARK	MINERVA LSD	2.04%	33.61	2.04%	33.61
STARK	NORTH CANTON CSD	1.91%	34.72	1.91%	34.72
STARK	NORTHWEST LSD (STARK CO.)	2.20%	34.18	2.20%	34.18
STARK	OSNABURG LSD	1.66%	24.63	1.66%	24.63
STARK	PERRY LSD (STARK CO.)	2.04%	32.20	2.04%	32.20
STARK	PLAIN LSD (STARK CO.)	1.61%	26.90	1.61%	26.90
STARK	SANDY VALLEY LSD	2.03%	32.93	2.03%	32.93
STARK	TUSLAW LSD	1.95%	28.00	1.95%	28.00
SUMMIT	AKRON CSD	2.25%	39.02	2.25%	39.02
SUMMIT	BARBERTON CSD	1.82%	27.35	1.82%	27.35
SUMMIT	COPLEY-FAIRLAWN CSD	1.64%	30.00	1.64%	30.00
SUMMIT	COVENTRY LSD	2.42%	31.56	2.42%	31.56
SUMMIT	CUYAHOGA FALLS CSD	1.96%	34.05	1.96%	34.05
SUMMIT	GREEN LSD (SUMMIT CO.)	2.28%	34.99	2.28%	34.99
SUMMIT	HUDSON LSD	2.05%	46.06	2.05%	46.06
SUMMIT	MANCHESTER LSD	2.58%	34.64	2.58%	34.64
SUMMIT	MOGADORE LSD	2.22%	33.89	2.22%	33.89
SUMMIT	NORDONIA HILLS LSD	2.25%	31.53	2.25%	31.53
SUMMIT	NORTON CSD	2.01%	28.83	2.01%	28.83
SUMMIT	REVERE LSD	1.62%	30.07	1.62%	30.07
SUMMIT	SPRINGFIELD LSD (SUMMIT CO.)	2.20%	31.07	2.20%	31.07
SUMMIT	STOW MUNROE FALLS CSD	1.94%	33.34	1.94%	33.34
SUMMIT	TALLMADGE CSD	2.27%	34.89	2.27%	34.89
SUMMIT	TWINSBURG CSD	2.20%	33.20	2.20%	33.20
SUMMIT	WOODRIDGE LSD	2.05%	34.72	2.05%	34.72
TRUMBULL	BLOOMFIELD-MESPO LSD	2.73%	28.57	2.73%	28.57
TRUMBULL	BRISTOL LSD	2.41%	34.59	2.41%	34.59
TRUMBULL	BROOKFIELD LSD	1.15%	23.40	1.15%	23.40
TRUMBULL	CHAMPION LSD	2.05%	33.87	2.05%	33.87
TRUMBULL	GIRARD CSD	1.60%	34.11	1.60%	34.11
TRUMBULL	HOWLAND LSD	1.77%	32.97	1.77%	32.97
TRUMBULL	HUBBARD EVSD	1.91%	39.08	1.91%	39.08
TRUMBULL	JOSEPH-BADGER LSD	2.35%	37.41	2.35%	37.41
TRUMBULL	LABRAE LSD	1.70%	30.25	1.70%	30.25
TRUMBULL	LAKEVIEW LSD	1.58%	30.21	1.58%	30.21

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY TAX MILLAGE RATE ON CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME TAXES AS A PERCENT OF INCOME</u>	<u>PROPERTY AND INCOME TAXES EFFECTIVE MILLAGE RATE ON CLASS 1 VALUE*</u>
TRUMBULL	LIBERTY LSD	1.80%	43.01	1.80%	43.01
TRUMBULL	LORDSTOWN LSD	1.82%	33.36	1.82%	33.36
TRUMBULL	MAPLEWOOD LSD	2.71%	34.94	2.71%	34.94
TRUMBULL	MATHEWS LSD	1.78%	33.31	1.78%	33.31
TRUMBULL	MC DONALD LSD	1.44%	30.03	1.44%	30.03
TRUMBULL	NEWTON FALLS EVSD	1.82%	35.44	1.82%	35.44
TRUMBULL	NILES CSD	1.67%	33.31	1.67%	33.31
TRUMBULL	SOUTHINGTON LSD	1.97%	30.17	1.97%	30.17
TRUMBULL	WARREN CSD	1.77%	43.68	1.77%	43.68
TRUMBULL	WEATHERSFIELD LSD	1.66%	33.01	1.66%	33.01
TUSCARAWAS	CLAYMONT CSD	1.51%	28.30	1.51%	28.30
TUSCARAWAS	DOVER CSD	1.73%	30.14	1.73%	30.14
TUSCARAWAS	GARAWAY LSD	2.31%	31.99	2.31%	31.99
TUSCARAWAS	INDIAN VALLEY LSD	2.18%	34.14	2.18%	34.14
TUSCARAWAS	NEW PHILADELPHIA CSD	1.39%	23.92	1.39%	23.92
TUSCARAWAS	NEWCOMERSTOWN EVSD	1.90%	33.57	1.90%	33.57
TUSCARAWAS	STRASBURG-FRANKLIN LSD	1.88%	29.31	1.88%	29.31
TUSCARAWAS	TUSCARAWAS VALLEY LSD	2.06%	32.30	2.06%	32.30
UNION	FAIRBANKS LSD	2.50%	34.60	3.19%	42.99
UNION	MARYSVILLE EVSD	2.07%	36.54	2.07%	36.54
UNION	NORTH UNION LSD	2.48%	38.72	3.37%	50.90
VAN WERT	CRESTVIEW LSD (VAN WERT CO.)	2.06%	36.46	2.94%	50.13
VAN WERT	LINCOLNVIEW LSD	2.74%	49.86	2.74%	49.86
VAN WERT	VAN WERT CSD	1.75%	34.46	2.61%	49.13
VINTON	VINTON LSD	1.60%	25.88	1.60%	25.88
WARREN	CARLISLE LSD	1.67%	23.62	2.53%	34.30
WARREN	FRANKLIN CSD	2.12%	32.10	2.12%	32.10
WARREN	KINGS LSD	1.92%	36.28	1.92%	36.28
WARREN	LEBANON CSD	2.23%	33.90	2.23%	33.90
WARREN	LITTLE MIAMI LSD	2.36%	31.25	2.36%	31.25
WARREN	MASON CSD	2.56%	43.00	2.56%	43.00
WARREN	SPRINGBORO COMMUNITY SD	2.50%	41.65	2.50%	41.65
WARREN	WAYNE LSD	2.45%	34.05	2.45%	34.05
WASHINGTON	BELPRE CSD	1.27%	25.11	1.27%	25.11
WASHINGTON	FORT FRYE LSD	1.34%	28.56	1.34%	28.56
WASHINGTON	FRONTIER LSD	1.32%	28.01	1.32%	28.01
WASHINGTON	MARIETTA CSD	1.25%	26.01	1.25%	26.01
WASHINGTON	WARREN LSD	1.39%	27.70	1.39%	27.70
WASHINGTON	WOLF CREEK LSD	1.32%	25.83	1.32%	25.83

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<u>COUNTY</u>	<u>SCHOOL DISTRICT</u>	<u>PROPERTY TAXES</u> <u>AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY TAX</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE</u>	<u>PROPERTY AND INCOME</u> <u>TAXES AS A PERCENT</u> <u>OF INCOME</u>	<u>PROPERTY AND INCOME</u> <u>TAXES EFFECTIVE</u> <u>MILLAGE RATE ON</u> <u>CLASS 1 VALUE*</u>
WAYNE	CHIPPEWA LSD	1.59%	27.35	1.59%	27.35
WAYNE	DALTON LSD	1.55%	23.43	2.27%	33.00
WAYNE	GREENE LSD	2.26%	34.72	2.26%	34.72
WAYNE	NORTH CENTRAL LSD (WAYNE CO.)	2.04%	30.14	2.04%	30.14
WAYNE	NORTHWESTERN LSD (WAYNE CO.)	2.11%	30.73	3.18%	44.46
WAYNE	ORRVILLE CSD	1.96%	33.95	1.96%	33.95
WAYNE	RITTMAN EVSD	2.38%	38.53	2.38%	38.53
WAYNE	SOUTHEAST LSD (WAYNE CO.)	1.57%	27.33	1.57%	27.33
WAYNE	TRIWAY LSD	1.77%	30.40	1.77%	30.40
WAYNE	WOOSTER CSD	2.12%	42.95	2.12%	42.95
WILLIAMS	BRYAN CSD	1.72%	32.66	1.78%	33.70
WILLIAMS	EDGERTON LSD	1.93%	32.37	2.80%	45.21
WILLIAMS	EDON-NORTHWEST LSD	2.26%	30.15	2.26%	30.15
WILLIAMS	MILLCREEK-WEST UNITY LSD	2.36%	37.35	3.30%	50.44
WILLIAMS	MONTPELIER EVSD	1.59%	27.82	2.23%	37.63
WILLIAMS	NORTH CENTRAL LSD (WILLIAMS CO.)	2.47%	34.86	2.47%	34.86
WILLIAMS	STRYKER LSD	1.96%	28.64	2.93%	41.00
WOOD	BOWLING GREEN CSD	1.69%	31.67	2.07%	38.10
WOOD	EASTWOOD LSD	2.04%	30.17	2.08%	30.70
WOOD	ELMWOOD LSD	1.67%	25.59	2.83%	41.11
WOOD	LAKE LSD (WOOD CO.)	2.23%	36.90	2.23%	36.90
WOOD	NORTH BALTIMORE LSD	1.93%	37.88	1.93%	37.88
WOOD	NORTHWOOD LSD	2.23%	38.87	2.23%	38.87
WOOD	OTSEGO LSD	1.90%	29.43	2.82%	41.94
WOOD	PERRYSBURG EVSD	1.88%	34.35	2.34%	41.74
WOOD	ROSSFORD EVSD	1.55%	33.07	1.55%	33.07
WYANDOT	CAREY EVSD	1.26%	21.98	2.15%	35.52
WYANDOT	MOHAWK LSD	1.67%	27.48	2.57%	40.43
WYANDOT	UPPER SANDUSKY EVSD	1.25%	21.60	2.16%	35.58

* Class One rates for all millages (including JVS) plus millage equivalent on Class One property only of school income taxes.

** Includes 90 percent of the Euclid CSD share of 2006 joint municipal/school district income tax collections (the other 10 percent is assumed to be paid by businesses).