



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

Table ET 1
No. 77 (2008)
December 30, 2008

ESTATE TAX: Distributions to All Governmental Units for Settlement Periods During Calendar Year 2007

Although the Tax Commissioner is the principal administrator of Ohio's estate tax, the tax is locally collected by the treasurer of the county in which the decedent resided. Payment by the estate administrator is due no later than nine months from the date of the decedent's death (although installment payments are allowed for some estates).

After processing the semi-annual settlements required by section 5731.46 of the Ohio Revised Code, each county distributes estate tax revenue to the state and local governments. The money is distributed as follows:

- Estates with dates of death prior to January 1, 2001: 64 percent to the municipal corporation or township of origin; 36 percent, less cost of local administration, to the state General Revenue Fund.
- Estates with dates of death on or after January 1, 2001 to December 31, 2001: 70 percent to the municipal corporation or township of origin; 30 percent, less cost of local administration, to the state General Revenue Fund.
- Estates with dates of death on or after January 1, 2002: 80 percent to the municipal corporation or township of origin; 20 percent, less cost of local administration, to the state General Revenue Fund.

During calendar year 2007, total estate tax revenues distributed to all local entities amounted to \$245.1 million. The amount remitted to the state was \$69.1 million in 2007. The local distributions ranged from a high of \$15.8 million in the City of Cincinnati, Hamilton County, to a low of -\$254,771 in the City of Gahanna, Franklin County.

When an estate has property in more than one jurisdiction, the county that processes the return must distribute the taxes due to those localities. In reporting this information, most counties cite each jurisdiction outside of their county along with the amount distributed to them. However, some counties do not or can not specify these jurisdictions. These entries are accounted for and labeled "unidentified".

The figures shown are compiled from a survey of county auditors conducted by the Ohio Department of Taxation.

ESTATE TAX: AMOUNTS DISTRIBUTED TO LOCAL GOVERNMENTS, CALENDAR YEAR 2007

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Statewide Total		\$245,051,224	\$245,051,224	Ashland (con't)	v Perrysville		0
Adams	cty Adams County	321,473		v Polk			0
	v Cherry Fork		0	v Savannah			0
	v Manchester		48,188	t Clearcreek			0
	v Peebles		53,582	t Green			\$6,898
	v Rome		329	t Hanover			0
	v Seamen		0	t Jackson			9,374
	v West Union		8,021	t Lake			0
	v Winchester		0	t Mifflin			0
	t Bratton		3,033	t Milton			100,135
	t Brush Creek		6,516	t Mohican			38,635
	t Franklin		1,620	t Montgomery			43,097
	t Green		869	t Orange			0
	t Jefferson		764	t Perry			17,915
	t Liberty		2,429	t Ruggles			0
	t Manchester		0	t Sullivan			892
	t Meigs		2,808	t Troy			4,269
	t Monroe		0	t Vermillion			43,309
	t Oliver		187,956	Ashtabula	cty Ashtabula County	\$1,277,819	
	t Scott		0	c Ashtabula			63,518
	t Sprigg		186	c Conneaut			158,344
	t Tiffin		389	c Geneva			19,964
	t Wayne		225	v Andover			0
	t Winchester		6,050	v Geneva-on-Lake			55,567
				v Jefferson			10,160
Allen	cty Allen County	1,515,077		v North Kingsville			0
	c Delphos		53,906	v Orwell			14,864
	c Lima		336,090	v Roaming Shores			38,276
	v Beaverdam		0	v Rock Creek			0
	v Bluffton		164,540	t Andover			11,703
	v Cairo		0	t Ashtabula			-5,399
	v Elida		-7	t Austinburg			6,367
	v Fort Shawnee		30,359	t Cherry Valley			40,809
	v Harrod		0	t Colebrook			0
	v Lafayette		0	t Denmark			36,133
	v Spencerville		0	t Dorset			0
	t Amanda		44,426	t Geneva			0
	t American		189,573	t Harpersfield			3,612
	t Auglaize		79,656	t Hartsgrove			481,247
	t Bath		34,285	t Jefferson			28,203
	t Jackson		19,483	t Kingsville			81,282
	t Marion		119,845	t Lenox			42,426
	t Monroe		10,259	t Monroe			26,677
	t Perry		30,601	t Morgan			4,676
	t Richland		27,949	t New Lyme			0
	t Shawnee		352,482	t Orwell			1,271
	t Spencer		13,308	t Pierpont			0
	t Sugar Creek		1,814	t Plymouth			0
				t Richmond			0
Ashland	cty Ashland County	854,800		t Rome			59,126
	c Ashland		546,131	t Saybrook			41,656
	v Bailey Lakes		0	t Sheffield			0
	v Hayesville		1,022	t Trumbull			0
	v Jeromesville		3,594	t Wayne			0
	v Loudonville		24,735	t Williamsfield			9,637
	v Mifflin		0	t Windsor			0

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Athens	cty Athens County	\$361,911		Belmont	t Goshen		\$1,736
	c Athens		\$134,438	(con't)	t Kirkwood		0
	c Nelsonville		0		t Mead		7,810
	v Albany		0		t Pease		34,998
	v Amesville		0		t Pultney		20,806
	v Buchtel		0		t Richland		53,748
	v Chauncey		0		t Smith		0
	v Coolville		0		t Somerset		0
	v Glouster		4,151		t Union		-16,099
	v Jacksonville		0		t Warren		32,962
	v Trimble		10,761		t Washington		6,535
	t Alexander		-1,149		t Wayne		5,822
	t Ames		0		t Wheeling		3,418
	t Athens		120,579		t York		0
	t Bern		0				
	t Canaan		0	Brown	cty Brown County	\$384,846	
	t Carthage		0		v Aberdeen		0
	t Dover		49,384		v Fayetteville		0
	t Lee		0		v Georgetown		24,729
	t Lodi		41,381		v Hamersville		0
	t Rome		975		v Higginsport		1,019
	t Trimble		0		v Mount Orab		30,509
	t Troy		0		v Ripley		90,772
	t Waterloo		15,774		v Russellville		8,285
	t York		0		v Sardinia		0
					v St. Martin		551
Auglaize	cty Auglaize County	1,029,389			t Byrd		4,253
	c St. Marys		125,996		t Clark		88
	c Wapakoneta		142,732		t Eagle		34,418
	v Buckland		0		t Franklin		385
	v Cridersville		137,408		t Green		0
	v Minster		132,803		t Huntington		4,725
	v New Bremen		6,402		t Jackson		2,030
	v New Knoxville		3,622		t Jefferson		15,178
	v Uniopolis		0		t Lewis		1,532
	v Waynesfield		45,129		t Perry		5,581
	t Clay		85,731		t Pike		36
	t Duchouquet		62		t Pleasant		102,234
	t German		136,892		t Scott		12,363
	t Goshen		0		t Sterling		43,716
	t Jackson		15,986		t Union		6,279
	t Logan		8,767		t Washington		0
	t Moulton		3,551				
	t Noble		11,557	Butler	cty Butler County	6,166,112	
	t Pusheta		996		c Fairfield		1,429,132
	t Salem		70,958		c Hamilton		989,028
	t St. Marys		45,504		c Middletown		498,826
	t Union		11,078		c Oxford		401,832
	t Washington		8,220		c Trenton		91,233
	t Wayne		22,735		v Jacksonburg		0
					v Millville		0
Belmont	cty Belmont County	568,128			v Monroe		295,082
	c Bellaire		21,114		v New Miami		1,559
	c Martins Ferry		71,477		v Seven Mile		6,827
	c St. Clairsville		209,196		v Somerville		1,708
	v Barnesville		88,339		t Fairfield		134,227
	v Belmont		7,988		t Hanover		45,467
	v Bethesda		0		t Lemon		1,468
	v Bridgeport		3,446		t Liberty		63,704
	v Brookside		0		t Madison		41,205
	v Flushing		0		t Milford		428,125
	v Holloway		0		t Morgan		132,737
	v Morristown		0		t Oxford		98,309
	v Powhatan Point		3,330		t Reily		38,333
	v Shadyside		13,474		t Ross		349,382
	t Colerain		0		t St. Clair		48,497
	t Flushing		0		t Union		0

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Butler (con't)	t Wayne		\$101,132	Clermont	cty Clermont County	\$1,605,428	
	t West Chester		942,378		c Milford		\$131,623
					v Amelia		10,193
Carroll	cty Carroll County	\$248,295			v Batavia		21,623
	v Carrollton		6,855		v Bethel		0
	v Dellroy		0		v Chilo		0
	v Leesville		0		v Felicity		0
	v Malvern		0		v Moscow		0
	v Sherrodsville		0		v Neville		0
	t Augusta		4,800		v New Richmond		717
	t Brown		103,020		v Newtonsville		0
	t Center		0		v Owensville		24,777
	t East		0		v Williamsburg		0
	t Fox		0		t Batavia		92,967
	t Harrison		0		t Franklin		22,279
	t Lee		0		t Goshen		289,331
	t Loudon		0		t Jackson		25,132
	t Monroe		3,514		t Miami		309,256
	t Orange		0		t Monroe		24,451
	t Perry		8,794		t Ohio		0
	t Rose		74,671		t Pierce		128,963
	t Union		55,678		t Stonelick		137,286
	t Washington		4,781		t Tate		12,128
					t Union		501,601
Champaign	cty Champaign County	407,540			t Washington		29,538
	c Urbana		146,858		t Wayne		89,637
	v Christianburg		0		t Williamsburg		3,149
	v Mechanicsburg		9,592				
	v Mutual		0	Clinton	cty Clinton County	612,075	
	v North Lewisburg		0		c Wilmington		304,547
	v St. Paris		0		v Blanchester		60,987
	v Woodstock		0		v Clarksville		0
	t Adams		4,730		v Martinsville		0
	t Concord		0		v Midland		0
	t Goshen		12,082		v New Vienna		0
	t Harrison		0		v Port William		32
	t Jackson		0		v Sabina		70,015
	t Johnson		52,462		t Adams		0
	t Mad River		7,946		t Chester		23,113
	t Rush		0		t Clark		7,013
	t Salem		0		t Green		8,250
	t Union		16,618		t Jefferson		20
	t Urbana		134,093		t Liberty		15,985
	t Wayne		50,580		t Marion		21,596
					t Richland		8,742
Clark	cty Clark County	2,282,807			t Union		40,534
	c New Carlisle		35,625		t Vernon		87
	c Springfield		1,302,913		t Washington		474
	v Catawba		0		t Wayne		-437
	v Donnelsville		0		t Wilson		45,836
	v Enon		1,483				
	v Lawrenceville		0	Columbiana	cty Columbiana County	2,487,644	
	v North Hampton		0		c East Liverpool		116,448
	v South Charleston		3,195		c East Palestine		36,827
	v South Vienna		23,370		c Salem		112,738
	v Tremont City		0		v Columbiana		444,551
	t Bethel		99,165		v Hanoverton		0
	t German		64,855		v Leetonia		7,053
	t Green		9,605		v Lisbon		32,328
	t Harmony		36,130		v New Waterford		11,203
	t Mad River		101,788		v Rogers		0
	t Madison		2,351		v Salineville		0
	t Moorefield		255,515		v Summitville		0
	t Pike		101,007		v Washingtonville		0
	t Pleasant		29,529		v Wellsville		68,611
	t Springfield		187,202		t Butler		15,410

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Columbiana (con't)	t Center		\$7	Crawford	t Sandusky		\$42
	t Elk Run		32,287		t Texas		7
	t Fairfield		1,017,946		t Tod		2,213
	t Franklin		0		t Vernon		0
	t Hanover		184,782	t Whetstone		2,315	
	t Knox		80,990	Cuyahoga	cty Cuyahoga County	\$23,360,687	
	t Liverpool		1,176		c Bay Village		377,036
	t Madison		346		c Beachwood		1,909,085
	t Middleton		333,067		c Bedford		184,495
	t Perry		130,280		c Bedford Heights		0
	t Salem		-17,853		c Berea		544,970
	t St. Clair		12,419		c Brecksville		401,839
	t Unity		13,010		c Broadview Heights		260,870
	t Washington		0		c Brook Park		80,875
	t Wayne		0		c Brooklyn		131,148
	t West		6,841		c Cleveland		2,648,613
	t Yellow Creek		6,403		c Cleveland Heights		663,037
Coshocton	cty Coshocton County	\$482,119			c East Cleveland		151,447
	c Coshocton		228,476	c Euclid		608,430	
	v Conesville		0	c Fairview Park		552,333	
	v Nellie		0	c Garfield Heights		222,832	
	v Plainfield		0	c Highland Heights		141,624	
	v Warsaw		0	c Independence		125,236	
	v West Lafayette		19,375	c Lakewood		489,933	
	t Adams		0	c Lyndhurst		321,498	
	t Bedford		0	c Maple Heights		61,186	
	t Bethlehem		104	c Mayfield Heights		403,079	
	t Clark		0	c Middleburg Heights		458,957	
	t Crawford		0	c North Olmsted		478,063	
	t Franklin		0	c North Royalton		529,741	
	t Jackson		0	c Olmsted Falls		229,091	
	t Jefferson		9,058	c Parma		873,052	
	t Keene		0	c Parma Heights		577,237	
	t Lafayette		30,644	c Pepper Pike		505,580	
	t Linton		0	c Richmond Heights		118,894	
	t Millcreek		89,220	c Rocky River		997,060	
	t Monroe		0	c Seven Hills		326,762	
	t New Castle		20,356	c Shaker Heights		1,705,173	
	t Oxford		94,231	c Solon		81,759	
	t Perry		6,485	c South Euclid		105,715	
t Pike		0	c Strongsville		498,763		
t Tiverton		0	c University Heights		142,580		
t Tuscarawas		0	c Warrensville Heights		76,726		
t Virginia		-7,199	c Westlake		1,230,244		
t Washington		-2,150	v Bentleyville		0		
t White Eyes		0	v Bratenahl		138,465		
Crawford	cty Crawford County	356,630		v Brooklyn Heights		48,159	
	c Bucyrus		75,403	v Chagrin Falls		424,631	
	c Galion		125,640	v Cuyahoga Heights		33,339	
	v Chatfield		0	v Gates Mills		944,928	
	v Crestline		2,831	v Glenwillow		0	
	v New Washington		6,408	v Highland Hills		5,403	
	v North Robinson		0	v Hunting Valley		1,090,133	
	v Tiro		0	v Linndale		0	
	t Auburn		686	v Mayfield		187,176	
	t Bucyrus		45,997	v Moreland Hills		70,982	
	t Chatfield		6,026	v Newburgh Heights		0	
	t Cranberry		29,682	v North Randall		6,058	
	t Dallas		8,337	v Oakwood		27,388	
	t Holmes		2,606	v Orange		142,666	
	t Jackson		5,038	v Valley View		103,376	
	t Jefferson		16,375	v Walton Hills		18,120	
	t Liberty		59	v Woodmere		0	
	t Lykens		21,201	t Chagrin Falls		0	
	t Polk		18,929	t Olmsted		917,306	

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions			
		Amount Distributed	Amount Received			Amount Distributed	Amount Received		
Darke	cty Darke County	\$745,960		Delaware (cont)	t Berkshire		\$5,574		
	c Greenville		\$210,608		t Berlin			31,501	
	v Ansonia		0		t Brown			132,979	
	v Arcanum		128		t Concord			167,734	
	v Castine		0		t Delaware			85,737	
	v Gettysburg		0		t Genoa			119,614	
	v Gordon		0		t Harlem			55,445	
	v Hollansburg		0		t Kingston			12,961	
	v Ithaca		0		t Liberty			213,560	
	v New Madison		0		t Marlboro			0	
	v New Weston		0		t Orange			6,249,510	
	v North Star		3,300		t Oxford			6,277	
	v Osgood		0		t Porter			142,462	
	v Palestine		0		t Radnor			108,323	
	v Pitsburg		0		t Scioto			5,172	
	v Rossburg		0		t Thompson			0	
	v Union City		11,423		t Trenton			65,853	
	v Versailles		63,686		t Troy			0	
	v Wayne Lakes		0		Erie	cty Erie County		\$1,749,273	
	v Yorkshire		0			c Huron			132,180
	t Adams		9,006			c Sandusky			670,115
	t Allen		2,282			c Vermilion			376,051
	t Brown		-958			v Bay View			0
	t Butler		2,724			v Berlin Heights			-4,666
	t Franklin		1,425			v Castalia			11,772
	t Greenville		55,850			v Kelleys Island			129
	t Harrison		-143			v Milan			72,101
	t Jackson		0			v Berlin			26,011
	t Liberty		5,453			t Florence			787
	t Mississinawa		7			t Groton			12,304
	t Monroe		119,739			t Huron			177,467
	t Neave		591			t Margaretta			100,166
	t Patterson		40,338			t Milan			57,334
t Richland		45,513	t Oxford				5,783		
t Twin		45,433	t Perkins				205,802		
t Van Buren		4,096	t Vermilion				36,890		
t Wabash		51,257	Fairfield	cty Fairfield County			2,335,866		
t Washington		25,755		c Lancaster				740,928	
t Wayne		36,591		c Pickerington				7,152	
t York		3,111		v Amanda				960	
Defiance	cty Defiance County	427,537				v Baltimore			186,934
	c Defiance			157,451		v Bremen			123,775
	v Hicksville			6,887		v Carroll			0
	v Ney			0		v Lithopolis			0
	v Sherwood			1,027		v Millersport			3,686
	t Adams			22,481		v Pleasantville			20,029
	t Defiance			78,740		v Rushville			4,091
	t Delaware			21,735		v Stoutsville			0
	t Farmer			29,057		v Sugar Grove			0
	t Hicksville			4,254		v Thurston			0
	t Highland			20,947		v West Rushville			0
	t Mark			0	t Amanda			1,824	
	t Milford			2,542	t Berne			64,096	
	t Noble			13,276	t Bloom			116,970	
	t Richland			7,692	t Clearcreek			25,005	
t Tiffin		70,603		t Greenfield			218,449		
t Washington		253		t Hocking			151,692		
Delaware	cty Delaware County	8,372,542			t Liberty			109,249	
	c Delaware			365,548	t Madison			140	
	v Ashley			-931	t Pleasant			106,177	
	v Galena			0	t Richland			15,769	
	v Ostrander			63,787	t Rushcreek			23,328	
	v Powell			39,701	t Violet			270,398	
	v Shawnee Hills			0	t Walnut			69,555	
	v Sunbury			58,392					

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Fayette	cty Fayette County	\$693,496		Fulton	v Metamora		0
	c Washington		\$102,984	(con't)	v Swanton		\$70,868
	v Bloomingburg		0		t Amboy		5,751
	v Jeffersonville		0		t Chesterfield		0
	v Milledgeville		0		t Clinton		12,578
	v Octa		0		t Dover		2,101
	t Concord		33,212		t Franklin		48,230
	t Green		7,785		t Fulton		47,365
	t Jasper		110,644		t German		90,593
	t Jefferson		12,774		t Gorham		1,275
	t Madison		76,452		t Pike		16,273
	t Marion		205,543		t Royalton		37,407
	t Paint		12,916		t Swancreek		39,638
	t Perry		12,047		t York		31,928
	t Union		20,642				
	t Wayne		31,376	Gallia	cty Gallia County	\$439,791	
Franklin	cty Franklin County	15,901,447			c Gallipolis		243,813
	c Bexley		381,666		v Centerville		0
	c Columbus		6,625,080		v Cheshire		31,848
	c Dublin		480,236		v Crown City		0
	c Gahanna		-254,771		v Rio Grande		8,950
	c Grandview Heights		75,066		v Vinton		0
	c Grove City		151,465		t Addison		0
	c Hilliard		249,723		t Cheshire		4,355
	c Reynoldsburg		366,852		t Clay		9,570
	c Upper Arlington		3,914,423		t Gallipolis		14,879
	c Westerville		672,057		t Green		43,175
	c Whitehall		265,958		t Greenfield		0
	c Worthington		853,992		t Guyan		0
	v Brice		0		t Harrison		0
	v Canal Winchester		84,165		t Huntington		11,486
	v Groveport		-4,307		t Morgan		29
	v Harrisburg		2,539		t Ohio		2,002
	v Lockbourne		0		t Perry		401
	v Marble Cliff		-662		t Racoon		7,451
	v Minerva Park		35,750		t Springfield		74,252
	v New Albany		260,290		t Walnut		4
	v New Rome		0	Geauga	cty Geauga County	2,559,238	
	v Obetz		63,585		v Aquilla		0
	v Riverlea		52,396		v Burton		30,746
	v Urbancrest		0		v Chardon		82,079
	v Valleyview		2,591		v Middlefield		603
	t Blendon		58,595		v South Russell		57,162
	t Brown		0		t Auburn		70,138
	t Clinton		46,205		t Bainbridge		457,853
	t Franklin		23,829		t Burton		-12,848
	t Hamilton		153,438		t Chardon		462,827
	t Jackson		86,941		t Chester		348,821
	t Jefferson		86,527		t Claridon		66,992
	t Madison		90,079		t Hambden		59,648
	t Mifflin		14,284		t Huntsburg		15,257
	t Norwich		1,022,674		t Middlefield		11,499
	t Perry		30,826		t Montville		34,437
	t Plain		370,292		t Munson		492,953
	t Pleasant		4,700		t Newbury		154,851
	t Prairie		51,914		t Parkman		1,659
	t Sharon		55,671		t Russell		137,241
	t Truro		6,812		t Thompson		100
	t Washington		0		t Troy		17,415
Fulton	cty Fulton County	694,075		Greene	cty Greene County	2,830,081	
	c Wauseon		30,179		c Beaver creek		315,157
	v Archbold		139,396		c Bellbrook		101,693
	v Delta		134,443		c Fairborn		146,109
	v Fayette		0		c Xenia		373,162
	v Lyons		0		v Bowersville		0

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Greene (cont)	v Cedarville		\$50,014	Hamilton (cont)	c Springdale		\$1,394,698
	v Clifton		0		c St. Bernard		235,620
	v Jamestown		1,009		c Wyoming		644,470
	v Spring Valley		9,203		v Addyston		0
	v Yellow Springs		380,326		v Amberley		3,245,176
	t Bath		7,518		v Arlington Heights		0
	t Beavercreek		154,539		v Cleves		17,222
	t Ceasarscreek		7,852		v Elmwood Place		6,348
	t Cedarville		32,012		v Evendale		110,006
	t Jefferson		0		v Fairfax		0
	t Miami		26,808		v Glendale		260,946
	t New Jasper		300,710		v Golf Manor		178,713
	t Ross		203		v Greenhills		-8,143
	t Silvercreek		57,518		v Lincoln Heights		34,610
	t Spring Valley		197,006		v Lockland		0
	t Sugarcreek		617,125		v Mariemont		348,713
	t Xenia		60,375		v Newtown		204
Guernsey	cty Guernsey County	\$186,740		v North Bend		854	
	c Cambridge		144,061	v Terrace Park		171,485	
	v Byesville		0	v Woodlawn		21,092	
	v Cumberland		0	t Anderson		1,996,963	
	v Fairview		0	t Colerain		1,464,857	
	v Kimbolton		0	t Columbia		315,199	
	v Lore City		0	t Crosby		76,662	
	v Old Washington		0	t Delhi		940,349	
	v Pleasant City		0	t Green		2,688,091	
	v Quaker City		0	t Harrison		52,804	
	v Salesville		0	t Miami		77,714	
	v Senecaville		0	t Springfield		2,083,787	
	t Adams		0	t Sycamore		4,619,469	
	t Cambridge		4,938	t Symmes		11,601	
	t Center		0	t Whitewater		484,451	
	t Jackson		0	Hancock	cty Hancock County	\$1,532,175	
	t Jefferson		0		c Findlay		1,022,399
	t Knox		0		v Arcadia		0
	t Liberty		0		v Arlington		864
	t Londonberry		0		v Benton Ridge		0
	t Madison		0		v Jenera		0
	t Millwood		806		v McComb		5,837
	t Monroe		-159		v Mount Blanchard		0
t Oxford		0	v Mount Cory			0	
t Richland		0	v Rawson			0	
t Spencer		0	v Van Buren			0	
t Valley		0	v Vanlue			0	
t Washington		8	t Allen			11,182	
t Westland		40,295	t Amanda			15,469	
t Wheeling		5,560	t Biglick		18,028		
t Wills		6,486	t Blanchard		0		
Hamilton	cty Hamilton County	51,671,816		t Cass		-636	
	c Blue Ash		1,800,389	t Delaware		154	
	c Cheviot		265,000	t Eagle		6,417	
	c Cincinnati		15,841,902	t Jackson		67,016	
	c Deer Park		115,210	t Liberty		166,385	
	c Forest Park		193,150	t Madison		0	
	c Harrison		34,670	t Marion		30,732	
	c Indian Hill		8,597,998	t Orange		29,899	
	c Loveland		90,096	t Pleasant		8,320	
	c Madeira		988,352	t Portage		0	
	c Montgomery		622,879	t Union		94,950	
	c Mount Healthy		115,554	t VanBuren		1,756	
	c North College Hill		211,988	t Washington		29,596	
	c Norwood		134,763	Hardin	cty Hardin County	423,926	
	c Reading		150,990		c Kenton		150,889
	c Sharonville		511,608		v Ada		35,429
	c Silverton		299,194	v Alger		0	

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions		
		Amount Distributed	Amount Received			Amount Distributed	Amount Received	
Hardin (con't)	v Dunkirk		0	Henry (con't)	t Pleasant		\$59,932	
	v Forest		\$270		t Richfield		63,262	
	v McGuffey		0		t Ridgeville		10,507	
	v Mount Victory		0		t Washington		7,278	
	v Patterson		0		Highland	cty Highland County	\$443,359	
	v Ridgeway		0			c Greenfield		1,091
	t Blanchard		8,142			c Hillsboro		213,229
	t Buck		60,306			v Highland		0
	t Cessna		0			v Leesburg		1,790
	t Dudley		24,692			v Lynchburg		11,532
	t Goshen		68			v Mowrystown		0
	t Hale		22,449			v Sinking Spring		0
	t Jackson		52,693		t Brushcreek		13,659	
	t Liberty		948	t Clay		404		
	t Lynn		27,304	t Concord		1,641		
	t Marion		0	t Dodson		11,164		
	t McDonald		1,230	t Fairfield		9,062		
	t Pleasant		14,425	t Hamer		473		
	t Roundhead		38,731	t Jackson		136		
	t Taylor Creek		2,196	t Liberty		19,287		
	t Washington		9,206	t Madison		31,204		
Harrison	cty Harrison County	\$172,263		t Marshall		0		
	v Bowerston		3,575	t New Market		636		
	v Cadiz		9,196	t Paint		107,160		
	v Deersville		0	t Penn		18,865		
	v Freeport		0	t Salem		0		
	v Harrisville		0	t Union		0		
	v Hopedale		43,592	t Washington		22,891		
	v Jewett		70,208	t Whiteoak		13,976		
	v New Athens		0	Hocking	cty Hocking County	142,168		
	v Scio		5,545		c Logan		70,609	
	t Archer		0		v Laurelville		0	
	t Athens		0		v Murray City		0	
	t Cadiz		2,750		t Benton		3,019	
	t Franklin		0		t Falls		39,185	
	t Freeport		0		t Good Hope		0	
	t German		7,178		t Green		1,868	
	t Green		1,735		t Laurel		0	
	t Monroe		0		t Marion		13,365	
	t Moorefield		3,780		t Perry		221	
	t North		0		t Salt Creek		1,329	
	t Nottingham		33,425		t Starr		0	
t Rumley		0	t Ward		0			
t Shortcreek		11,824	t Washington		3,263			
t Stock		0	Holmes	cty Holmes County	541,332			
t Washington		0		v Glenmont		0		
Henry	cty Henry County	543,473			v Holmesville		0	
	c Napoleon			158,871	v Killbuck		0	
	v Deshler			21,626	v Millersburg		188,877	
	v Florida			0	v Nashville		0	
	v Hamler			0	t Berlin		0	
	v Holgate			3,321	t Clark		0	
	v Liberty Center			0	t Hardy		78,744	
	v Malinta			788	t Killbuck		0	
	v McClure			356	t Knox		0	
	v New Bavaria			0	t Mechanic		110,134	
	t Bartlow			20,484	t Monroe		0	
	t Damascas		37,637	t Paint		49,522		
	t Flatrock		11,451	t Prairie		1,452		
	t Freedom		7,713	t Richland		0		
	t Harrison		43,742	t Ripley		0		
	t Liberty		40,445	t Saltcreek		2,907		
	t Marion		11,207	t Walnutcreek		84,861		
	t Monroe		27,801	t Washington		20,844		
	t Napoleon		18,805					

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions		
		Amount Distributed	Amount Received			Amount Distributed	Amount Received	
Huron	cty	Huron County	\$495,789					
	c	Bellevue			Jefferson	t	Brush Creek	0
	c	Norwalk		\$43,303	(cont)	t	Cross Creek	\$79,003
	c	Willard		180,988	t	Island Creek	62,138	
	v	Greenwich		14,128	t	Knox	0	
	v	Monroeville		1	t	Mount Pleasant	0	
	v	New London		19,609	t	Ross	0	
	v	North Fairfield		-61	t	Salem	58,814	
	v	Wakeman		-122	t	Saline	-81	
	t	Bronson		0	t	Smithfield	15,358	
	t	Clarksfield		4,679	t	Springfield	11,854	
	t	Fairfield		0	t	Steubenville	0	
	t	Fitchville		669	t	Warren	0	
	t	Fitchville		0	t	Wayne	22,047	
	t	Greenfield		0	t	Wells	238	
	t	Greenwich		293				
	t	Hartland		3,049				
	t	Lyme		0	Knox	cty	Knox County	\$664,027
	t	New Haven		300	c	Mount Vernon		283,772
	t	New London		0	v	Centerburg		3,024
	t	Norwalk		0	v	Danville		0
	t	Norwich		92,058	v	Fredericktown		16,083
	t	Peru		23,750	v	Gambier		0
	t	Richmond		31,258	v	Gann		0
	t	Ridgefield		0	v	Martinsburg		0
t	Ripley		12,552	t	Berlin		118	
t	Sherman		38,868	t	Brown		148	
t	Townsend		0	t	Butler		0	
t	Wakeman		33,422	t	Clay		0	
			6,396	t	Clinton		13,571	
Jackson	cty	Jackson County	264,432		t	College	135,963	
	c	Jackson			t	Harrison	0	
	c	Wellston		87,260	t	Hilliar	21,012	
	v	Coalton		1,328	t	Howard	4,545	
	v	Oak Hill		0	t	Jackson	4,330	
	t	Bloomfield		0	t	Jefferson	7	
	t	Coal		916	t	Liberty	-1,636	
	t	Franklin		0	t	Middlebury	50,117	
	t	Hamilton		84,565	t	Milford	0	
	t	Jackson		0	t	Miller	12,486	
	t	Jefferson		0	t	Monroe	0	
	t	Liberty		797	t	Morgan	4,034	
	t	Lick		39	t	Morris	747	
	t	Madison		89,566	t	Pike	16,330	
	t	Milton		0	t	Pleasant	16,504	
	t	Scioto		0	t	Union	49,658	
	t	Washington		0	t	Wayne	60	
	Jefferson	cty	Jefferson County	1,757,949	Lake	cty	Lake County	4,169,016
		c	Steubenville			c	Eastlake	150,134
		c	Toronto		1,355,615	c	Kirtland	85,404
v		Adena		19,409	c	Mentor	1,618,968	
v		Amsterdam		20,911	c	Mentor-on-Lake	8,812	
v		Bergholz		0	c	Painesville	125,992	
v		Bloomington		0	c	Wickliffe	209,330	
v		Dillonvale		-4,217	c	Willoughby	423,088	
v		Empire		633	c	Willoughby Hills	267,861	
v		Irondale		0	c	Willowick	37,877	
v		Mingo Junction		78	v	Fairport Harbor	69,168	
v		Mount Pleasant		20,955	v	Grand River	0	
v		New Alexandria		0	v	Kirtland Hills	-6,867	
v		Rayland		13,193	v	Lakeline	0	
v		Richmond		0	v	Madison	26,488	
v		Smithfield		0	v	North Perry	0	
v		Stratton		8,020	v	Perry	0	
v		Tiltonsville		0	v	Timberlake	81,833	
v		Wintersville		4,513	v	Waite Hill	114,461	
v		Yorkville		69,469	t	Concord	127,580	
			0	t	Leroy	15,952		

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Lake (con't)	t Madison		\$15,149	Logan	cty Logan County	\$363,832	
	t Painesville		540,440		c Bellefontaine		\$62,834
	t Perry		232,626		v Belle Center		0
Lawrence	cty Lawrence County	\$300,477			v DeGraff		0
	c Ironton		147,004		v Huntsville		0
	v Athalia		0		v Lakeview		0
	v Chesapeake		0		v Quincy		0
	v Coal Grove		0		v Rushsylvania		0
	v Hanging Rock		0		v Russells Point		1,048
	v Proctorville		0		v Valley Hi		0
	v South Point		55,032		v West Liberty		1,631
	t Aid		25		v West Mansfield		0
	t Decatur		0		v Zanesfield		0
	t Elizabeth		0	t Bloomfield		74,189	
	t Fayette		30,098	t Bokescreek		3,185	
	t Hamilton		0	t Harrison		31,455	
	t Lawrence		0	t Jefferson		13,226	
	t Mason		0	t Lake		19,282	
	t Perry		552	t Liberty		0	
	t Rome		0	t McArthur		6,053	
	t Symmes		32,796	t Miami		121	
	t Union		39,574	t Monroe		45,251	
	t Upper		-2,224	t Perry		62	
	t Washington		0	t Pleasant		7,871	
	t Windsor		-2,380	t Richland		1,081	
				t Rushcreek		16,971	
				t Stokes		98,881	
Licking	cty Licking County	2,311,614		t Union		2,337	
	c Heath		164,174	t Washington		2,937	
	c Newark		1,152,098	t Zane		4,864	
	c Pataskala		140,187	Lorain	cty Lorain County	4,142,078	
	v Alexandria		0		c Amherst		88,898
	v Buckeye Lake		8,314		c Avon		239,308
	v Granville		94,993		c Avon Lake		249,843
	v Gratiot		0		c Elyria		1,181,517
	v Hanover		0		c Lorain		630,964
	v Hartford		0		c North Ridgeville		258,386
	v Hebron		0		c Oberlin		740,541
	v Johnstown		208		c Sheffield Lake		29,633
	v Kirkersville		339		v Grafton		3,370
	v St. Louisville		1,256		v Kipton		6,210
	v Utica		3,882		v LaGrange		0
	t Bennington		12,603		v Rochester		0
	t Bowling Green		1,301		v Sheffield		55,986
	t Burlington		75,172		v South Amherst		0
	t Eden		0		v Wellington		20,512
	t Etna		23,873		t Amherst		17,904
	t Fallsbury		41,633		t Brighton		25,304
	t Franklin		0		t Brownhelm		2,637
	t Granville		205,379		t Camden		0
	t Hanover		96,137		t Carlisle		111,174
	t Harrison		0		t Columbia		71,101
	t Hartford		12,328		t Eaton		84,291
	t Hopewell		0		t Elyria		111,323
	t Jersey		10,951		t Grafton		3,811
	t Liberty		13,200		t Henrietta		74,611
	t Licking		17,425		t Huntington		5,888
	t Madison		0		t LaGrange		46,944
	t Mary Ann		0		t New Russia		196
	t McKean		791		t Penfield		41,146
	t Monroe		127,894		t Pittsfield		28,583
	t Newark		18,841		t Rochester		0
	t Newton		263		t Sheffield		7,007
	t Perry		981		t Wellington		14,112
	t St. Albans		48,186				
	t Union		49,142				
	t Washington		0				

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions			
		Amount Distributed	Amount Received			Amount Distributed	Amount Received		
Lucas	cty Lucas County	\$11,421,548		Mahoning (cont)	t Poland		\$151,186		
	c Maumee		\$237,115		t Smith	2,027			
	c Oregon		285,469		t Springfield	16,968			
	c Sylvania		741,098		Marion	cty Marion County	\$1,024,283		
	c Toledo		4,750,267			c Marion	541,996		
	v Berkey		0			v Caledonia	0		
	v Harbor View		0			v Green Camp	0		
	v Holland		5,575			v LaRue	22,733		
	v Ottawa Hills		403,427			v Morral	2,344		
	v Waterville		86,611			v New Bloomington	0		
	v Whitehouse		9,146			v Prospect	20,137		
	t Harding		2,036			v Waldo	0		
	t Jerusalem		1,326			t Big Island	25,909		
	t Monclova		897,174			t Bowling Green	7,751		
	t Providence		15,073			t Claridon	11,295		
	t Richfield		7,909			t Grand	2,199		
	t Spencer		0			t Grand Prarie	14,270		
	t Springfield		850,237			t Green Camp	43,123		
	t Swanton		3,466			t Marion	69,825		
	t Sylvania		2,957,280			t Montgomery	10,201		
	t Washington		13,172			t Pleasant	117,845		
	t Waterville		164,591			t Prospect	29,616		
	Madison		cty Madison County			664,990		t Richland	98,166
			c London				282,021	t Salt Rock	2,626
			v Midway				1,895	t Scott	0
			v Mount Sterling				0	t Tully	0
			v Plain City				30,387	t Waldo	0
v South Solon		0	Medina	cty Medina County			2,806,562		
v Jefferson		25,858		c Brunswick			34,152		
t Canaan		15,648		c Medina			495,637		
t Darby		0		c Wadsworth	660,935				
t Deercreek		0		v Chippewa Lake	1,021				
t Fairfield		25,474		v Gloria Glens Park	0				
t Jefferson		74,743		v Lodi	1,508				
t Monroe		13,180		v Seville	53,654				
t Oak Run		0		v Spencer	0				
t Paint		31,491		v Westfield Center	1,512				
t Pike		0		t Brunswick Hills	21,316				
t Pleasant		72,310		t Chatham	10,265				
t Range		81,017		t Granger	32,500				
t Somerford		0		t Guilford	20,591				
t Stokes		-11,169		t Harrisville	5,434				
t Union		26,614		t Hinckley	12,233				
Mahoning		cty Mahoning County		4,879,797			t Homer	0	
		c Campbell			134,692		t LaFayette	45,183	
		c Canfield			250,631		t Litchfield	20,918	
		c Struthers			8,638		t Liverpool	89,349	
		c Youngstown			995,818		t Medina	1,001,542	
		v Beloit			0		t Montville	62,315	
	v Craig Beach	265			t Sharon	79,223			
	v Lowellville	0			t Spencer	0			
	v New Middletown	41,908			t Wadsworth	119,233			
	v Poland	315,739			t Westfield	0			
	v Sebring	105,360			t York	66,150			
	t Austintown	307,463	Meigs		cty Meigs County	138,591			
	t Beaver	243,667			v Middleport	1,501			
	t Berlin	17,203			v Pomeroy	94,762			
	t Boardman	1,796,128			v Racine	0			
	t Canfield	194,503			v Rutland	0			
	t Coitsville	11,319			v Syracuse	18,327			
	t Ellsworth	6,189			t Bedford	272			
	t Goshen	64,751			t Chester	4,999			
	t Green	21,157			t Columbia	0			
	t Jackson	111,266			t Lebanon	251			
	t Milton	11,637							

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Meigs (con't)	t Letart		0	Monroe (con't)	v Miltonsburg		0
	t Olive		0		v Stafford		0
	t Orange		0		v Wilson		0
	t Rutland		0		v Woodsfield		\$926
	t Salem		0		t Adams		0
	t Salisbury		\$3,021		t Benton		0
	t Scipio		0		t Bethel		0
	t Sutton		14,873		t Center		0
Mercer	cty Mercer County	\$452,882		t Franklin		0	
	c Celina		122,747	t Green		6,727	
	v Burkettsville		9,606	t Jackson		0	
	v Chickasaw		0	t Lee		0	
	v Coldwater		30,465	t Malaga		7	
	v Fort Recovery		0	t Ohio		13,914	
	v Mendon		234	t Perry		18,762	
	v Montezuma		0	t Salem		183	
	v Rockford		26,418	t Seneca		0	
	v St. Henry		20,674	t Summit		0	
	t Blackcreek		0	t Sunbury		0	
	t Butler		27,242	t Switzerland		0	
	t Center		3,481	t Washington		6,786	
	t Dublin		1,397	t Wayne		0	
	t Franklin		14,290	Montgomery cty Montgomery County	\$19,430,248		
	t Gibson		78,144	c Centerville		1,372,638	
	t Granville		57,125	c Dayton		2,332,960	
	t Hopewell		13,960	c Englewood		338,349	
	t Jefferson		6,502	c Huber Heights		65,660	
	t Liberty		28,251	c Kettering		2,537,763	
	t Marion		7,928	c Miamisburg		200,995	
	t Recovery		0	c Moraine		72,925	
t Union		2,829	c Oakwood		9,051,967		
t Washington		6,417	c Riverside		55,233		
Miami	cty Miami County	1,058,785		c Trotwood		572,085	
	c Piqua		266,049	c Union		0	
	c Tipp City		13,718	c Vandalia		77,620	
	c Troy		202,637	c West Carrollton		226,119	
	v Bradford		0	v Brookville		106,002	
	v Casstown		0	v Clayton		120,514	
	v Covington		138,387	v Farmersville		0	
	v Fletcher		0	v Germantown		23,431	
	v Laura		0	v New Lebanon		17,243	
	v Ludlow Falls		0	v Phillipsburg		0	
	v Pleasant Hill		3,911	t Butler		79,477	
	v Potsdam		0	t Clay		56,049	
	v West Milton		12,734	t German		15,692	
	t Bethel		50,889	t Harrison		341,172	
	t Brown		108	t Jackson		45,174	
	t Concord		94,873	t Jefferson		914	
	t Elizabeth		1,837	t Miami		654,373	
	t Lostcreek		-18,323	t Perry		58,185	
	t Monroe		57,494	t Washington		971,718	
	t Newberry		89,589	Morgan cty Morgan County	66,612		
	t Newton		23,293	v Chesterhill		0	
	t Springcreek		19,698	v Malta		0	
t Staunton		61,277	v McConnelsville		39,059		
t Union		18,055	v Stockport		0		
t Washington		50,697	t Bloom		0		
Monroe	cty Monroe County	57,458		t Bristol		0	
	v Antioch		0	t Center		482	
	v Beallsville		0	t Deerfield		113	
	v Clarington		0	t Homer		0	
	v Graysville		0	t Malta		0	
	v Jerusalem		0	t Manchester		0	
	v Lewisville		0	t Marion		9,346	
				t Meigsville		18,094	

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Morgan (con't)	t Morgan		0	Noble	cty Noble County	\$2,301	0
	t Penn		0		v Batesville		0
	t Union		0		v Belle Valley		0
	t Windsor		\$181		v Caldwell		0
	t York		0		v Dexter City		0
					v Sarahsville		0
Morrow	cty Morrow County	\$2,225,180			v Summerfield		0
	v Cardington		40,857		t Beaver		0
	v Chesterville		0		t Brookfield		0
	v Edison		0		t Buffalo		\$7
	v Fulton		0		t Center		0
	v Marengo		0		t Elk		0
	v Mount Gilead		1,929,298		t Enoch		-503
	v Sparta		0		t Jackson		0
	t Bennington		70,725		t Jefferson		0
	t Canaan		5,200		t Marion		-97
	t Cardington		0		t Noble		0
	t Chester		734		t Olive		2,398
	t Congress		49,573		t Seneca		70
	t Franklin		14,422		t Sharon		0
	t Gilead		33,760		t Stock		0
	t Harmony		0		t Wayne		0
	t Lincoln		23,874				
	t North Bloomfield		17,839	Ottawa	cty Ottawa County	1,149,371	
	t Perry		26,508		c Port Clinton		141,912
	t Peru		18,676		v Clay Center		0
	t South Bloomfield		37,012		v Elmore		15,306
	t Troy		8,937		v Genoa		4,858
	t Washington		0		v Marblehead		65,523
	t Westfield		33,674		v Oak Harbor		5,131
					v Put-in-Bay		6,034
Muskingum	cty Muskingum County	2,197,388			v Rocky Ridge		-1,727
	c Zanesville		843,826		t Allen		4,425
	v Adamsville		0		t Bay		119,578
	v Dresden		40,270		t Benton		4,555
	v Frazeytsburg		0		t Carroll		36,137
	v Fultonham		0		t Catawaba Island		228,562
	v New Concord		0		t Clay		28,453
	v Norwich		0		t Danbury		305,430
	v Philo		3,766		t Erie		27,494
	v South Zanesville		18,553		t Harris		723
	t Adams		50,083		t Portage		34,888
	t Blue Rock		972		t Put-in-Bay		54,925
	t Brush Creek		0		t Salem		139,815
	t Cass		4,299				
	t Clay		0	Paulding	cty Paulding County	219,600	
	t Falls		688,310		v Antwerp		0
	t Harrison		0		v Broughton		0
	t Highland		2,114		v Cecil		0
	t Hopewell		95,618		v Grover Hill		0
	t Jackson		14,885		v Haviland		0
	t Jefferson		26,395		v Latty		0
	t Licking		41,329		v Melrose		0
	t Madison		5,110		v Oakwood		0
	t Meigs		3,928		v Paulding		60,082
	t Monroe		0		v Payne		0
	t Muskingum		0		t Auglaize		0
	t Newton		35,176		t Benton		65,335
	t Perry		104,359		t Blue Creek		33,539
	t Rich Hill		0		t Brown		18,772
	t Salem		0		t Carryall		0
	t Salt Creek		-2,205		t Crane		0
	t Springfield		43,533		t Emerald		8,817
	t Union		53,392		t Harrison		16,487
	t Washington		22,417		t Jackson		0
	t Wayne		94,918		t Latty		21,129
					t Paulding		-469

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Paulding (con't)	t Washington		\$273	Pike (con't)	t Pebble		0
Perry	cty Perry County	\$265,023			t Pee Pee		\$4,982
	c New Lexington		5,335		t Perry		163
	v Corning		0		t Scioto		990
	v Crooksville		0		t Seal		5
	v Glenford		0		t Sunfish		0
	v Hemlock		0		t Union		0
	v Junction City		0	Portage	cty Portage County	\$1,772,040	
	v New Straitsville		0		c Aurora		669,417
	v Rendville		0		c Kent		289,254
	v Roseville		0		c Ravenna		99,374
	v Shawnee		0		c Streetsboro		47,801
	v Somerset		104,532		v Brady Lake		0
	v Thornville		0		v Garrettsville		0
	t Bearfield		0		v Hiram		1,279
	t Clayton		0		v Mantua		0
	t Coal		0		v Sugar Bush Knolls		0
	t Harrison		0		v Windham		217
	t Hopewell		5,677		t Atwater		5,723
	t Jackson		34,268		t Brimfield		86,896
	t Madison		0		t Charlestown		4
	t Monday Creek		0		t Deerfield		64,243
	t Monroe		0		t Edinburg		29,363
	t Pike		69,342		t Franklin		96,997
	t Pleasant		0		t Freedom		10,880
	t Reading		7,094		t Hiram		44,727
	t Salt Lick		0		t Mantua		41,326
	t Thorn		44,439		t Nelson		831
Pickaway	cty Pickaway County	842,760			t Palmyra		0
	c Circleville		200,261		t Paris		1,000
	v Ashville		152,145		t Randolph		37,707
	v Commercial Point		4,828		t Ravenna		5,648
	v Darbyville		771		t Rootstown		68,637
	v New Holland		-9,914		t Shalersville		55,098
	v Orient		796		t Suffield		45,283
	v South Bloomfield		21,760		t Windham		0
	v Tarlton		0	Preble	cty Preble County	460,620	
	v Williamsport		444		c Eaton		118,813
	t Circleville		0		v Camden		0
	t Darby		0		v College Corner		0
	t Deercreek		0		v Eldorado		4,923
	t Harrison		75,232		v Gratis		0
	t Jackson		2,626		v Lewisburg		0
	t Madison		21,718		v New Paris		19,849
	t Monroe		-2,030		v Verona		0
	t Muhlenberg		37,840		v West Alexandria		0
	t Perry		23,186		v West Elkton		0
	t Pickaway		29,027		v West Manchester		0
	t Saltcreek		43,522		t Dixon		0
	t Scioto		102,055		t Gasper		119,902
	t Walnut		96,400		t Gratis		9,825
	t Washington		1,528		t Harrison		7,612
	t Wayne		11,752		t Isreal		21,983
Pike	cty Pike County	254,259			t Jackson		2,077
	c Waverly		253,411		t Jefferson		3,659
	v Beaver		0		t Lanier		284
	v Piketon		96		t Monroe		35,697
	t Beaver		7		t Somers		27,976
	t Benton		-896		t Twin		54,335
	t Camp Creek		217		t Washington		64,337
	t Jackson		11	Putnam	cty Putnam County	581,389	
	t Marion		0		v Belmore		0
	t Mifflin		0		v Cloverdale		0
	t Newton		56		v Columbus Grove		44,166

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions		
		Amount Distributed	Amount Received			Amount Distributed	Amount Received	
Putnam (con't)	v Continental		\$44,875	Ross	t Concord		\$120,251	
	v DuPont		0	(con't)	t Deerfield		0	
	v Fort Jennings		3,636		t Franklin		299	
	v Gilboa		0		t Green		34,573	
	v Glandorf		12,102		t Harrison		0	
	v Kalida		-4,231		t Huntington		31,510	
	v Leipsic		99,151		t Jefferson		0	
	v Miller City		0		t Liberty		0	
	v Ottawa		22,967		t Paint		0	
	v Ottoville		147		t Paxton		0	
	v Pandora		287		t Scioto		18,618	
	v West Leipsic		0		t Springfield		127,383	
	t Blanchard		25,147		t Twin		8,172	
	t Greensburg		23,009		t Union		0	
	t Jackson		21,744					
	t Jennings		1,899		Sandusky	cty Sandusky County	\$1,121,597	
	t Liberty		32,110		c Clyde			26,270
	t Monroe		16,784		c Fremont			448,049
	t Monterey		7,396		v Burgoon			0
	t Ottawa		23,828		v Gibsonburg			28,479
	t Palmer		14,108		v Helena			0
	t Perry		17,983		v Lindsey			4,102
	t Pleasant		29,437		v Woodville			7,362
	t Riley		13,712		t Ballville			332,956
t Sugar Creek		49,921		t Green Creek			15,020	
t Union		82,214		t Jackson			0	
t VanBuren		5,400		t Madison			6,403	
				t Rice			41,331	
Richland	cty Richland County	\$1,807,054		t Riley			0	
	c Mansfield		902,891	t Sandusky			56,772	
	c Shelby		251,898	t Scott			15,163	
	v Bellville		0	t Townsend			1,133	
	v Butler		0	t Washington			11,666	
	v Lexington		49,569	t Woodville			73,087	
	v Lucas		30,316	t York			10,978	
	v Ontario		31,931					
	v Plymouth		0	Scioto	cty Scioto County	568,612		
	v Shiloh		0	c Portsmouth			383,899	
	t Bloominggrove		27,244	v New Boston			2,291	
	t Butler		0	v Otway			0	
	t Cass		31,202	v Rarden			0	
	t Franklin		0	v South Webster			0	
	t Jackson		3,115	t Bloom			592	
	t Jefferson		0	t Brush Creek			0	
	t Madison		11,537	t Clay			26,701	
	t Mifflin		108,145	t Green			148	
	t Monroe		0	t Harrison			17,083	
	t Perry		0	t Jefferson			1,814	
	t Plymouth		28,456	t Madison			35	
	t Sandusky		43,884	t Morgan			523	
	t Sharon		20,289	t Nile			28,074	
	t Springfield		114,242	t Porter			81,897	
t Troy		55,931	t Rarden			3,518		
t Washington		1,456	t Rush			19,042		
t Weller		49,314	t Union			145		
t Worthington		1,002	t Valley			12,707		
			t Vernon			0		
			t Washington			0		
Ross	cty Ross County	721,999						
	c Chillicothe		356,283					
	v Adelphi		443	Seneca	cty Seneca County	864,628		
	v Bainbridge		0	c Fostoria			57,956	
	v Clarksburg		0	c Tiffin			389,680	
	v Frankfort		9,916	v Attica			1,233	
	v Kingston		17,646	v Bettsville			167	
	v South Salem		0	v Bloomville			0	
	t Buckskin		5,528	v Green Springs			2,114	
	t Colerain		886	v New Riegel			0	

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions	
		Amount Distributed	Amount Received			Amount Distributed	Amount Received
Seneca (con't)	v Republic		\$449	Stark (con't)	t Lexington		\$23,861
	t Adams		57,757		t Marlboro		1,907
	t Big Spring		40,056		t Nimishillen		92,408
	t Bloom		0		t Osanburg		88,485
	t Clinton		74,320		t Paris		0
	t Eden		11,161		t Perry		433,237
	t Hopewell		12,315		t Pike		5,797
	t Jackson		21,071		t Plain		877,686
	t Liberty		1,408		t Sandy		7,425
	t Loudon		22,531		t Sugarcreek		83,569
	t Pleasant		80,442		t Tuscarawas		0
	t Reed		93,289		t Washington		52,128
	t Scipio		0				
	t Seneca		11,543		Summit	cty Summit County	\$10,308,246
t Thompson		2,101		c Akron		3,225,776	
t Venice		913		c Barberton		225,139	
Shelby	cty Shelby County	\$1,119,023			c Cuyahoga Falls		968,858
	c Sidney		259,526		c Fairlawn		246,104
	v Anna		0		c Green		223,980
	v Botkins		0		c Hudson		2,240,725
	v Fort Loramie		0		c Macedonia		21,329
	v Jackson Center		5,069		c Munroe Falls		109,470
	v Kettlersville		0		c Norton		96,265
	v Lockington		0		c Stow		357,098
	v Port Jefferson		0		c Tallmadge		184,009
	v Russia		0		c Twinsburg		99,607
	t Clinton		427,807		v Boston Heights		12,694
	t Cynthian		13,839		v Clinton		2,746
	t Dinsmore		44,191		v Lakemore		0
	t Franklin		1,164		v Mogadore		73,252
	t Green		192,203		v New Franklin		177,968
	t Jackson		8,258		v Northfield		13,914
	t Loramie		36,124		v Peninsula		0
	t McLean		0		v Reminderville		2,148
	t Orange		1,197		v Richfield		106,080
	t Perry		26,810		v Silver Lake		172,166
	t Salem		2,446		t Bath		873,437
	t Turtle Creek		3,299		t Boston		10,820
	t Van Buren		87,900		t Copley		554,915
t Washington		6,509		t Coventry		19,506	
Stark	cty Stark County	7,100,425			t Franklin		39
	c Alliance		573,293		t Northfield Center		362
	c Canton		764,318		t Richfield		85,309
	c Louisville		317,808		t Sagamore Hills		188,354
	c Massillon		441,344		t Springfield		102,922
	c North Canton		1,488,187		t Twinsburg		14,276
	v Beach City		0	Trumbull	cty Trumbull County	3,709,223	
	v Brewster		10,275		c Cortland		108,247
	v Canal Fulton		69,969		c Girard		140,058
	v East Canton		16,866		c Hubbard		72,398
	v East Sparta		0		c Niles		478,693
	v Hartville		209,429		c Warren		720,164
	v Hills & Dales		0		v Lordstown		45,299
	v Limaville		0		v McDonald		46,000
	v Magnolia		54,476		v Newton Falls		19,076
	v Meyers Lake		8,587		v Orangeville		0
	v Minerva		193,163		v West Farmington		0
	v Navarre		79,061		v Yankee Lake		0
	v Waynesburg		0		t Bazetta		88,089
	v Wilmot		0		t Bloomfield		0
	t Bethlehem		36,927		t Braceville		16,307
	t Canton		20,196		t Bristol		0
	t Jackson		828,594		t Brookfield		919,083
t Lake		117,959		t Champion		94,126	
t Lawrence		98,944		t Farmington		21,329	
				t Fowler		30,577	

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions			
		Amount Distributed	Amount Received			Amount Distributed	Amount Received		
Trumbull (con't)	t Greene		\$24,789	Union (con't)	t Clairbourne		\$4,776		
	t Gustavus		-293		t Darby			31,182	
	t Hartford		0		t Dover			62,811	
	t Howland		458,636		t Jackson			0	
	t Hubbard		43,709		t Jerome			457,763	
	t Johnston		0		t Leesburg			0	
	t Kinsman		149,043		t Liberty			2,016	
	t Liberty		59,099		t Millcreek			0	
	t Mecca		78,275		t Paris			33,857	
	t Mesopotamia		13,103		t Taylor			0	
	t Newton		29,851		t Union			0	
	t Southington		0		t Washington			2,883	
	t Vernon		182		t York			61,682	
	t Vienna		-44,383						
	t Warren		66,799		Van Wert	cty Van Wert County	\$435,746		
	t Weathersfield		17,039			c Van Wert		297,901	
	Tuscarawas	cty Tuscarawas County	\$838,486				v Convoy		24,316
c Dover			401,380		v Elgin		0		
c New Philadelphia			266,275		v Middle Point		4,188		
c Uhrichsville			12,520		v Ohio City		0		
v Baltic			0		v Scott		0		
v Barnhill			0		v Venedocia		0		
v Bolivar			0		v Willshire		4,846		
v Dennison			0		v Wren		0		
v Gnadenhutten			1,425		t Harrison		0		
v Midvale			0		t Hoaglin		-12,510		
v Mineral City			0		t Jackson		-3,459		
v Newcomerstown			22,211		t Jennings		0		
v Parral			3,845		t Liberty		25,965		
v Port Washington			0		t Pleasant		39,481		
v Roswell			0		t Ridge		2,904		
v Stonecreek			0		t Tully		17,144		
v Strasburg			-441		t Union		17,316		
v Sugarcreek			5,114		t Washington		7,978		
v Tuscarawas			0		t Willshire		1,128		
v Zoar			0		t York		249		
t Auburn			15,326	Vinton	cty Vinton County	184,257			
t Bucks			19		v Hamden			0	
t Clay			2,633		v McArthur			184,150	
t Dover			24,800		v Wilkesville			0	
t Fairfield			976		v Zaleski			0	
t Franklin			25,149		t Brown			0	
t Goshen			18,646		t Clinton			107	
t Jefferson			4,268		t Eagle			0	
t Lawrence			0		t Elk			0	
t Mill			14,140		t Harrison			0	
t Oxford			0		t Jackson			0	
t Perry			26		t Knox			0	
t Rush			2,672		t Madison			0	
t Salem		1,751		t Richland			0		
t Sandy		6,774		t Swan			0		
t Sugarcreek		17,563		t Vinton			0		
t Union		6		t Wilkesville			0		
t Warren		0							
t Warwick		0	Warren	cty Warren County	2,851,160				
t Washington		0		c Franklin			10,070		
t Wayne		0		c Lebanon			466,504		
t York		70		c Mason			703,665		
Union	cty Union County	674,333			c Springboro		99,146		
	c Marysville		44,305		v Butlerville		0		
	v Magnetic Springs		0		v Carlisle		0		
	v Milford Center		985		v Corwin		0		
	v Richwood		0		v Harveysburg		0		
	v Unionville Center		0		v Maineville		1,857		
	t Allen		75		v Morrow		44,275		
					v Pleasant Plain		14,337		

County	Local Government Jurisdiction (a)	2007 Distributions		County	Local Government Jurisdiction (a)	2007 Distributions		
		Amount Distributed	Amount Received			Amount Distributed	Amount Received	
Warren (con't)	v South Lebanon		\$732	Wayne (con't)	t East Union		\$21,126	
	v Waynesville		23,645		t Franklin		37,972	
	t Clearcreek		212,682		t Green		5,832	
	t Deerfield		166,473		t Milton		92,675	
	t Franklin		15,801		t Paint		44,127	
	t Hamilton		115,884		t Plain		0	
	t Harlan		2,283		t Salt Creek		2,370	
	t Massie		14,094		t Sugar Creek		34,709	
	t Salem		142,831		t Wayne		257,537	
	t Turtlecreek		390,193		t Wooster		4,535	
	t Union		0					
	t Washington		15,115		Williams	cty Williams County	\$638,155	
	t Wayne		310,338		c Bryan		248,233	
	Washington	cty Washington County	\$900,000			v Alvordton		0
c Belpre			247,021	v Blakeslee		0		
c Marietta			437,401	v Edgerton		29,503		
v Beverly			1,340	v Edon		0		
v Lowell			0	v Holiday City		0		
v Lower Salem			0	v Montpelier		37,720		
v Macksburg			0	v Pioneer		16,066		
v Matamoras			0	v Stryker		1,146		
t Adams			0	v West Unity		0		
t Aurelius			0	t Brady		0		
t Barlow			14,913	t Bridgewater		103,701		
t Belpre			16,784	t Center		-5		
t Decatur			1,381	t Florence		0		
t Dunham			66,567	t Jefferson		74,275		
t Fairfield			0	t Madison		3,844		
t Fearing			10,874	t Millcreek		4,098		
t Grandview			0	t Northwest		7,850		
t Independence			0	t Pulaski		51,384		
t Lawrence			0	t Saint Joseph		8,223		
t Liberty			0	t Springfield		12,311		
t Ludlow			0	t Superior		18,099		
t Marietta			23,595	Wood	cty Wood County	5,594,273		
t Muskingum			41,396	c Bowling Green		961,163		
t Newport			29,914	c Northwood		167,241		
t Palmer			0	c Perrysburg		532,426		
t Salem			0	c Rossford		82,364		
t Warren			8,814	v Bairdstown		0		
t Waterford		683	v Bloomdale		0			
t Watertown		0	v Bradner		729			
t Wesley		0	v Custar		0			
Wayne	cty Wayne County	2,122,278		v Cygnet		0		
	c Orrville		91,287	v Grand Rapids		26,662		
	c Rittman		83,556	v Haskins		0		
	c Wooster		1,069,458	v Hoytville		0		
	v Apple Creek		3	v Jerry City		0		
	v Burbank		23,582	v Luckey		0		
	v Congress		0	v Millbury		6,158		
	v Creston		0	v Milton Center		0		
	v Dalton		27,243	v North Baltimore		84,893		
	v Doylestown		3,799	v Pemberville		22,117		
	v Fredericksburg		0	v Portage		0		
	v Marshallville		0	v Risingsun		14,965		
	v Mount Eaton		0	v Tontogany		0		
	v Shreve		5,181	v Walbridge		0		
	v Smithville		109,940	v Wayne		0		
	v West Salem		0	v Weston		0		
	t Baughman		749	v West Millgrove		0		
	t Canaan		7,372	t Bloom		1,593		
	t Chester		128,199	t Center		22,656		
	t Chippewa		74,163	t Freedom		42,327		
	t Clinton		0	t Grand Rapids		35,213		
	t Congress		8,709	t Henry		30,466		
				t Jackson		34,001		

<u>County</u>	<u>Local Government Jurisdiction (a)</u>	<u>2007 Distributions</u>		<u>County</u>	<u>Local Government Jurisdiction (a)</u>	<u>2007 Distributions</u>	
		<u>Amount Distributed</u>	<u>Amount Received</u>			<u>Amount Distributed</u>	<u>Amount Received</u>
Wood	t Lake		\$261,786				
(con't)	t Liberty		9,561				
	t Middleton		64,909				
	t Milton		1,751				
	t Montgomery		9,301				
	t Perry		7,060				
	t Perrysburg		2,871,741				
	t Plain		19,105				
	t Portage		42,475				
	t Troy		56,602				
	t Washington		6,962				
	t Webster		127,767				
	t Weston		2,124				
Wyandot	cty Wyandot County	\$321,489					
	c Upper Sandusky		67,162				
	v Carey		37,219				
	v Harpster		-4,970				
	v Kirby		0				
	v Marseilles		0				
	v Nevada		6,457				
	v Sycamore		667				
	v Wharton		0				
	t Antrim		385				
	t Crane		14,112				
	t Crawford		28,445				
	t Eden		52,814				
	t Jackson		481				
	t Marseilles		9,481				
	t Mifflin		33,401				
	t Pitt		626				
	t Richland		1,587				
	t Ridge		0				
	t Salem		0				
	t Sycamore		5,819				
	t Tymochtee		22,886				
Unknown (b)	Unknown		2,648				

(a) Includes county (cty), city (c), village (v) and township (t).

(b) A distribution of \$2,648 was made by Stark County to Hickory Township, Forest County, Pennsylvania.

Source: Reporting from county auditor's Estate Tax Settlements and compiled by the Ohio Department of Taxation.