Property Taxation and School Funding

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PROPERTY TAXATION AND SCHOOL FUNDING

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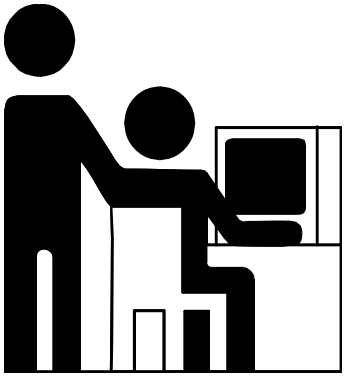

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PROPERTY TAXATION AND SCHOOL FUNDING
2009 Update

Introduction

School funding in Ohio is a shared responsibility between the state and local school systems. Excluding federal dollars, slightly more than half of all funding statewide is locally generated, with virtually all of the local money coming from the property tax. In tax year 2008 local property taxes generated over $8.18 billion for operating expenses of local and joint vocational schools. In Fiscal Year (FY) 2009, the school district income tax, the other source of local tax money, provided about $323 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 House Bill 66, the 2006-2007 state biennial budget, House Bill 119, the 2008-2009 state biennial budget, and House Bill 1, the 2010-2011 state biennial budget. H.B. 1 included many school funding and policy changes; these changes are discussed in relation to property taxation and prior law. There are three parts to this paper, 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.

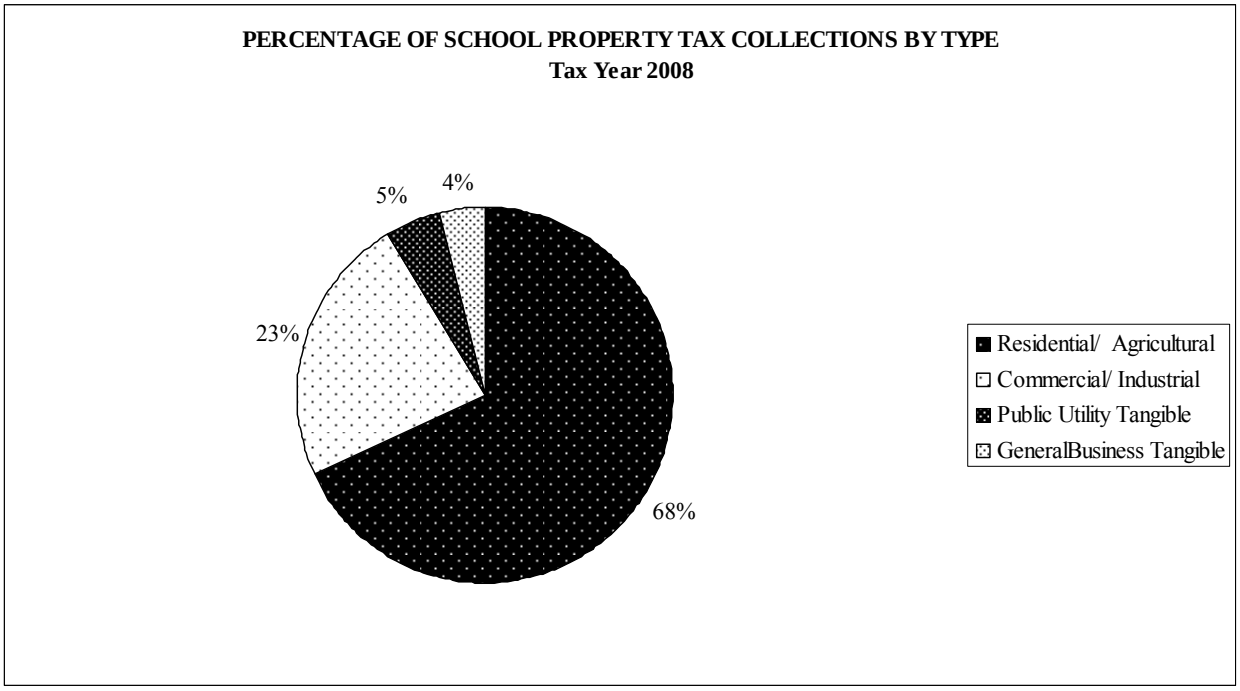
There are six appendices to the paper. Appendix A contains a glossary of terms. Throughout this paper, defined terms appear in bold face print. Appendix B has a detailed discussion of the tangible personal property tax changes enacted in the 2006-2007 biennial budget, House Bill 66, updated for subsequent amendments to the original law. Appendix C explains the impact of property tax incentives on school funding. Appendix D explains school district income taxes and conversion levies which were enacted in H.B. 1. Appendices E and F 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 I)** and **industrial and commercial (Class II)**. The second type of property**, tangible personal property** (machinery, equipment, furniture, fixtures, and inventories), is also broken into two classifications: **public utility tangible** and **general businesses tangible**. The taxation of both forms of tangible personal property have recently undergone major reforms, as will be noted shortly. The pie chart below shows the relative importance of these four distinct classifications of property tax for the 2008 tax year.

FIGURE 1



Taxes on residential and agricultural real property are by far the largest source of property taxes for schools, comprising 68 percent of all property taxes. The two classes of tangible property together account for only 8.7 percent of all taxes charged. This is due to the phase-out of the **general business tangible** property tax included in H.B. 66 (discussed later). Tax year 2008 was the final year any business tangible property was taxable. Beginning in 2009, telephone company property was the only type of general business tangible personal property that remained taxable (2010 is the final year of taxability for that property). H.B. 66 created reimbursement mechanisms to fully hold school districts harmless through FY 2011 for the tangible personal property tax losses created by the phase-out of the tax. Due to changes in H.B. 1, the revenue lost to school districts from the phase-out of all tangible property is fully reimbursed by the state through fiscal year 2013 (rather than through FY 2011).

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

Taxable Value × Property Tax Rate = Property Taxes Levied

In Ohio, many issues 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 unvoted 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 are often 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. Reduction factors do not apply to business tangible or public utility personal property. The tax rate that results after the calculation of reduction factors is the **effective tax rate**.

The final calculated property taxes, after the application of reduction factors, are 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 paid by local taxpayer

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 the property's worth on the market, or **market value**, with one exception: productive agricultural property, as 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. Agricultural 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 **public utilities** and general business make up the remaining sources of local property tax revenues. The base of general business tangible property is now very small. With the exception of telephone companies, this tax was eliminated for general businesses after 2008. The methods of valuation for these two types of property are quite different.

Under prior law, businesses, excluding public utilities, were taxed on their machinery, equipment, furniture and fixtures, and inventories. Generally, the true value of machinery and equipment and furniture and fixtures was determined using depreciated cost. Depreciation reflects lower useful values for tangible property as it gets older. The Department of Taxation had adopted depreciation schedules for purposes of determining value.

Because of changes in House Bill 66, the FY 2006-2007 state budget, the assessment rate on general business tangible personal property[1] is zero in tax year 2009 and thereafter. Before 2006, the assessment rate for all general 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 H.B. 66, local jurisdictions were held harmless by state reimbursement payments

[1] The assessment rate on railroad company tangible personal property is also zero in tax year 2009 and thereafter.

for five full years for the reductions in taxes caused by the differences between the assessment rates contained in H.B. 66 and the assessment rates as they existed under previous law (there was to be a seven-year phase-out after the initial five year period). House Bill 1, the FY 2010-2011 state budget, extends the hold harmless period an additional two years for schools (through FY 2013). **For a more detailed description of the tangible property tax changes, see Appendix B.**

Tangible property of public utilities is valued and assessed differently than that of regular businesses (which fell under the general business tangible tax). Public utilities, for property tax purposes, include electric companies, natural gas companies, and a host of smaller classifications. Prior to 2007, local and inter-exchange 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 general 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 2009 range from 10 percent to 88 percent (see **assessment rates** in Appendix A for a table breaking out the different assessment rates by type of property).

In 2007, taxation of all local and inter-exchange telecommunication companies began phasing-out over five years. In 2007, the assessment rate dropped to 20 percent. In 2009, the assessment rate was 10 percent. The assessment rate will drop another five percentage points in 2010 and will go to zero in 2011. Because of the changes in H.B. 66, taxes on railroad tangible property were phased-out in the same manner as general business property.

Unlike business tangible property, public utility property is not necessarily taxed at its location. Electric company production equipment is apportioned to the taxing district in which the property is located. For all other public utilities, personal property 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 gas transmission company's value is apportioned based on "pipeline 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. This section covers the application of tax rates to 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 to each property tax bill, 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, eliminate tax revenue that would otherwise result from appreciating real property values (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 I) and commercial and industrial (Class II). The logic behind this separation is that residential property has historically appreciated at a faster rate than commercial and industrial property, and so to neutralize the effects of appreciation on outside levies separate reduction factors are calculated for each class of property. Reduction factors are applied to certain tax levies to calculate effective tax rates. Reduction factors decrease the tax rate as taxable values increase and increase the tax rate as taxable values decrease; however the effective rate cannot increase above the initial rate approved by voters.

To illustrate how the reduction factors are applied, one needs to look at the different purposes for which levies can be used and the different ways levies can be adopted. Most levies fall into one of four categories, based on their purposes: current expense, permanent improvement, bond or emergency levies. The first three types of levies (current expense, permanent improvement or bond) may be either unvoted (inside the 10-mill limitation) or voted (outside the 10-mill limitation); emergency levies may only be enacted as outside levies. Exhibit 1 summarizes the different types of levies.

EXHIBIT 1
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)[2]	No	No
Outside Millage (Permanent Improvement)	Yes	No
Outside Millage (Emergency)[2]	No	No

An **emergency levy** is a fixed-sum levy, enacted to generate a specific amount of revenue in each year it is in effect. Fixed-sum levy rates are adjusted annually, up or down, to ensure the specified amount of revenue. Since emergency levies have this built in rate restriction, 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 fixed-sum levies similar to emergency levies, with the tax rate set annually to ensure 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)**.[3] A district may be at the 20-mill floor in one class of property but not in the other.

Table 1 shows examples of reduction factors for two school districts with different inside millage rates. Table 1A shows examples of reduction factors in districts with declining property values.

[2] 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. Conversion levies (authorized by ORC 5705.219 in H.B. 1) are treated in the same manner as emergency levies.
[3] 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.

TABLE 1
EFFECT OF REDUCTION FACTORS ON CURRENT OPERATING TAXES[4]

	District One	District Two
Base Year Taxable Value	$10,000,000	$10,000,000
Inside millage (millage exempt from tax reduction factors)	4	6
Base Year Outside Millage (millage subject to reduction factors)	17	17
Base Year Total Millage (combined inside and out)	21	23
Base Year Taxes/ Outside Millage (outside millage × base year taxable value)	$170,000	$170,000
Base Year Taxes/ Inside Millage (inside millage × base year taxable value)	$40,000	$60,000
Base Year Total Taxes ((inside millage + outside millage) × base year taxable value)	$210,000	$230,000
Appraisal Year (A.Y.) Taxable Value	$11,000,000	$11,000,000
A.Y. Initial Outside Millage[5] ($170,000/ $11,000,000)	15.45	15.45
A.Y. Inside Millage (exempt from reduction factors)	4	6
A.Y. Revised Outside Millage[6]	16	15.45
A.Y. Total Effective Millage (inside millage + revised outside millage)	20	21.45
A.Y. Taxes/ Outside Millage (revised outside millage × A.Y. taxable value)	$176,000	$170,000
A.Y. Taxes/ Inside Millage (inside rate × A.Y. taxable value)	$44,000	$66,000
A.Y. Total Taxes ((inside millage + outside millage) × A.Y. taxable value))	$220,000	$236,000

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 sum of 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 floor. 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 20 mills.[7]

[4] All millages are for current expenses.
[5] Initially, no new taxes may be generated due to reappraisal.
[6] District One's outside millage rate increases 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.
[7] 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. If District One passes a 3-mill levy, the district's effective tax rate will be 23 mills.

TABLE 1A
EFFECT OF REDUCTION FACTORS ON CURRENT OPERATING TAXES WHEN PROPERTY VALUES ARE DECLINING[8]

	District One	District Two
Base Year Taxable Value	$11,000,000	$11,000,000
Inside Millage (millage exempt from tax reduction factors)	4	6
Base Year Outside Millage (millage subject to reduction factors)	17	17
Base Year Total Millage (combined inside and out)	21	23
Base Year Taxes/ Outside Millage (outside millage × base year taxable value)	$187,000	$187,000
Base Year Taxes/ Inside Millage (inside millage × $10,000,000)	$44,000	$66,000
Base Year Total Taxes ((inside millage + outside millage) × base year taxable value)	$231,000	$253,000
Appraisal Year (A.Y.) Taxable Value	$10,000,000	$10,000,000
A.Y. Initial Outside Millage ($187,000 / $10,000,000)	18.7	18.7
A.Y. Inside Millage (exempt from reduction factors)	4	6
A.Y. Total Effective Millage (inside millage + outside millage)	22.7	24.7
A.Y. Taxes/ Outside Millage (outside millage × A.Y. taxable value)	$187,000	$187,000
A.Y. Taxes/ Inside Millage (inside millage × A.Y. taxable value)	$40,000	$60,000
A.Y. Total Taxes ((inside millage + outside millage) × A.Y. taxable value)	$227,000	$247,000

Table 1A demonstrates the impact of reduction factors in a district with declining taxable values. In both districts, the base year taxes collected on 17 outside mills is $187,000. Tax reduction factors will increase the district's outside millage after taxable value drops so the appraisal year taxes on outside millage equal the base year taxes collected, although tax reduction factors cannot cause effective rates to surpass the voted effective rate. Tax revenue from inside millage does decline with values.

Tax reduction factors apply the first year a levy is in place. Millage rates are set based on the prior year's value, as it is the most recent data available. Factors adjust the rate so the levy produces the same revenue as the value used in the estimate. As mentioned, reduction factors cannot cause the effective rate to exceed the voted rate. If this were not the case, a decline in value in the first year of a levy would otherwise lead to a rate that exceeded the voted rate.

Of the 613 school districts statewide, there are 400 districts (about 65 percent) at the 20-mill floor in tax year 2008 in at least one of the two classes of real property[9]. 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 of 20 mills after reappraisals and triennial updates (in other words, once the district gets to the 20-mill floor, the tax reduction factors no longer keep tax revenues from growing as property value increases).

To supplement current expense revenues, districts take advantage of two options under Ohio law that permit districts to generate additional revenue without leaving the 20-mill floor. One such option is emergency levies. Emergency levies are restricted to a specific dollar amount for the course of the levy; the millage is not counted toward the floor. Therefore, districts can

[8] All millages are for current expenses.
[9] For the purpose of this discussion, the floor is defined as having an effective millage rate below 20.1 mills. Recent data show that for 2009, because of valuation decreases, the number of districts on the floor dropped to 338.

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 (see Appendix D for more information on the school district income tax). Revenues from income taxes, which grow with income, do not affect the calculation of the 20-mill floor. About 84 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 400 districts at the floor in 2008, 289 or 72.3 percent had either emergency levies or income taxes; 43 of these 289 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 because of reappraisal or update, as District One does in Table 1, above) gets **no growth** from reappraisal or update on its outside current expense mills. A district at the 20-mill floor gets **full growth** from reappraisal or update on its 20 mills of outside current expense levies.

Net Property Taxes

Net property taxes are calculated by 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 **ten 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. Before 2007, to qualify for the program, the homeowner had to have total income below about $27,000. House Bill 119 removed the income limit. 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 $850.9 million in FY 2009.

II. Property Taxation and the School Funding Formula

House Bill 1, the fiscal year 2010-2011 budget bill, began implementation of Ohio's Evidence-Based Model School Finance System (EBM). In the past, Ohio used a per-pupil based foundation formula to determine the amount of money necessary to provide an adequate education and to allocate state resources so that each school district received sufficient total dollars to provide this adequate level of funding. In addition, a number of supplemental programs added funding to overcome perceived inequities in the base funding structure. The premise of EBM is to define a total **adequacy amount** by first identifying educational services shown through research or demonstration to effectively improve student learning. EBM moves away from per pupil funding to a district-based funding scheme that incorporates funding elements to address inequities between districts in a similar manner to the way those inequities were addressed in the previous funding formula. Exhibit Two lists the many different pieces of the prior law school funding program and estimated expenditures in FY 2009. Exhibit Two A lists the pieces of EBM funding and estimated expenditures for FY 2010. The most significant portion of the previous funding formula in Exhibit Two, Formula Aid, is replaced by an expanded number of categories in EBM as shown in Exhibit Two A.

EXHIBIT 2
ESTIMATED STATE EXPENDITURES FOR SCHOOL DISTRICTS
(FY 09 SIMULATION)[10]

Formula Aid, including add on building blocks	$4,033.4
Recognized Value Adjustment	$108.5
Aid to Districts with High Proportion of Exempt Property Value	$21.4
Charge-off Supplement (Gap Aid)	$101.2
Transitional Aid	$394.4
Career-Technical Education Weights	$51.0
Special Education Weights	$496.5
Gifted Education	$33.4
Excess Cost Supplement	$63.3
Poverty-Based Assistance	$470.1
Training & Experience of Classroom Teachers	$13.5
Transportation Aid	$366.9
Parity Aid	$498.1

[10] Data provided by Ohio Department of Education, Office of School Finance. 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.

EXHIBIT 2A
ESTIMATED STATE EXPENDITURES FOR SCHOOL DISTRICTS
(FY 10 ESTIMATED SIMULATON)[11]

Core Teacher Funding	$2,528.2
Specialist Teacher Funding	$541.2
Lead Teacher Funding	$111.8
Weighted Special Education Teacher Funding	$417.6
Weighted Special Education Aid Funding	$104.4
Limited English Proficiency Teacher Funding	$11.2
Supplemental Teacher Funding	$302.6
Family & Community Liaison Funding	$273.9
Counselor Funding	$0
Summer Remediation Funding	$26.6
School Wellness Coordinator Funding	$0
District Health Professional Funding	$0
Administrators Funding	$54.7
Principal Funding	$147.4
Building Manager Funding	$50.4
Secretary Funding	$72.2
Non-Instructional Aide Funding	$0
Building Operation & Maintenance Funding	$307.2
Total Gifted Funding	$47.3
Enrichment Funding	$20.2
Media Services Funding	$18.0
Technical Equipment Funding	$38.6
Professional Development Funding	$88.4
Instructional Materials Funding	$25.5
Recognized Valuation Adjustment	$20.8
Aid to Districts with High Proportion of Exempt Property Value	$23.8
Transportation Funding	$380.4
Career Tech Funding	$51.0
Transitional Aid Guarantee	$914.7

The Concept & Application of Ohio's Evidence-Based Model

Fiscal years 2010 and 2011 begin the transition period from the previous funding model to EBM as implemented in H.B. 1. During this biennium some portions of EBM will be fully funded, some components will be partially funded, and other portions will be unfunded. The FY 2010 unfunded portions are those showing zero estimated expenditures in Table 2A. Under prior law, a per-pupil funding amount was determined by the Ohio General Assembly. Basic aid to schools under the prior system included the per-pupil amount, supplemental "building blocks," and programs to increase equity between districts (Parity Aid and Poverty-Based Assistance).

[11] Data provided by Ohio Department of Education, Office of School Finance. These numbers cannot be summed to obtain total expenditures because of overlaps among the components.

EBM replaces the per pupil funding amount with a district wide adequacy amount. The concept of "building blocks," Poverty-Based Assistance and Parity Aid, are now incorporated into the adequacy amount through either supplements to core teacher funding or through the **Educational Challenge Factor** (discussed later).

The purpose of EBM is to, among other things, determine an adequacy amount for each district based on the unique needs of students and address disparities across all Ohio school districts. EBM uses research to identify educational components that result in academic success, thereby defining an adequate education. These components vary based on the characteristics of the students and the district. Each school district receives the adequacy amount through a combination of state aid and local resources. EBM shifts the focus away from per pupil amounts to district-based funding. The FY 2010 and FY 2011 state share of the total adequacy amount is determined by subtracting the **charge-off** (discussed later) from the sum of the components of the evidence-based model.

Adequacy Amount – Charge-off = State funding for education

To determine the adequacy amount each district is assigned an Educational Challenge Factor (ECF). The ECF is based on student poverty, community wealth, and the college attainment rate for the district's population. Each district's ECF is applied to several elements in the EBM to adjust for variations in the cost of educating students. The ECF is designed to drive resources to where they are most needed to overcome inherent challenges to educating students that tend to be demographically driven. Districts with greater challenges to overcome (e.g. low wealth, high poverty, low college attainment) receive higher ECF factors. This factor ranges from a low of 0.763 for Upper Arlington CSD to a high of 1.648 for Dawson Bryant LSD. H.B. 1 set ECF for FY 2010 and FY 2011 in law. H.B. 1 also established the School Funding Advisory Council, which is charged with reviewing components of the EBM.

The ECF is based on three variables; only the community wealth variable is discussed at length as it is partially based on property value. The community wealth variable is based upon property valuation per pupil and income per pupil. The formula weighs the adjusted recognized valuation data at two thirds and the three-year-average of total Federal Adjusted Gross Income (FAGI) per pupil in each school district at one third. In FY10 and FY11, the local wealth measure is based on tax year 2007 adjusted recognized valuation and projected 2009 **ADM**.

Local share:

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 the adequacy amount. This local share, commonly referred to as a charge-off, is based on relative property wealth.[12] In fiscal years 2010 and 2011, the charge-off in Ohio is 22 mills (2.2 percent) of taxable property value. The transition to EBM phases down the basic charge-off amount from where it was under the previous funding system. In fiscal year 2009, the charge-off was 23 mills. In fiscal year 2014 and thereafter, the charge-off is scheduled

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

to be reduced to 20 mills. Lower wealth school districts contribute less to the cost of educating their students than high wealth districts. The state pays the difference between the local contribution and the adequacy amount. The resulting ratio of state-to-total funding is often expressed as **the state share percentage.**

To qualify for state aid, each school district must levy at least 20 mills of current expense property taxes. **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 of 20 mills to qualify for state aid is not the same as the 20-mill floor calculation discussed earlier.

Property Values Used in Calculations of State Aid

One adjustment is made to taxable value of property to arrive at the local property value used by the EBM. This modification results in **recognized value**, which spreads the impact of increases in value due to reappraisal or triennial update on the local charge-off over a three-year period (if property values are decreased at reappraisal or triennial update, no such adjustment is necessary). Recognized value reduces the amount of valuation growth the state funding formula assumes in a given year, recognizing that there is not always a corresponding actual local revenue growth associated with the valuation growth. Without recognized value, for districts above the 20-mill floor, the charge-off would use the full impact of valuation growth even though there might be no corresponding local revenue growth. This assumed but unrealized revenue growth is known as "phantom revenue."

Beginning with FY 2010, only districts with a **Class I effective operating tax rate** greater than 20.1 mills receive the recognized value adjustment. The charge-off for districts with less than 20.1 Class I operating mills is calculated based on the district's total taxable value. Districts with less than 20.1 mills are at the 20-mill floor. Recognized value does not apply to districts at the 20-mill floor because these districts receive the revenue growth assumed by the funding model. Districts at the 20-mill floor receive the assumed revenue growth because tax reduction factors, as discussed earlier, no longer restrict revenue growth when valuations increase.

For districts above the 20-mill floor, increases in value from reappraisal or update increase the **tax capacity** of the school district, resulting in larger required local shares of funding (increased charge-off amounts) without a corresponding increase in local revenue. 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. Table 3 shows an example of the calculation of recognized valuation in the first year after reappraisal.

TABLE 3
CALCULATION OF RECOGNIZED VALUATION
Reappraisal Year 2009

	District
(a) 2008 Total Taxable Value of Real Property Subject to Reappraisal in 2009	$70,000,000
(b) 2009 Total Taxable Value of Reappraised Real Property	$79,000,000
(c) Adjustment for 2009 Reappraisal (b – a) × 0.667	$6,000,000
(d) Tax Year 2009 Recognized Valuation (b – c)	$73,000,000

In the example above, the use of the recognized value adjustment causes the school district's taxable value to increase from $70 million to $73 million, rather than increasing to $79 million. Therefore, the district's charge-off amount increases from $1,540,000 to $1,606,000 ($66,000) rather than increasing to $1,738,000 ($198,000).

"Phantom Revenue" and Attempts to Address It

As briefly discussed earlier, the interaction between the property tax system and the school funding formula causes a phenomenon in Ohio school funding commonly referred to as "phantom revenue." The general concept of phantom revenue caused by reappraisal is that the state aid calculations assume local revenue growth that is not realized. For example, when a school district goes through reappraisal, property values generally increase and raise the local share attributable to the charge-off (22 mills); state aid then decreases 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 computed local share increase. Table 4 shows a simple example of this effect.

TABLE 4
PHANTOM REVENUE FROM REAPPRAISAL

	Year Before Reappraisal	Reappraisal Year
(a) Total Taxable Value of Real Property[13]	$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 × b)	$600,000	$720,000
(f) Taxes on Millage Subject to Reduction (a × c)	$2,500,000	$2,500,000
(g) Total Taxes	$3,100,000	$3,220,000
(h) 22-Mill Charge-off Amount (Taxable Value × 22 mills)	$2,200,000	$2,640,000
(i) Phantom Revenue (h-col.2 – h-col.1) – (g-col.2 – g-col.1)	--	$320,000

The school district levies 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

[13] Does not adjust for recognized value in the charge-off.

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 as was raised the year before. The difference between the increase in the charge-off ($440,000) and the increase in property taxes ($120,000) is the estimated phantom revenue ($320,000).

To offset some of the potential impacts of reappraisal on the school funding formula for districts above the 20-mill floor, 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 4 is repeated in Table 5, 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 be recognized in the reappraisal year. This would make total recognized value $106.67 million, reducing the 22-mill charge-off to $2,346,667, an increase of only $146,667 from the previous year, reducing the estimated phantom revenue from $320,000 in the example in Table 4 to $26,667 ($146,667 − $120,000).

TABLE 5
IMPACT OF RECOGNIZED VALUE ON REAPPRAISAL PHANTOM REVENUE

	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 × d)	$600,000	$720,000
(h) Taxes on Millage Subject to Reduction (a × e)	$2,500,000	$2,500,000
(i) Total Taxes	$3,100,000	$3,220,000
(j) 22 Mill Charge-off Amount (Recognized Value × 22 mills)	$2,200,000	$2,346,667
(k) Phantom Revenue (j-col.2 – j-col.1) – (i-col.2 – i-col.1)	--	$26,667

The example above explains the calculation of phantom revenue due to reappraisal, but does not get into the practical impact. It is important to keep in mind that phantom revenue does *not* hinder the district's ability to raise the charge-off amount. Using the figures in Table 5, the $26,667 of phantom revenue was used in the base year to fund local programs above and beyond the adequacy amount. In the reappraisal year, the district uses the phantom revenue to fund the charge-off. In turn, districts may respond by asking voters to pass additional levies to, in part, replace the money used to pay for programs provided over and above the adequacy amount.

As mentioned earlier, a change included in H.B. 1 requires the use of taxable value, as

opposed to recognized value, when calculating the charge-off for districts with less than 20.1 Class I effective mills. The use of taxable value for districts at the Class I floor results in a more accurate charge-off. As mentioned in the discussion of property tax rates, tax reduction factors cannot cause a district's effective current expense millage rate to fall below the 20-mill floor. The 20-mill floor allows the district to collect on inflationary growth realized at reappraisal in proportion with the charge-off. In Table 5A, the effective tax rate in the reappraisal year is not reduced due to the increase in value because of the 20-mill floor; without the floor the district's effective outside millage would be reduced (to 15 mills) and the district would collect $1.8 million on that millage. The $40,000 phantom revenue in Table 5A is the result of the difference between the charge-off millage (22 mills) and the district's effective millage (20). If this district remains at the floor it will experience zero phantom revenue once the charge-off is phased down to 20 mills.

TABLE 5A
IMPACT OF TAXABLE VALUE ON REAPPRAISAL PHANTOM REVENUE

	Year Before Reappraisal	**Reappraisal Year, Current Law**
(a) Taxable Value of Real Property	$100,000,000	$120,000,000
(b) Inside Millage Rate Not Subject to Reduction	2	2
(c) Effective Tax Rate Subject to Reduction	18	18
(d) Total Millage (b + c)	20	20
(e) Taxes on Inside Millage (a × b)	$200,000	$240,000
(f) Taxes on Millage Subject to Reduction (a × c)	$1,800,000	$2,160,000
(g) Total Taxes	$2,000,000	$2,400,000
(h) 22 Mill Charge-off Amount (a × 22 mills)	$2,200,000	$2,640,000
(i) Phantom Revenue (h-col.2 –h-col.1) – (g-col.2 – g-col.1)	-------	$40,000

Transitional Guarantee & Gain Cap

Each school district is guaranteed a certain level of state funding during the transition to the EBM funding. In FY 2010, districts are guaranteed 99 percent of the FY 2009 total state aid (FY 2009 SF-3 Line 21) plus an amount for supplemental transportation. Districts will be eased away from the aggregate funding totals yielded by FY 2009 programs as the transitional aid guarantee amount decreases. In FY 2011, districts are guaranteed 98 percent of FY 2010 total state aid not including supplemental transportation amounts. Additional transition aid will be paid in FY 2011 that incorporates the supplemental transportation amount from FY 2010 (also paid at 98 percent). The transitional aid guarantee will gradually decline as districts are phased into EBM funding.

The EBM also incorporates a funding **gain cap** to limit growth in state aid from the previous year. The gain cap in fiscal years 2010 and 2011 is 0.75 percent per year.

Pupil Transportation: The 2005-2006 and 2007-2008 operating budgets applied an annual increase to the prior year amount to determine current year funding for each school district. Funding is now based on an ODE transportation formula that better aligns funding to actual transportation services. The new formula provides additional funding for transporting students beyond state minimum standards, exceeding efficiency targets, and to address the district's logistical challenges. The new formula provides supplemental transportation funding to low wealth/ low-density districts beyond the transitional aid and gain cap amounts.

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 property taxes (the capacity of the property tax) and
- Tax effort among school districts in 2007, 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 6 shows these data for tax year 2008.

TABLE 6
REVENUE RAISED BY ONE MILL OF PROPERTY TAX PER PUPIL[14]
RANGE OF DISTRIBUTIONS AMONG SCHOOL DISTRICTS
TAX YEAR 2008

	All Property	Residential/ Agricultural	Commercial/ Industrial	*Business Tangible*	*Utility Tangible*
Highest	**$640.06**	**$571.70**	**263.08**	**$51.04**	**$194.79**
2nd Highest	538.09	393.65	245.37	34.25	117.32
3rd Highest	473.05	282.71	211.10	22.28	83.17
4th Highest	460.40	278.16	172.73	19.49	76.30
5th Highest	443.77	273.03	120.81	18.72	64.52
Average	**135.17**	**102.73**	**22.97**	**3.50**	**5.97**
Median	**119.23**	**93.62**	**16.98**	**2.40**	**3.77**
5th Lowest	52.02	40.69	1.34	0.32	0.67
4th Lowest	49.56	39.21	1.32	0.30	0.61
3rd Lowest	47.17	38.91	1.21	0.29	0.58
2nd Lowest	46.77	34.54	1.13	0.27	0.50
Lowest	**45.65**	**29.55**	**0.73**	**0.24**	**0.34**

Per pupil yields range from a high of $640 per mill to a low of $45.65 per mill. This disparity is primarily in the non-residential property sectors, although the non-residential property categories are becoming less important with the elimination of tangible taxes. Three of the five districts with the highest overall per pupil tax yields are also in the top five districts with highest commercial/ industrial per pupil tax yields. Appendix E, beginning on Page E1, shows the per pupil yields for each type of property in each school district.

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

Table 7 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 1998, the gap between the average value per pupil and the median value per pupil was 23 percent. In 2008, the gap between average value per pupil and median had fallen to 21 percent, a reflection of the impact of both public utility property tax reform in the early 2000s and the phase-out of tangible property taxes later in the decade.

An interesting subtext to Table 7 is the impact of the H.B. 66 tax reforms on the rankings. The district that was at the top of the list in 1998, Cuyahoga Heights, has been a high tangible personal property district. That district is still in the top five in 2008, with its mill per pupil yield dropping from $638.38 to $443.77 (by the end of tax reform, its mill per pupil yield will be near $400). The district on the top of the list in 2008, Indian Hill, was not even in the top five in 1998. In 2008, 89 percent of the value in Indian Hill was residential/agricultural.

TABLE 7
TOTAL TAX YIELD PER MILL PER PUPIL, 1983, 1991, 1998, 2008[15]

	1983	1991	1998	2008
Highest	**$490.96**	**$582.20**	**$638.38**	**$640.06**
2nd Highest	238.94	459.76	430.77	538.09
3rd Highest	194.39	403.64	413.69	473.05
4th Highest	188.17	358.22	406.10	460.40
5th Highest	170.27	293.66	350.24	443.77
Average	**51.92**	**75.31**	**99.78**	**143.80**
Median	**43.87**	**57.17**	**81.17**	**119.23**
5th Lowest	14.86	20.41	28.58	52.02
4th Lowest	14.57	20.27	26.78	49.56
3rd Lowest	14.36	18.18	24.84	47.17
2nd Lowest	13.91	17.98	23.96	46.77
Lowest	**12.86**	**16.17**	**22.66**	**45.65**

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

[15] Figures exclude the four Lake Erie island school districts and Danbury Local.

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 8 shows the five highest and lowest districts in terms of effort, excluding the Lake Erie island districts and several other districts with extensive resort property. Effort ranges from a high of 3.11 percent of income to a low of 0.89 percent of income. The statewide average is 1.98 percent and the median is 1.87 percent.

One interesting point on Table 8 concerns the millage rates. The fourth highest district has an effective millage rate of 28.1 and the third lowest has a rate of 27.99. From a more traditional measure of effort, which might simply compare tax rates, the 27.99 mill district would be viewed as having nearly the same effort of the 28.1 mill district. However, the revenue generated by the 28.1 mill district represents a much greater percentage of income than the revenue generated in the 27.99 mill district.

TABLE 8
2007 LOCAL SCHOOL PROPERTY TAX EFFORT[16]

	Taxes as a % of Income	Effective Millage Rate[17]
Highest	3.11%	29.91
2nd Highest	3.09%	46.37
3rd Highest	3.07%	50.14
4th Highest	2.99%	28.10
5th Highest	2.94%	60.30
Average	**1.98%**	**32.00**
Median	**1.87%**	**30.91**
5th Lowest	1.05%	23.25
4th Lowest	1.04%	22.95
3rd Lowest	1.03%	27.99
2nd Lowest	1.02%	27.66
Lowest	**0.89%**	**21.46**

Table 8 shows property tax effort in school districts. However, this may not be a complete look at effort. In addition to property taxes, school districts may levy income taxes. As of 2008, 172 districts exercised this option. Table 9 shows effort including collections from school income taxes. Appendix F, beginning on Page F1, shows the effort analysis for all school districts both with and without inclusion of the income tax.

[16] Excludes the four Lake Erie island districts, Danbury Local, Port Clinton, and Indian Lake.
[17] Class I rates for all levies (including JVS).

TABLE 9
2007 LOCAL SCHOOL TAX EFFORT[18]

	Taxes as a % of Income	Effective Millage Rate[19]
Highest	4.10%	37.13
2nd Highest	4.00%	42.92
3rd Highest	3.90%	54.43
4th Highest	3.86%	49.12
5th Highest	3.85%	48.23
Average	**2.43%**	**35.50**
Median	**2.11%**	**34.80**
5th Lowest	1.05%	23.25
4th Lowest	1.04%	22.95
3rd Lowest	1.03%	27.99
2nd Lowest	1.02%	27.66
Lowest	**0.89%**	**24.46**

[18] Excludes the four Lake Erie island districts, Danbury Local, Port Clinton Local, and Indian Lake.
[19] Class I 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's evidence-based model (EBM). 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 personal property values have been at the top of the list of valuation per pupil. As taxes on tangible personal property have been reduced and eliminated, these districts have become less wealthy relative to other districts. The districts now topping the list have concentrations of high real property values. Therefore, while the phase-out of the tax on business tangible personal property is narrowing the gap between the highest and lowest valued districts, the gap between the highest and lowest wealth districts is less likely to narrow any further following the phase-out of the tax on tangible personal property.

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 complexity with which the property tax system and the funding model fit together. The evidence-based model, once fully implemented, is intended to reduce such complexity and conflict between property taxes and school funding. Fiscal years 2010 and 2011 are just the beginning of evidence-based funding; it is safe to assume the School Funding Advisory Council will be making many recommendations for adjustments.

One hopes this document has explained the current system of school funding thoroughly enough to help policymakers understand the role of property taxes as education reform progresses.

APPENDIX A

GLOSSARY OF TERMS

APPENDIX A
GLOSSARY OF TERMS

Adequacy Amount: The total Ohio Evidence-Based Model calculation pursuant to section 3306.03 of the Revised Code; compromised of a comprehensive set of service elements categorized into the following areas: instructional services, additional support services, administrative services, operations and maintenance support, gifted pupil services, enrichment support and technology resources

Assessed Value: The taxable value of land and improvements (i.e. buildings) for real property tax. The assessed value of real property is set by state law in Ohio at 35 percent of true market value, with some exceptions, including certain lands used for agriculture or foresting.

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 public utility tangible property, the rates range from 24 percent to 88 percent as shown in the table below (for changes to telecommunications property and railroads, see Appendix B). For all general business tangible property (including railroad) it is zero in 2009 and thereafter (see Appendix B). In 2010 the assessment rate on telecommunications property is 5 percent, the assessment rate is zero in 2011 and thereafter.

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

Average Daily Membership (ADM): Count of all students who reside in the school district; funding calculations are based on the prior fiscal year count unless the current year October count has increased by two percent or more, in which case the current year October count is used.

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: The amount constituting a school district's local share of the Adequacy Amount. It is calculated by multiplying the specified millage rate (22 mills in FY10-11) by either: 1) the sum of assessed value and property exemption value for those school districts that have less than 20.1 Class I operating effective mills as of July 1st of the current fiscal year or by 2) the sum of recognized and property exemption value for those districts that have more than 20.1 Class I effective operating mills as of that date.

Class I Effective Operating Tax Rate: For a school district, it is the quotient obtained by dividing the school district's Class I taxes charged and payable for current expenses, minus the amount of taxes

generated from emergency levies, by the district's Class I taxable value.

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

Class II 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.

Education Challenge Factor: The Educational Challenge Factor (ECF) accounts for student and community socioeconomic factors affecting teacher recruitment and retention, professional development, and other factors related to quality instruction. This factor, set in law for FY2010 and FY2011, is applied to several of the service elements in the evidence-based model to adjust for variations in the cost of education students. It combines three measures: 1) the college attainment rate of the district's population, 2)the district's wealth per pupil based on property wealth and federal adjusted gross income of residents, and 3) the district's concentration of poverty, based on its targeted poverty indicator. This factor ranges from a low of 0.763 for Upper Arlington City Schools to a high of 1.648 for Dawson Bryant Local 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 year it is in effect. These levies are not subject to reduction factors and do not figure into the calculation of the 20-mill floor.

Fixed Rate Levy: A voted levy by which voters approve a specified numbers of mills to be charged against taxable property value.

Fixed-Sum Levy: A voted levy by which voters approve an amount of revenue to be raised each year independent of property value.

Gain Cap: Limit on growth in total state funding year over year, 0.75% in FY 2010 and FY 2011.

General Business Tangible Property: Machinery, equipment, furniture, fixtures, and inventory. The tax on tangible personal property is no longer in effect, except on telecommunications companies. 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).

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 schools and 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.

Local Wealth: A variable in the Educational Challenge Factor based on adjusted recognized value, Federal Adjusted Gross Income, and Total ADM.

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

Mill: One-tenth of one percent (0.001).

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.

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, and waterworks.

Qualifying Millage: The property tax rate that must be levied for a school district to qualify to receive state 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 amount is calculated pursuant to division (R) of 3306.18 of the Revised Code.

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, also referred to as H.B. 920 factors.

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 <u>taxable</u> value before calculating their tax liability. Historically, the cost of this exemption has been reimbursed to local governments by the state; this exemption was phased out along with the tax on tangible personal property and the last reimbursement occurred in 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 2008, there were 400 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 H.B. 66, UPDATED

APPENDIX B

Tangible Personal Property Tax Changes in H.B. 66

Am. Sub. House Bill 66 (126th General Assembly) 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) is eliminated in 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. 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 seven years for schools and the first five years for local governments, jurisdictions are reimbursed fully for lost revenue; the reimbursements then phase out with the final payment made in October, 2018.

This document gives an overview of the reimbursement provisions contained in the bill that H.B. 66, the 2006-2007 biennium budget, and subsequent updates in the 2010-2011 budget bill, Am. Sub. House Bill 1 (128th General Assembly).

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 was phased 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 apply to these taxpayers – schools and local governments will only be 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 will be 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 direct payment of state reimbursement and increases in state education aid, as reflected in the state education aid offset). The reimbursement portion will be 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. H.B. 1 extended the 'hold harmless' period for schools and local governments. School districts are reimbursed fully for lost revenue from 2006 through May, 2012; reimbursements then phase out in the following six years. Local governments are fully reimbursed through May, 2011; local government reimbursements then phase out with the

final payment made in October, 2017 (2018 for telephone property only). Even though HB 1 extended the hold harmless, it did not change the provision that a qualifying levy must continue be in place after 2010 to continue to receive reimbursement.

All *qualifying* **fixed-sum levies for debt purposes** will be 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** will be 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 and replacements 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 **Tables 3A** and **3B** below.

H.B. No. 1, extends full reimbursement for school district fixed rate levy losses through fiscal year 2013. The reimbursement phase out for these levies will now begin in August 2013 instead of August 2011.

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, 70 percent of commercial activity tax (CAT) revenue is earmarked for education purposes in perpetuity. 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 will be 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 will be 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 will be phased out over four years beginning in 2006, but telephone company property will be 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). In 2018, fixed rate levy reimbursements are based only on telephone property levy losses.

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 currently being phased out (without reimbursement) under prior law, HB 66 provides reimbursement only for that portion of the lost revenue that is over and above the amount that would be lost according to prior law. Third: telephone company tangible property does 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) is reduced by one-fourth (from 25% to 18.75%). The state reimbursement payment of 25% of the base year amount holds schools and local governments harmless, so that they receive 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 is 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%) is 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	63.4	47.8
Manufacturing M & E	100.0	100.0	100.0	100.0	100.0	84.9	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	84.9	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*	FY 13*
Inventory Reimbursement	106.5	104.9	96.1	85.0	73.9	73.9	73.9	73.9
Manufacturing M & E	100.0	100.0	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	101.9	101.9
All Other Property	100.0	100.0	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 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 3A: Ratio of Base Year Amount of Revenue Paid to Local Governments the Phase-out Period								
	TY 11	TY 12	TY 13	TY 14	TY 15	TY 16	TY 17	TY 18
Business Tangible Property	84.85%	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

Table 3B: Ratio of Base Year Amount of Revenue Paid to Schools During the Phase-out Period*								
	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Business Tangible Property	100%	100%	100%	9/17 ths	7/17 ths	5/17 ths	3/17 ths	1/17 th
Telephone Company Property	60%	80%	100%	9/17 ths	7/17 ths	5/17 ths	3/17 ths	1/17 th

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

APPENDIX C

THE IMPACT OF TAX INCREMENT FINANCING REFORM ON SCHOOL DISTRICT FUNDING

The Impact of Tax Increment Financing Reform on School District Funding

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The analysis and interpertations contained in this document are those of the author. They do not represent the official views of the Ohio Department of Taxation.

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The Impact of Tax Increment Financing Reform on School District Funding

This paper is intended to help school district treasurers and taxpayers when debating the merits of TIF incentive districts and other economic development agreements. First, this paper attempts to help identify agreements impacted by recent reforms. Secondly, reporting requirements are described in relation to education funding. In conclusion, examples of the impact of TIF incentive districts and other compensation agreements on formula aid are provided. Examples are provided for a typical formula district with a PILOT, a formula district where the PILOT attempts to make-up for lost revenue, and a guarantee district.

Introduction

Tax increment financing (TIF) districts are economic incentive tools for local governments which allow revenue generated from future increases in value due to reappraisals and new development to fund related infrastructure and public improvements. A TIF agreement grants a property tax exemption to incremental increases in the valuation of designated parcels. Value and tax liability increase as property is improved; the difference between property values before and after improvement is the exempt increment.

Owners of exempt property generally provide service payments equal to taxes which otherwise would have been due on the exempted improvements. Service payments fund infrastructure and public improvements. As a result, TIF districts create a flow of revenue to the local government that granted the tax exemption. The local government then applies the service payment to the agreed upon improvements.

Property tax exemptions reduce school district tax revenue and impact state education aid. School district approval is required for the creation of some TIF districts and school districts are typically compensated to offset reduced tax revenues. Such compensation, prior to enactment of the 2006-07 biennium budget and subsequent budget corrections bill, House Bills 66 and 530 of the 126th General Assembly, was not considered local revenue when calculating state education aid (more precisely, the values underlying such compensation were not counted as part of the district's local revenue-raising capacity). HB 66 and HB 530, altered the school funding base-cost formula to partially account for compensation payments to school districts. The adjusted computation for the local contribution to school funding, the local charge-off, is now a more accurate reflection of school district local revenue-raising capacity.

Project TIFs

The most common type of TIF in Ohio is a project, or parcel, TIF. TIF agreements are declarations that private improvements to real property are for a public purpose and related increases in value are tax exempt. For project TIFs, there is a further restriction, namely that the public infrastructure improvements must directly benefit the exempted parcels. Municipalities meeting certain economic criteria may also exempt increases in residential value in a project TIF. Project TIF agreements fund infrastructure improvements which directly benefit the exempted improvement. Infrastructure improvements include public roads and highways, water and sewer lines, environmental remediation, and demolition. Land acquisition in aid of industry, commerce, distribution, or research also qualifies as infrastructure improvement. Project TIFs are created by municipalities, townships, and counties as authorized by Ohio Revised Code sections 5709.40(B),

5709.73(B), and 5709.78(A). Polaris Fashion Place in Columbus is an example of a project TIF where service payments were utilized to improve highway interchanges, road extensions, and public utility improvements. Any TIF exemption created **before December 14, 2001** is a project TIF. Compensation resulting from project TIFs will **not** be included in school funding calculations.

TIF Incentive Districts

TIF incentive districts are 'area-wide' agreements which exempt increases in all classes of property. TIF incentive districts are authorized by counties, municipalities, and townships under Ohio Revised Code Sections 5709.40 (C), 5709.73 (C), or 5709.78 (B). Areas less than three hundred acres and enclosed by continuous boundary which demonstrate at least one criteria of economic distress are eligible to become TIF incentive districts. Improvements funded via incentive districts directly or indirectly benefit the exempted property. Like project TIFs, incentive district TIFs may fund infrastructure improvements. TIF incentive districts have been available to local governments since **December 13, 2001**; therefore, any TIF created prior to this date is not an incentive district TIF and is not addressed in recent reforms.

Service Payments

The aim of recent TIF reforms is to capture the value of service payments to school districts when calculating state education aid. Service payments may be value-based payments known as payments-in-lieu of taxes (PILOTs) or "other compensation," as explained below. Service payments are value-based PILOTs if the payment is calculated and charged in the same manner as a tax. A PILOT is generally made by a taxpayer in an amount equal to the tax which would have been due if the property were taxable. All payments for qualifying compensation agreements, whether paid through local governments or directly to school districts, must be identified and reported to the Department of Development.

In addition to PILOT agreements, property owners may provide the school district with "other compensation." Any non-value based compensation including cash, loans, services, property, or gifts is considered other compensation. "Other compensation" will be converted to value by dividing the dollar value of other compensation payments by the previous year's Class II effective tax rate. The resulting value will then be added to a district's recognized value.

For example, the city of Loveland provides Loveland CSD with "other compensation." The city supplies the school district with seventy-five percent of the actual cost of a school resource officer and waives all building and zoning fees applicable to the school district. Under current law, the Loveland CSD treasurer will report the subsidized portion of the cost of the resource officer and any foregone fees associated with permits or zoning applications to the Department of Development. The Department of Development will report compensation to the Department of Taxation. The Department of Taxation will then divide the reported amount by the previous year's Class II effective tax rate to convert service payments to an equivalent value.

TIF Reform

TIF incentive districts and other compensation agreements were the focus of recent reform by the General Assembly in the 2006-2007 biennium budget. The Tax Commissioner is now required to include the value underlying service payments generated

by qualifying exemptions when certifying property values for use in calculating state education aid. The value of qualified compensation payments is known as the charge-off addback and will be added to taxable value when calculating state education aid. Education aid is calculated on a fiscal year basis based on taxable property value in the second preceding tax year. Service payments received in 2009 will be reported in early 2010 and impact state funding in fiscal year 2011.

In calendar year 2006, only compensation payments received in relation to TIF incentive districts were included in charge-off calculations. In calendar year 2007 and beyond, compensation due to other incentive exemptions authorized after January 1, 2006 will be reported to the Department of Development. In addition to TIF incentive districts, Ohio Revised Code section 3317.021 requires treasurers report compensation from Urban Renewal Areas, Community Urban Redevelopment Corporations, Enterprise Zones, Brownfield Sites, and railroad property exemptions. Significant changes to pre-2006 agreements may require compensation be reported.

Please refer to exhibit one for assistance identifying qualifying compensation agreements. As mentioned, payments due to project TIFs will not be included in the charge-off addback. Proper identification of compensation agreements is important to ensure that only qualifying compensation is included.

Data Collection & Calculations

The Departments of Development, Taxation, and Education will participate in the data collection process to certify the proper qualified compensated values. School district treasurers will report all compensation received in the previous tax year for qualifying agreements to the Department of Development by March 1st of each year. Data on traditional PILOTs and 'other compensation' will be collected. It is important that school district treasurers clearly identify all compensation payments to ensure that compensation for project TIFs and other excepted agreements are not included in the charge-off addback.

Certain TIF incentive district compensation will be exempted from the charge-off addback. The most significant addback exception is for agreements created prior to January 1, 2006 where the granting authority entered into contracts before January 1, 2006. It is anticipated that this exception will cover the majority of agreements that existed when HB 66 was enacted. It is in the best interest of the school district to provide the requested information about the source of any compensation payments. Appendix A contains a full list of criteria for grandfathered exemptions and lesser used exceptions.

County auditors will submit the DTE-15 T form to the Department of Taxation by May 1st of each year. The DTE-15 T requires auditors to report the value of exempted property. County auditors will report all incentive districts with exempt value for the tax year. Furthermore, auditors will identify any TIF incentive districts meeting the previously discussed exceptions.

The Department of Development will communicate all compensation reported by school districts to the Department of Taxation. The Department of Taxation will match data on the DTE-15 T with reported compensation. The Department of Taxation will add indicators to help ensure PILOTs are not double counted and that compensation due to excepted incentive districts is not included in the charge-off addback.

Exhibit One
Identifying Compensation Agreements

Type of Agreement	Granting Authority	Ohio Revised Code Authorization	Authorization of Compensation Agreement Date	Description
Project or Parcel TIF	Municipality	5709.40 (B)	Includes all TIFs approved prior to December 14, 2001 and Project TIFs approved thereafter.	Local government has declared private improvements to one or more parcels to serve a public purpose and service payments fund public infrastructure needs.
	Township	5709.73 (B)		
	County	5709.78 (A)		
Urban Renewal	Municipality	Chapter 725	After 1/1/06	Improvements aimed at the elimination or prevention of slums or blight.
Community Redevelopment Corporations	Municipality	Chapter 1728	After 1/1/06	Community urban redevelopment corporation undertakes a project in a major disaster area or to improve economic welfare.
Community Reinvestment Areas	Municipality	3735.65 to .70	After 1/1/06	Local real property tax incentives for residents and businesses for residential, commercial, and/ or industrial projects involving remodeling or new construction.
Enterprise Zone	Municipality	5709.62	After 1/1/06	Real & personal property tax incentives for businesses to locate or expand in Ohio. Businesses agree to retain or create jobs; occupy a facility in an Enterprise Zone; and invest in new real or personal property.
	County	5709.63	After 1/1/06	
	Municipality	5709.632	After 1/1/06	
Railroad Property	County, Municipality, or Township	5709.84	After 1/1/06	Exempt property is used in qualified railroad operations.
Brownfield Site	Municipality	5709.88	After 1/1/06	Brownfields are abandoned or under-used industrial or commercial property where development is complicated by hazardous substances.
Incentive or 'Area-Wide'	Municipality	5709.40 (c)	After 12/13/01	Area less than 300 acres exhibiting economic distress and service payments fund public infrastructure anywhere in the district.
	Township	5709.73 (c)	After 12/13/01	
	County	5709.78 (B)	After 12/13/01	

Exhibit Two
Summary of Reporting and Calculation Requirements

The Ohio Department of Development requests school treasurers report compensation due to the following:

- Incentive district tax increment financing agreements, all agreements
- Brownfield site agreements effective after January 1, 2006
- Community reinvestment areas effective after January 1, 2006
- Community redevelopment corporations effective after January 1, 2006
- Ohio Enterprise Zones effective after January 1, 2006
- Railroad property exemptions effective after January 1, 2006
- Urban renewal areas effective after January 1, 2006

Compensation due to the following *will be included** in the charge-off addback for state education aid calculations:

- Incentive district tax increment financing agreements for which meaningful planning began after January 1, 2006
- Brownfield site agreements effective after January 1, 2006
- Community reinvestment areas effective after January 1, 2006
- Community redevelopment corporations effective after January 1, 2006
- Ohio Enterprise Zones effective after January 1, 2006
- Railroad property exemptions effective after January 1, 2006
- Urban renewal areas effective after January 1, 2006

**Appendix A lists the less often applicable exception criteria found in Ohio Revised Code 3317.021. (A)(6)(c) to (i).*

Impact of TIF Reform on Formula Aid

Education in Ohio is funded through a combination of local effort and state aid which is distributed through the Ohio School Foundation Program. Below is a simplified formula used to calculate local funding, known as the charge-off:

*Recognized Value * 23 Mills = Local Charge off*

The state share of base level funding, formula aid is the difference between the total base level of funding and the local charge-off. As shown in Table One, the charge-off addback for qualifying tax exemptions is added to recognized value. The charge-off addback leads to a reduction in the state share of base level funding. The calculation of the charge-off addback is as follows:

Value Based Compensation + Other Compensation Value – Excepted Compensation = Qualified Compensated Value

Table One
Simplified Example of State Formula Aid with Qualified Exempt Value

(a) Total Base Level Funding (base amount * number of pupils)	$5,403,000
(b) Recognized Property Value	$50,000,000
(c) Qualified Compensated Value	$25,000,000
(d) Local Charge-Off ((b+c)* 23 mills)	$1,725,000
(e) State Share of Base Level Funding (Formula Aid) (a-d)	$3,678,000

Guarantee Districts

Many Ohio school districts are guarantee districts and do not receive the formula aid as calculated in Table One. Under current law, guarantee districts receive transitional aid if their total SF-3 aid (including gap aid) for a given year is less than in the previous year. Through transitional aid, guarantee districts receive the same amount of state funding as in the previous year regardless of changes in the local charge-off due to compensation agreements.

Examples

The following examples illustrate the impact of TIF incentive district compensation payments on both formula and guarantee districts. Example one demonstrates the impact of a PILOT on a typical formula district. Example two is a formula district where the PILOT payment was structured to make-up the difference between increased state aid (under prior law) and decreased tax revenue. Example three is a guarantee district. Note that while these examples are shown for TIF incentive district payments, they would work in exactly the same fashion for compensation payments under other qualifying tax exemption programs, such as enterprise zone exemptions or community reinvestment area (CRA) exemptions. Please refer to the appropriate worksheet in Appendix B to calculate the estimated impact of qualifying compensation on your district.

Example 1 – Estimating the Impact of a Compensation Agreement on Formula District State Education Aid		
A.	TIF exempted true market value	$142.86 million
B.	TIF exempted assessed value = 35% * A	$50.00 million
C.	School district Class II operating millage rate (assume exempted property is Class II)	30
D.	Foregone school district property taxes = -B * C * 0.001	($1.50 million)
E.	Charge-off millage	23
F.	PILOTs and other compensation paid to school district	$1.00 million
G.	Ratio of compensation to total tax loss = -F / D	67%
H.	Compensated portion of exempted value (charge-off addback) = G * B	$33.33 million
I.	Charge-off millage	23
J.	Impact of charge-off addback on school district aid (assuming that the district is not a guarantee district) = -H * I * 0.001	($0.77 million)

Municipality A created a TIF incentive district encompassing class II improvements with a true market value $142.86 million; the exempted assessed value of the property is $50 million. School District A is a formula district with thirty mills of operating millage, resulting in $1.5 million in annual foregone property taxes due to the incentive district. Twenty-three mills of the district's 30 mills is charge-off millage. In exchange for a 100 percent property tax exemption, property owners in the incentive district provide the school district with a one million dollar compensation payment.

Under current law, compensation is converted to value and added to taxable value. The district is compensated for 67 percent of the total tax loss, (obtained by dividing the compensation by foregone school district property taxes). Of the exempted value, $33.3 million is the compensated portion (67% of the exempted TIF value). The compensated portion of the exempt value is added to District A's taxable value in charge-off calculations.

The charge-off addback results in a formula aid reduction of $0.77 million, the product of charge-off millage and $33.3 million (the qualified compensated value). The estimated impact on the district is $-1.27 (foregone revenue plus compensation). This is a reduction when compared to the district's situation under prior law with no addback.

Example 2- Estimating the Impact of a "Make-Up the Difference" Payment on Formula District State Education Aid		
A.	TIF exempted true market value	$142.86 million
B.	TIF exempted assessed value = 35% * A	$50.00 million
C.	School district Class II operating millage rate (assume exempted property is Class II)	30
D.	Foregone school district property taxes = -B * C * 0.001	($1.50 million)
E.	Charge-off millage	23
F.	PILOTs or other compensation paid to school district = D - F	$0.35
G.	Ratio of compensation to total tax loss = -F / D	0.23
H.	Compensated portion of exempted value =G * B	$11.67 million
I.	Charge-off millage	23
J.	Impact of charge-off addback on school district aid (assuming that the district is not a guarantee district) = -I * H * 0.001	($0.27 million)

In Example Two, the service payment is equal to the foregone tax revenue on millage above the 23 mill charge-off. Example Two assumes in the past all property was taxable and became tax exempt at a later date. Under prior law, if District A experienced a $1.5 million reduction in tax revenue the district would receive an increase in formula aid equal to the product of exempted property value ($50,000,000) and the 23 mill charge-off, $1.15 million. The net impact of a TIF incentive district on School District A would be the difference between foregone tax revenue and increased formula aid, $350,000. Under prior law, the property owner could thus hold the school district harmless with a compensation payment of $350,000.

Current law requires the charge-off addback be included in formula aid calculations. The ratio of compensation to total tax loss is 23 percent. The charge-off addback is 23 percent of the $50 million exempt value, or $11.7 million.

The impact of the charge-off addback is a $268,333 reduction in formula aid, the product of the charge-off millage and the $11.7 million charge-off addback. The local share will increase proportionally to provide base level funding.

Example 3 - Estimating the Impact of a Compensation Agreement on Guarantee District State Education Aid		
A.	Exempted TIF true market value	$14.29 million
B.	Exempted assessed value = 35% * A	$5.00 million
C.	School district Class II operating millage rate (assume exempted property is Class II)	30
D.	Foregone school district property taxes = -B * C * 0.001	($0.15 million)
E.	PILOTS (and other compensation) paid to school district	$0.10
F.	Net school district impact of TIF exemption if no addition to charge-off value = D + E	($0.05)
G.	Ratio of compensation to total tax loss = -E / D	0.67
H.	Compensated portion of exempted value (Charge-off addback) = G * B	$3.33
I.	Portion of school district foregone property taxes replaced by PILOTs (and other compensation) = I / -D	67%

Transitional Aid Calculations

J.	Prior Year Total State Foundation Aid	**$10.45 million**	
	Current Year Transitional Aid Calculations:	**Pre-HB 66, No Charge-off Addback**	**Under Current Law with Charge-off Addback**
K.	Total base level of funding (SF-3 Line 5A)	$7.56 million	$7.56 million
L.	Taxable Property Value	$154.5 million	$154.5 million
M.	Charge-off addback = H	Not Applicable	$3.33 million
N.	Charge-off Millage	23	23
O.	Local Charge-off = (L + M) * N *0.001	$3.55 million	$3.63 million
P.	Charge-off supplement = K - O	$4.01 million	$3.63 million
Q.	Total state basic aid (SF-3 Line 13)	$5.93 million	$5.93 million
R.	Reappraisal guarantee (SF-3 Line 18)	$0.67 million	$0.67 million
S.	Foundation Aid = P + Q + R	$10.04 million	$9.66 million
T.	Transitional Aid = J - S	$0.41 million	$0.79 million
U.	Total State Foundation Aid =T + S	**$10.45 million**	**$10.45 million**

Example Three is simplified demonstration of the charge-off addback impact on a guarantee district. Under current law, guarantee districts receive an amount equal to or greater than the previous year's total state foundation aid (including gap aid) through state transition aid. School District B is a guarantee district with $50 million in exempted value due to an incentive district TIF and 30 mills of operating millage. As with Example One, District B receives a one million dollar service payment and no tax revenue from the incentive district. It is assumed that the TIF exemption does not take District B off the guarantee. The compensated portion, the charge-off addback, of exempted TIF value is $33.3 million (67 percent of exempted TIF value).

Because District B is a guarantee district, there is no change in total state foundation aid due to the charge-off addback. The district's charge-off supplement (gap aid) and therefore foundation aid will decrease due to the charge-off addback. Transitional aid is then provided to make up the difference between the prior year's total state foundation aid

and the current year's foundation aid. Assuming the district remains on the guarantee, the impact of the incentive district compensation is a shifting between funding sources.

Conclusion

This paper provides a general explanation of the impact of recent reforms to TIF incentive districts and certain other economic development tax exemptions, along with some hypothetical examples of how the charge-off addback will work. The descriptions of the new charge-off additions and their impact on state aid are intended to assist school district treasurers when reporting to the Ohio Department of Development. It is expected that reporting compensation to the Department of Development will become easier for school district treasurers after the initial identification of compensation agreements related to the specified property tax exemption programs. The examples provided aim to clearly illustrate the impact of compensation agreements on state formula aid in differing circumstances.

Appendix A

School district compensation value attributable to an incentive district exemption is not included in the charge-off addback if the incentive district meets one of the following criteria:

a. The incentive district was created by legislation adopted prior to January 1, 2006 and the granting authority entered into a contract or agreement to develop a project before January 1, 2006. It is anticipated that this exception will include the majority of incentive districts.

b. The incentive district was created by a municipality using the procedures in RC 5709.40(D) (1). This is a "non-school" TIF in which the ordinance declaring improvements to be for a public purpose, or creating an incentive district, requires full school district compensation be provided and the authorizing municipality does not need to notify the school district. This option is most commonly used in central Ohio.

c. The incentive district was created by legislation adopted prior to January 1, 2006 and service payments have been pledged to finance mixed-use riverfront development in a county with population exceeding 600,000 according to the most recent decennial census. Applies only to Cuyahoga, Franklin, or Hamilton counties according to the 2000 Census.

d. The incentive district was created by legislation adopted prior to January 1, 2006 and service payments have been pledged to finance a transportation capacity project approved by TRAC under RC Chapter 5512.

e. Prior to January 1, 2006 service payments were pledged toward the required local share match necessary to receive federal funding for designated transportation improvements.

f. The 'economic benefit' exclusion applies if filed for prior to January 1, 2006. The only qualifying TIFs under this provision were nine incentive districts created by the City of Cincinnati in December 2005.

g. The 'financial impairment exclusion' applies to qualified districts filing before April 1, 2006. Only Liberty Township in Butler County applied under this provision, for seven incentive districts.

*** Please note that incentive districts meeting the above criteria are to be reported by school district treasurers to the Department of Development. Such districts will be identified by county auditors on the DTE-15 and will not be included when calculating compensated exempt value.**

Appendix B.

Estimating the Impact of a Compensation Agreement on State Education Aid for a Formula District

A.	Exempted TIF true market value	
B.	Exempted assessed value = 35% * A	
C.	School district Class II operating millage rate (assume exempted property is Class II)	
D.	Foregone school district property taxes = -B * C * 0.001	
E.	Charge-off millage	
F.	PILOTS (and other compensation) paid to school district	
G.	Ratio of compensation to total tax loss = -F/D	
H.	Compensated portion of exempted value (Charge-off addback) = G *B	
I.	Impact of charge-off addback on school district aid (assuming that the district is not a guarantee district) = -H * E *0.001	

APPENDIX D

SCHOOL DISTRICT INCOME TAX AND CONVERSION LEVY OPTIONS

Levy Option Presentation for the Medina City Schools

Mike Sobul
Ohio Department of Taxation
January 4, 2010

Income Taxes

- Schools have been able to levy income taxes since 1989
- Prior to the November 2005 election, any income tax proposed had to be tied to the same tax base as the state income tax (I will refer to these income taxes as traditional base taxes)
- Beginning with the November 2005 election, an alternative earned income base has been available

Introduction

- Income tax levies, both the traditional base and the earned income only base
- Conversion levies
- There are no combination income tax/property tax levies that are solely for operating purposes
- Questions about other types of levies or other topics

Income Taxes

- As of 1/1/10, 178 districts have income taxes
- 153 are traditional base taxes
- However, of the 26 districts that have passed new income taxes from 2006 - 2009, 19 have been earned income.
- In addition, 5 districts have used a provision of law to convert from the traditional base to the earned income base

Income Taxes

- The traditional base tax is tied directly to the state income tax
- For a person who is a resident of the school district for an entire year, the tax base would be the amount on line 5 of the state income tax return (taxable income)

Income Taxes

- The income tax is collected in the same manner as the state income tax (either base)
- Employer withholding; estimated payments; filing an annual return that is separate from the state annual return
- The tax is full administered by the state
- Administrative costs are paid through a 1.5% fee that the tax department keeps out of SDIT proceeds

Income Taxes

- The earned income base only taxes certain types of income (see the handout entitled "Determining Taxable Income Under the New School District Income Tax Base")
- There is no personal exemptions subtracted from income; there are personal exemptions allowed under the traditional base
- Even if a taxpayer has no taxable income, a tax return is still required to be filed

Income Taxes

- For the Medina CSD, ODT estimates that a one percent tax on the traditional tax base would generate $11.6 million for a full year of collections
- A one percent tax under the earned income base would generate $10.33 million annually

Income Taxes

- Because of the collection and payment patterns, it takes 18 months from when the tax first takes effect until full revenues are realized (see payment timeline)
- Payments are made to the districts quarterly, 30 days after the close of each calendar quarter

Income Taxes

- The district may borrow up to 50% of the first year's estimated collections under the tax
- All borrowing is done locally in the same manner as a district would do other types of borrowing
- ODT's only roll in borrowing is certifying the maximum amount that may be borrowed

Income Taxes

- Districts may borrow against the initial proceeds of the tax
- Borrowing may occur between the time the board of elections certifies the ballot issue as passing and April 30 of the year collection of the tax begins, the date of the first payment to the school district

Conversion Levies--Introduction

- To understand the purpose for conversion levies there are two concepts that relate to school funding that must be understood
  - The 20-mill floor
  - Reappraisal phantom revenue

20-Mill Floor

- In general, the Ohio property tax system is designed to prevent increases in taxes when valuation of property increases for reasons other than new construction
- This is accomplished through a process called reduction factors
- Reduction factors reduce property tax rates as valuation increases

20-Mill Floor

	District One	District Two
Base Year Taxable Value	$10,000,000	$10,000,000
Inside Millage (millage exempt from tax reduction factors)	4	6
Base Year Outside Millage (millage subject to reduction factors)	17	17
Base Year Total Millage (combined inside and outside)	21	23
Base Year Taxes/Outside Millage (17 mills x $10,000,000)	$170,000	$170,000
Base Year Taxes/Inside Millage (inside rate x $10,000,000)	$40,000	$60,000
Appraisal Year (A.Y.) Taxable Value	$11,000,000	$11,000,000
A. Y. Initial Outside Millage	15.45	15.45
	($170,000/	$11,000,000)
A. Y. Inside Millage (exempt from reduction factors)	4	6
A. Y. Revised Outside Millage	16	15.45
A. Y. Total Effective Millage (inside + outside revised millage)	20	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 A.Y. Taxable Value)	$44,000	$66,000
A.Y Total Taxes (inside millage + outside millage)	$220,000	$236,000

* A.Y. Taxable Value)

20-Mill Floor

- There is a limit on reduction factors
- Once the tax rate for current expenses on real property is lowered to 20 mills, it can no longer be reduced
- So once the reduction factors cause the rate to drop to 20 mills (we call this the effective tax rate) any growth in taxable values will cause taxes generated by the 20 mills to increase by the same percentage as valuation increases

Phantom Revenue

- Phantom revenue is caused by the interaction of reduction factors and the determination of the local share of base funding of schools
- In FY 2010, the local share of base funding of schools under the new state aid formula is 22 mills times taxable value
- As taxable value increases, the local share increases, even if the district is not getting additional revenue because of the operation of reduction factors

Phantom Revenue

- To illustrate phantom revenue, let's go back to District Two in the 20-mill floor example
- In the base year, the district had $230,000 of tax revenue
- For the same year its local share of base funding of schools would have been $222,000 (22 mills times total value of $10 Million)
- The district would then have $8,000 to spend in excess of base funding ($230,000 - $222,000)

Phantom Revenue

- The $14,000 difference ($20,000 - $6,000) between what the state is assuming is being raised locally and what is actually being raised locally is "phantom revenue"

Phantom Revenue

- Jump ahead to the next year
- Local property taxes are now $236,000
- The local share of base funding of schools increases to $242,000 ($11,000,000 valuation times 22 mills)
- So the local assumed share of base funding of schools increases by $20,000 ($242,000 - $222,000) while actual local revenues increase by just $6,000 ($236,000 - $230,000)

Conversion Levies

- Conversion levies were designed as another tool to combat "phantom revenue" from reappraisal
- HB 1 contained a two-part approach to attack phantom revenue
  - Reduce local share of formula funding to 20 mills (it is 22 mills in the current biennium)
  - Find a way to allow all school districts to get revenue growth from 20 mills of taxation

Conversion Levies

- How would reducing the local share to 20 mills and having a district at the 20-mill floor eliminate phantom revenue?
- It can be seen if we redo the previous example of phantom revenue

Conversion Levies

- In the next year, the local share of base funding for schools jumps to $220,000 ($11,000,000 valuation times 20-mill local share)
- Local tax revenues are also $220,000 because the 20-mill floor prevents the tax rate from reducing further ($11,000,000 valuation times 20-mill tax rate)
- In this case, actual local revenues are going up by the same amount as the local share of base funding for schools, so there is no phantom revenue

Conversion Levies

- If the local share of base funding for schools is 20 mills, then for the district in the example the local share would be $200,000 in the base year ($10,000,000 valuation times 20-mill local share)
- Local taxes would also be $200,000 ($10,000,000 valuation times 20-mill tax rate)

Conversion Levies

- A way to get school districts growth on 20 mills without amending the constitution is to get them to the 20-mill floor
- A conversion levy allows a district to get to the floor by “converting” millage above the floor to an emergency-like levy that does not count toward the floor
- What is then left of the old operating levies is just 20 effective mills, revenue from which would grow as property values grow

Conversion Levies

- Example - two districts with very similar homeowner tax rates (2008)
  - One district at floor, the other not

	Minster	Lakewood LSD
Current expense gross rate	44.7	44.6
Mills that count toward Class I floor	26.64	20.00
Emergency levy rate	0	5.8
Total Class I tax rate	26.64	25.80

Conversion Levies

- A conversion levy results in no tax increase and no new money for the district in the year of conversion
- Reducing existing levies to hold homeowner tax rates constant will generally cut taxes for commercial and industrial real property and public utility tangible property
- A guarantee will temporarily protect school districts against business tax revenue losses from reduced millage

Conversion Levies

- After conversion levy

	Minster	Lakewood LSD
Current expense gross rate	**43.34**	44.6
Mills that count toward Class I floor	**20.00**	20.00
Emergency levy rate	0	5.8
Conversion levy rate	6.64	0
Total Class I tax rate	26.64	25.80

Conversion Levies

- A conversion levy could be levied permanently, or for a specified number of years up to ten years.
- Authorizes a school board to propose that the conversion levy raise a smaller amount (from Class I property) than the levies that the conversion levy would replace.
- School districts have 5 years to pass conversion levies (2010 through 2014).

Conversion Levies

- HB 1 will hold school districts harmless for the two business property tax revenue losses for a fixed period
- Hold harmless of 100% for first year, then phased out over 12 years (2 reappraisal cycles)
  - Phase-out is tied to growth in Class 1 revenue
  - Payments last less than 13 years if growth in Class I revenue is large enough to cause payments to fall to zero before then, or if levy is repealed

Conversion Levies

- New conversion levy will be a fixed-sum levy, like an emergency levy
- Conversion levies that replace qualifying (pre-September 1, 2005) current expense levies will be eligible for **full** reimbursement for HB 66 tangible personal property tax losses permanently (unless the levy or its renewal expires)
  - Full reimbursement through tax year 2017; intent was to parallel the HB 66 treatment of emergency levies

APPENDIX E

2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
ADAMS	MANCHESTER LSD	$51.90	$115.71	$194.79	$0.64	$363.03
ADAMS	OHIO VALLEY LSD	59.11	71.55	6.06	4.04	140.77
ALLEN	ALLEN EAST LSD	84.80	88.43	3.78	1.57	178.58
ALLEN	BATH LSD	78.55	109.09	9.65	13.96	211.25
ALLEN	BLUFFTON EVSD	89.94	107.77	4.61	5.02	207.34
ALLEN	DELPHOS CSD	120.64	148.78	3.86	5.14	278.42
ALLEN	ELIDA LSD	93.62	132.15	2.74	3.83	232.33
ALLEN	LIMA CSD	38.91	60.51	3.06	2.29	104.77
ALLEN	PERRY LSD	58.97	143.14	7.38	12.93	222.41
ALLEN	SHAWNEE LSD	124.59	146.27	8.03	34.25	313.13
ALLEN	SPENCERVILLE LSD	81.22	89.25	3.74	0.95	175.15
ASHLAND	ASHLAND CSD	94.61	123.34	3.81	4.45	226.22
ASHLAND	HILLSDALE LSD	110.02	115.68	14.85	1.57	242.13
ASHLAND	LOUDONVILLE-PERRYSVILLE EVSD	96.04	115.60	14.77	3.17	229.58
ASHLAND	MAPLETON LSD	111.14	115.71	5.95	1.45	234.24
ASHTABULA	ASHTABULA AREA CSD	73.63	94.15	5.71	2.58	176.06
ASHTABULA	BUCKEYE LSD	89.83	125.87	12.31	10.23	238.24
ASHTABULA	CONNEAUT AREA CSD	69.62	85.25	2.84	3.74	161.45
ASHTABULA	GENEVA AREA CSD	105.67	129.95	2.98	1.74	240.34
ASHTABULA	GRAND VALLEY LSD	112.70	121.93	3.32	3.99	241.94
ASHTABULA	JEFFERSON AREA LSD	100.93	116.60	3.79	3.86	225.18
ASHTABULA	PYMATUNING VALLEY LSD	89.52	102.31	4.52	1.47	197.82
ATHENS	ALEXANDER LSD	77.63	83.10	18.90	0.62	180.26
ATHENS	ATHENS CSD	128.76	185.87	8.32	3.34	326.29
ATHENS	FEDERAL HOCKING LSD	81.91	89.82	12.39	0.80	184.92
ATHENS	NELSONVILLE YORK CSD	50.29	66.35	7.66	1.25	125.55
ATHENS	TRIMBLE LSD	40.69	43.59	3.08	0.49	87.86
AUGLAIZE	MINSTER LSD	98.02	127.69	1.10	12.27	239.07
AUGLAIZE	NEW BREMEN LSD	92.20	109.89	2.38	7.05	211.52
AUGLAIZE	NEW KNOXVILLE LSD	84.24	99.17	1.63	2.69	187.74
AUGLAIZE	ST. MARYS CSD	87.99	104.96	2.07	4.17	199.18
AUGLAIZE	WAPAKONETA CSD	82.52	99.46	2.04	2.72	186.75
AUGLAIZE	WAYNESFIELD-GOSHEN LSD	68.51	71.39	1.51	0.51	141.93
BELMONT	BARNESVILLE EVSD	70.91	86.72	4.53	1.20	163.35
BELMONT	BELLAIRE LSD	57.13	67.94	7.12	1.08	133.26
BELMONT	BRIDGEPORT EVSD	60.28	83.28	5.10	1.92	150.58
BELMONT	MARTINS FERRY CSD	56.22	69.24	3.82	4.03	133.30

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
BELMONT	SHADYSIDE LSD	$76.51	$102.64	$27.79	$1.50	$208.43
BELMONT	ST. CLAIRSVILLE-RICHLAND CSD	140.26	210.20	6.60	4.63	361.69
BELMONT	UNION LSD	71.44	82.84	4.67	0.96	159.91
BROWN	EASTERN LSD	93.85	98.55	5.24	0.51	198.15
BROWN	FAYETTEVILLE-PERRY LSD	92.87	95.40	2.32	0.61	191.20
BROWN	GEORGETOWN EVSD	75.41	92.68	3.39	1.81	173.29
BROWN	RIPLEY-UNION-LEWIS LSD	65.48	78.06	5.04	1.49	150.07
BROWN	WESTERN BROWN LSD	60.70	67.22	2.16	0.83	130.91
BUTLER	EDGEWOOD CSD	81.37	93.41	13.12	6.63	194.54
BUTLER	FAIRFIELD CSD	104.33	144.02	2.96	6.93	258.24
BUTLER	HAMILTON CSD	74.81	99.15	0.34	3.77	178.07
BUTLER	LAKOTA LSD	115.25	148.96	3.19	7.74	275.14
BUTLER	MADISON LSD	101.19	108.98	2.19	1.22	213.58
BUTLER	MIDDLETOWN CSD	76.04	109.09	5.30	18.72	209.14
BUTLER	MONROE LSD	92.30	135.11	7.76	10.45	245.62
BUTLER	NEW MIAMI LSD	56.80	68.67	3.18	5.01	133.66
BUTLER	ROSS LSD	118.66	125.76	2.83	1.72	248.97
BUTLER	TALAWANDA CSD	171.75	220.71	5.39	4.22	402.08
CARROLL	BROWN LSD	130.86	144.59	5.41	2.32	283.18
CARROLL	CARROLLTON EVSD	95.52	107.28	10.61	1.16	214.57
CHAMPAIGN	GRAHAM LSD	86.52	94.72	2.41	2.35	186.01
CHAMPAIGN	MECHANICSBURG EVSD	84.22	90.92	3.51	1.13	179.78
CHAMPAIGN	TRIAD LSD	82.06	87.71	3.32	0.38	173.48
CHAMPAIGN	URBANA CSD	83.88	108.57	3.66	4.96	201.07
CHAMPAIGN	WEST LIBERTY SALEM LSD	80.14	88.73	4.03	1.65	174.55
CLARK	CLARK-SHAWNEE LSD	90.90	151.39	4.75	6.84	253.87
CLARK	GREENON LSD	106.84	123.96	3.56	2.07	236.43
CLARK	NORTHEASTERN LSD	109.43	124.27	2.24	2.16	238.11
CLARK	NORTHWESTERN LSD	95.03	115.55	2.90	2.65	216.12
CLARK	SOUTHEASTERN LSD	91.91	105.51	4.91	3.32	205.65
CLARK	SPRINGFIELD CSD	54.54	78.12	2.80	1.90	137.36
CLARK	TECUMSEH LSD	74.69	84.93	2.69	1.20	163.50
CLERMONT	BATAVIA LSD	76.34	108.93	3.36	3.28	191.92
CLERMONT	BETHEL-TATE LSD	81.30	87.95	2.08	0.55	171.89
CLERMONT	CLERMONT-NORTHEASTERN LSD	133.52	159.70	3.29	2.61	299.12
CLERMONT	FELICITY-FRANKLIN LSD	58.37	63.23	6.70	0.37	128.66
CLERMONT	GOSHEN LSD	84.11	94.33	3.83	1.14	183.41

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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
CLERMONT	MILFORD EVSD	$125.95	$154.39	$3.07	$2.39	$285.80
CLERMONT	NEW RICHMOND EVSD	103.98	137.71	76.30	0.68	318.67
CLERMONT	WEST CLERMONT LSD	106.28	146.96	4.03	2.73	260.01
CLERMONT	WILLIAMSBURG LSD	98.90	118.15	4.03	1.86	222.94
CLINTON	BLANCHESTER LSD	71.69	82.29	4.41	2.73	161.11
CLINTON	CLINTON MASSIE LSD	111.27	115.21	4.00	0.64	231.12
CLINTON	EAST CLINTON LSD	75.17	84.29	2.98	2.28	164.72
CLINTON	WILMINGTON CSD	91.29	136.43	4.79	5.47	237.97
COLUMBIANA	BEAVER LSD	83.49	98.92	4.47	1.60	188.48
COLUMBIANA	COLUMBIANA EVSD	124.13	159.46	3.44	4.17	291.21
COLUMBIANA	CRESTVIEW LSD	90.65	97.43	5.28	1.79	195.16
COLUMBIANA	EAST LIVERPOOL CSD	47.41	57.45	3.40	1.71	109.96
COLUMBIANA	EAST PALESTINE CSD	76.42	86.19	3.94	1.45	168.00
COLUMBIANA	LEETONIA EVSD	71.31	77.85	5.85	1.06	156.08
COLUMBIANA	LISBON EVSD	64.64	80.04	6.18	1.17	152.03
COLUMBIANA	SALEM CSD	96.74	128.03	3.72	4.46	232.96
COLUMBIANA	SOUTHERN LSD	66.85	70.98	5.18	0.93	143.94
COLUMBIANA	UNITED LSD	83.86	88.36	5.78	0.95	178.95
COLUMBIANA	WELLSVILLE CSD	43.77	49.76	2.89	1.46	97.89
COSHOCTON	COSHOCTON CSD	63.87	91.04	3.58	3.14	161.63
COSHOCTON	RIDGEWOOD LSD	70.86	81.53	3.73	0.94	157.06
COSHOCTON	RIVER VIEW LSD	90.16	109.50	36.12	5.78	241.56
CRAWFORD	BUCKEYE CENTRAL LSD	86.39	93.82	4.29	1.30	185.79
CRAWFORD	BUCYRUS CSD	62.67	80.36	3.49	3.21	149.73
CRAWFORD	COLONEL CRAWFORD LSD	108.21	122.05	4.18	8.67	243.10
CRAWFORD	CRESTLINE EVSD	66.01	81.37	4.56	3.84	155.77
CRAWFORD	GALION CSD	68.65	84.90	0.91	2.59	157.05
CRAWFORD	WYNFORD LSD	87.43	101.52	4.69	3.08	196.72
CUYAHOGA	BAY VILLAGE CSD	192.48	197.23	2.11	0.47	392.29
CUYAHOGA	BEACHWOOD CSD	258.46	521.54	6.46	10.08	796.55
CUYAHOGA	BEDFORD CSD	111.51	188.56	8.17	11.33	319.58
CUYAHOGA	BEREA CSD	133.48	203.14	3.53	6.91	347.07
CUYAHOGA	BRECKSVILLE-BROADVIEW HEIGHTS CSD	183.19	221.78	4.32	3.12	412.41
CUYAHOGA	BROOKLYN CSD	109.40	222.71	11.16	12.78	356.04
CUYAHOGA	CHAGRIN FALLS EVSD	230.20	249.51	2.83	0.81	483.34
CUYAHOGA	CLEVELAND HTS-UNIVERSITY HTS CSD	166.66	196.00	1.95	1.50	366.12
CUYAHOGA	CLEVELAND MUNICIPAL S.D.	51.74	90.42	3.62	3.41	149.19

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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
CUYAHOGA	CUYAHOGA HEIGHTS LSD	$115.40	$360.78	$31.95	$51.04	$559.17
CUYAHOGA	EAST CLEVELAND CSD	56.90	76.45	2.51	2.10	137.97
CUYAHOGA	EUCLID CSD	87.64	114.54	2.05	3.88	208.11
CUYAHOGA	FAIRVIEW PARK CSD	197.10	227.53	1.93	1.05	427.61
CUYAHOGA	GARFIELD HEIGHTS CSD	84.43	107.88	1.86	4.16	198.33
CUYAHOGA	INDEPENDENCE LSD	223.79	434.88	10.33	15.18	684.18
CUYAHOGA	LAKEWOOD CSD	133.40	164.05	1.75	1.14	300.34
CUYAHOGA	MAPLE HEIGHTS CSD	83.28	108.15	1.87	2.65	195.96
CUYAHOGA	MAYFIELD CSD	250.16	343.75	3.39	8.14	605.45
CUYAHOGA	NORTH OLMSTED CSD	142.16	200.77	2.68	3.45	349.06
CUYAHOGA	NORTH ROYALTON CSD	198.97	231.09	3.29	1.42	434.76
CUYAHOGA	OLMSTED FALLS CSD	119.24	142.13	2.39	1.52	265.29
CUYAHOGA	ORANGE CSD	393.65	463.75	3.38	5.93	866.70
CUYAHOGA	PARMA CSD	151.79	185.02	2.08	2.26	341.15
CUYAHOGA	RICHMOND HEIGHTS LSD	195.66	248.30	2.05	5.76	451.76
CUYAHOGA	ROCKY RIVER CSD	227.27	272.56	2.34	1.62	503.79
CUYAHOGA	SHAKER HEIGHTS CSD	153.21	169.29	1.89	0.73	325.11
CUYAHOGA	SOLON CSD	158.56	221.64	3.55	8.30	392.05
CUYAHOGA	SOUTH EUCLID-LYNDHURST CSD	175.14	222.24	2.29	1.69	401.37
CUYAHOGA	STRONGSVILLE CSD	164.75	213.74	3.29	4.58	386.36
CUYAHOGA	WARRENSVILLE HEIGHTS CSD	53.18	142.53	3.36	5.77	204.84
CUYAHOGA	WESTLAKE CSD	255.34	348.08	4.25	5.81	613.47
DARKE	ANSONIA LSD	80.08	84.52	4.32	1.81	170.73
DARKE	ARCANUM-BUTLER LSD	94.95	99.51	5.28	0.95	200.69
DARKE	FRANKLIN-MONROE LSD	97.91	99.25	2.77	0.53	200.45
DARKE	GREENVILLE CSD	97.99	124.97	6.01	4.67	233.63
DARKE	MISSISSINAWA VALLEY LSD	73.15	78.29	2.42	0.64	154.50
DARKE	TRI-VILLAGE LSD	91.01	95.38	18.26	0.75	205.39
DARKE	VERSAILLES EVSD	80.53	93.72	1.08	2.01	177.35
DEFIANCE	AYERSVILLE LSD	88.70	108.61	3.26	9.31	209.89
DEFIANCE	CENTRAL LSD	80.71	83.48	5.48	1.20	170.88
DEFIANCE	DEFIANCE CSD	74.19	88.57	3.54	2.55	168.86
DEFIANCE	HICKSVILLE EVSD	68.97	79.27	3.08	2.71	154.04
DEFIANCE	NORTHEASTERN LSD	104.53	143.94	22.98	6.78	278.23
DELAWARE	BIG WALNUT LSD	199.17	214.92	5.62	2.50	422.20
DELAWARE	BUCKEYE VALLEY LSD	193.46	199.50	4.60	1.75	399.32
DELAWARE	DELAWARE CSD	109.10	142.17	3.99	4.93	260.19

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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
DELAWARE	OLENTANGY LSD	$186.77	$215.87	$5.12	$3.12	$410.88
ERIE	BERLIN-MILAN LSD	107.11	128.77	5.79	3.38	245.06
ERIE	HURON CSD	187.68	214.76	3.18	4.19	409.82
ERIE	MARGARETTA LSD	109.45	121.68	4.93	4.94	241.00
ERIE	PERKINS LSD	130.55	212.88	5.22	7.86	356.52
ERIE	SANDUSKY CSD	87.69	125.81	3.13	4.34	220.97
ERIE	VERMILION LSD	153.58	176.58	19.74	1.59	351.50
FAIRFIELD	AMANDA-CLEARCREEK LSD	79.77	83.05	2.34	0.88	166.04
FAIRFIELD	BERNE-UNION LSD	92.05	101.89	24.79	1.36	220.10
FAIRFIELD	BLOOM-CARROLL LSD	152.64	168.90	5.49	2.19	329.22
FAIRFIELD	FAIRFIELD UNION LSD	88.90	94.14	5.08	0.83	188.95
FAIRFIELD	LANCASTER CSD	101.25	142.31	3.72	3.06	250.35
FAIRFIELD	LIBERTY-UNION-THURSTON LSD	101.80	110.52	4.20	1.18	217.71
FAIRFIELD	PICKERINGTON LSD	90.61	105.94	1.21	0.50	198.26
FAIRFIELD	WALNUT TWP LSD	171.88	182.37	12.72	0.34	367.31
FAYETTE	MIAMI TRACE LSD	95.92	118.65	3.72	4.63	222.92
FAYETTE	WASHINGTON COURT HOUSE CSD	69.24	93.16	0.58	4.15	167.14
FRANKLIN	BEXLEY CSD	204.94	217.59	1.28	0.49	424.29
FRANKLIN	CANAL WINCHESTER LSD	96.80	115.82	4.30	2.23	219.15
FRANKLIN	COLUMBUS CSD	88.68	152.50	3.18	4.16	248.51
FRANKLIN	DUBLIN CSD	155.31	212.53	3.60	4.47	375.90
FRANKLIN	GAHANNA JEFFERSON CSD	160.98	200.44	3.96	3.91	369.30
FRANKLIN	GRANDVIEW HEIGHTS CSD	179.08	229.19	7.17	2.97	418.42
FRANKLIN	GROVEPORT-MADISON LSD	77.21	112.87	5.10	4.32	199.49
FRANKLIN	HAMILTON LSD	47.21	75.70	2.75	5.41	131.07
FRANKLIN	HILLIARD CSD	120.68	155.16	3.13	3.51	282.47
FRANKLIN	NEW ALBANY-PLAIN LSD	188.72	217.32	4.78	3.07	413.89
FRANKLIN	REYNOLDSBURG CSD	89.95	111.13	1.95	1.18	204.21
FRANKLIN	SOUTH WESTERN CSD	81.43	110.91	3.19	4.36	199.89
FRANKLIN	UPPER ARLINGTON CSD	253.07	277.19	2.03	1.24	533.52
FRANKLIN	WESTERVILLE CSD	136.11	166.15	2.62	1.62	306.49
FRANKLIN	WHITEHALL CSD	51.48	86.46	2.60	2.56	143.10
FRANKLIN	WORTHINGTON CSD	142.18	188.79	3.14	5.50	339.60
FULTON	ARCHBOLD AREA LSD	91.34	152.33	5.54	15.80	265.01
FULTON	EVERGREEN LSD	125.73	131.83	8.88	1.52	267.96
FULTON	GORHAM-FAYETTE LSD	71.10	79.96	3.81	1.61	156.48
FULTON	PETTISVILLE LSD	87.02	95.66	5.46	1.95	190.09

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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
FULTON	PIKE-DELTA-YORK LSD	$89.06	$101.65	$5.02	$14.80	$210.52
FULTON	SWANTON LSD	124.55	146.86	3.74	3.19	278.34
FULTON	WAUSEON EVSD	71.85	93.07	3.36	2.36	170.64
GALLIA	GALLIA COUNTY LSD	64.03	89.76	64.52	2.05	220.36
GALLIA	GALLIPOLIS CSD	75.97	99.86	4.67	2.85	183.35
GEAUGA	BERKSHIRE LSD	163.43	184.18	4.32	4.36	356.29
GEAUGA	CARDINAL LSD	165.37	209.46	4.98	10.38	390.19
GEAUGA	CHARDON LSD	173.89	200.57	4.29	3.80	382.53
GEAUGA	KENSTON LSD	204.97	233.27	2.80	3.28	444.31
GEAUGA	LEDGEMONT LSD	137.82	146.78	3.57	3.35	291.52
GEAUGA	NEWBURY LSD	226.29	257.14	5.28	4.50	493.21
GEAUGA	WEST GEAUGA LSD	273.03	286.73	7.24	1.05	568.06
GREENE	BEAVERCREEK CSD	160.68	210.19	3.69	3.12	377.69
GREENE	CEDAR CLIFF LSD	114.22	122.69	6.15	1.63	244.70
GREENE	FAIRBORN CSD	103.25	135.14	3.21	2.18	243.79
GREENE	GREENEVIEW LSD	118.95	125.31	3.79	1.27	249.32
GREENE	SUGARCREEK LSD	166.41	189.68	4.73	1.40	362.22
GREENE	XENIA COMMUNITY CSD	111.02	129.45	3.58	2.15	246.21
GREENE	YELLOW SPRINGS EVSD	196.85	232.21	1.90	2.62	433.58
GUERNSEY	CAMBRIDGE CSD	59.51	80.01	6.16	2.88	148.55
GUERNSEY	EAST GUERNSEY LSD	78.37	83.55	5.67	1.30	168.89
GUERNSEY	ROLLING HILLS LSD	58.41	79.84	4.89	6.82	149.96
HAMILTON	CINCINNATI CSD	100.04	154.60	6.79	4.75	266.19
HAMILTON	DEER PARK CSD	154.63	184.95	5.73	5.27	350.58
HAMILTON	FINNEYTOWN LSD	118.29	134.57	3.23	1.20	257.28
HAMILTON	FOREST HILLS LSD	156.58	171.87	2.70	2.25	333.39
HAMILTON	INDIAN HILL EVSD	571.70	630.83	4.62	4.61	1,211.76
HAMILTON	LOCKLAND CSD	57.91	117.66	8.09	11.57	195.22
HAMILTON	LOVELAND CSD	155.16	166.39	1.99	1.01	324.55
HAMILTON	MADERIA CSD	193.93	215.10	2.77	1.06	412.86
HAMILTON	MARIEMONT CSD	177.74	206.91	3.92	2.61	391.18
HAMILTON	MOUNT HEALTHY CSD	74.59	88.37	2.67	0.99	166.61
HAMILTON	NORTH COLLEGE HILL CSD	74.68	92.54	3.27	0.91	171.39
HAMILTON	NORTHWEST LSD	134.58	166.15	3.34	2.56	306.63
HAMILTON	NORWOOD CSD	98.59	181.17	5.39	7.46	292.61
HAMILTON	OAK HILLS LSD	132.31	144.76	3.85	1.18	282.10
HAMILTON	PRINCETON CSD	145.06	317.80	8.45	22.28	493.59

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HAMILTON	READING CSD	$98.98	$138.17	$4.28	$5.65	$247.08
HAMILTON	SOUTHWEST LSD	104.03	141.89	4.72	3.79	254.43
HAMILTON	ST. BERNARD-ELMWOOD PLACE CSD	68.88	109.48	7.20	16.30	201.86
HAMILTON	SYCAMORE CSD	192.95	313.75	4.65	9.34	520.69
HAMILTON	THREE RIVERS LSD	149.33	167.52	28.55	5.94	351.32
HAMILTON	WINTON WOODS CSD	102.59	132.51	3.39	2.80	241.29
HAMILTON	WYOMING CSD	143.21	147.90	1.54	0.27	292.92
HANCOCK	ARCADIA LSD	105.48	120.39	16.72	2.21	244.81
HANCOCK	ARLINGTON LSD	88.32	93.86	2.71	1.88	186.77
HANCOCK	CORY-RAWSON LSD	102.12	113.86	4.97	2.21	223.17
HANCOCK	FINDLAY CSD	103.28	131.05	3.40	4.63	242.36
HANCOCK	LIBERTY BENTON LSD	86.27	107.72	5.29	4.19	203.46
HANCOCK	MC COMB LSD	81.98	91.29	3.10	3.60	179.98
HANCOCK	VAN BUREN LSD	131.48	206.58	7.99	19.49	365.54
HANCOCK	VANLUE LSD	105.24	108.34	2.67	1.13	217.39
HARDIN	ADA EVSD	82.19	93.62	3.12	1.89	180.82
HARDIN	HARDIN-NORTHERN LSD	94.59	98.16	4.64	1.18	198.57
HARDIN	KENTON CSD	69.53	90.12	3.77	7.01	170.42
HARDIN	RIDGEMONT LSD	97.52	100.33	6.18	0.94	204.97
HARDIN	RIVERDALE LSD	80.82	84.61	3.09	1.45	169.97
HARDIN	UPPER SCIOTO VALLEY LSD	73.38	76.40	4.61	0.50	154.89
HARRISON	CONOTTON VALLEY LSD	96.56	108.40	9.92	2.19	217.07
HARRISON	HARRISON-HILLS CSD	84.17	96.93	8.68	2.35	192.13
HENRY	HOLGATE LSD	85.03	89.63	3.27	1.16	179.08
HENRY	LIBERTY CENTER LSD	83.43	90.29	5.47	2.30	181.49
HENRY	NAPOLEON CSD	98.58	118.73	1.60	7.56	226.48
HENRY	PATRICK HENRY LSD	89.78	98.05	3.16	2.18	193.17
HIGHLAND	BRIGHT LSD	78.58	79.80	6.60	0.52	165.50
HIGHLAND	FAIRFIELD LSD	66.09	72.14	2.09	4.29	144.61
HIGHLAND	GREENFIELD EVSD	61.77	68.80	3.29	0.88	134.74
HIGHLAND	HILLSBORO CSD	78.18	99.36	4.14	2.40	184.09
HIGHLAND	LYNCHBURG CLAY LSD	62.72	65.41	2.75	1.53	132.41
HOCKING	LOGAN CSD	94.02	105.27	9.43	2.01	210.73
HOLMES	EAST HOLMES LSD	153.20	194.12	3.63	8.30	359.25
HOLMES	WEST HOLMES LSD	99.20	116.20	7.51	2.47	225.38
HURON	BELLEVUE CSD	90.14	106.61	3.56	4.37	204.68
HURON	MONROEVILLE LSD	103.64	117.47	2.82	3.00	226.93

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HURON	NEW LONDON LSD	$73.64	$81.82	$2.45	$1.12	$159.02
HURON	NORWALK CSD	85.00	105.08	2.94	3.04	196.05
HURON	SOUTH CENTRAL LSD	67.93	73.13	2.25	1.56	144.86
HURON	WESTERN RESERVE LSD	79.79	87.67	2.25	1.53	171.23
HURON	WILLARD CSD	74.38	91.26	3.26	6.08	174.98
JACKSON	JACKSON CSD	68.62	91.94	4.56	3.01	168.13
JACKSON	OAK HILL UNION LSD	50.41	55.82	18.31	1.40	125.94
JACKSON	WELLSTON CSD	50.84	63.28	4.93	3.14	122.19
JEFFERSON	BUCKEYE LSD	65.30	83.19	51.62	3.17	203.28
JEFFERSON	EDISON LSD	81.87	99.92	53.65	0.81	236.25
JEFFERSON	INDIAN CREEK LSD	102.87	129.98	5.19	5.71	243.75
JEFFERSON	STEUBENVILLE CSD	59.28	81.99	4.42	3.26	148.95
JEFFERSON	TORONTO CSD	70.49	83.01	4.48	13.53	171.50
KNOX	CENTERBURG LSD	94.53	100.05	1.78	0.65	197.02
KNOX	DANVILLE LSD	86.60	93.94	2.97	0.81	184.33
KNOX	EAST KNOX LSD	156.94	162.29	3.97	0.49	323.70
KNOX	FREDERICKTOWN LSD	104.23	118.85	3.17	3.20	229.45
KNOX	MOUNT VERNON CSD	101.60	123.98	4.56	6.02	236.16
LAKE	FAIRPORT HARBOR EVSD	120.02	150.14	6.53	2.00	278.68
LAKE	KIRTLAND LSD	282.71	300.88	7.78	2.25	593.62
LAKE	MADISON LSD	107.07	124.79	2.34	1.28	235.48
LAKE	MENTOR EVSD	173.90	231.12	5.00	4.98	415.00
LAKE	PAINESVILLE CSD	54.53	75.36	0.50	2.72	133.11
LAKE	PERRY LSD	111.66	160.62	83.17	1.51	356.95
LAKE	RIVERSIDE LSD	187.18	210.75	3.67	3.97	405.58
LAKE	WICKLIFFE CSD	168.23	226.85	4.20	7.06	406.34
LAKE	WILLOUGHBY-EASTLAKE CSD	149.12	201.32	11.17	4.06	365.67
LAWRENCE	CHESAPEAKE UNION EVSD	60.63	64.96	7.26	0.67	133.52
LAWRENCE	DAWSON-BRYANT LSD	45.66	47.88	4.06	0.68	98.28
LAWRENCE	FAIRLAND LSD	87.53	94.70	3.15	0.67	186.04
LAWRENCE	IRONTON CSD	71.18	92.36	4.23	1.94	169.71
LAWRENCE	ROCK HILL LSD	41.70	45.46	10.05	2.32	99.53
LAWRENCE	SOUTH POINT LSD	61.95	78.43	4.89	1.66	146.93
LAWRENCE	SYMMES VALLEY LSD	47.47	48.79	6.84	0.83	103.93
LICKING	GRANVILLE EVSD	142.12	159.14	2.72	1.22	305.20
LICKING	HEATH CSD	72.77	132.13	3.19	6.58	214.67
LICKING	JOHNSTOWN MONROE LSD	127.87	140.14	2.88	1.44	272.34

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
LICKING	LAKEWOOD LSD	$119.34	$154.65	$6.32	$9.49	$289.80
LICKING	LICKING HEIGHTS LSD	130.18	159.57	2.65	2.69	295.09
LICKING	LICKING VALLEY LSD	81.39	89.22	5.87	1.62	178.10
LICKING	NEWARK CSD	85.95	112.94	3.78	2.76	205.43
LICKING	NORTH FORK LSD	100.23	105.77	7.84	1.13	214.97
LICKING	NORTHRIDGE LSD	140.81	144.06	8.81	0.73	294.41
LICKING	SOUTHWEST LICKING LSD	123.09	139.11	3.73	1.29	267.22
LOGAN	BELLEFONTAINE CSD	66.31	93.77	2.76	4.10	166.93
LOGAN	BENJAMIN LOGAN LSD	111.68	140.06	4.78	9.87	266.39
LOGAN	INDIAN LAKE LSD	165.36	183.98	5.37	3.46	358.17
LOGAN	RIVERSIDE LSD	67.74	71.76	2.59	0.67	142.76
LORAIN	AMHERST EVSD	106.89	130.42	2.23	1.71	241.26
LORAIN	AVON LAKE CSD	188.97	212.73	21.23	5.11	428.03
LORAIN	AVON LSD	163.31	211.51	2.71	3.57	381.10
LORAIN	CLEARVIEW LSD	51.33	71.69	2.21	1.38	126.61
LORAIN	COLUMBIA LSD	176.94	192.85	5.21	1.25	376.26
LORAIN	ELYRIA CSD	81.08	115.93	2.59	4.60	204.21
LORAIN	FIRELANDS LSD	138.60	147.46	4.78	1.63	292.47
LORAIN	KEYSTONE LSD	139.05	150.06	5.80	1.66	296.58
LORAIN	LORAIN CSD	58.33	70.15	1.12	2.73	132.32
LORAIN	MIDVIEW LSD	121.22	135.22	4.50	1.14	262.09
LORAIN	NORTH RIDGEVILLE CSD	159.46	179.08	2.36	1.77	342.67
LORAIN	OBERLIN CSD	125.03	160.54	2.99	2.40	290.96
LORAIN	SHEFFIELD-SHEFFIELD LAKE CSD	125.15	179.26	2.72	4.68	311.80
LORAIN	WELLINGTON EVSD	105.63	125.57	4.21	2.87	238.28
LUCAS	ANTHONY WAYNE LSD	177.41	207.08	3.28	3.00	390.77
LUCAS	MAUMEE CSD	106.97	173.90	2.39	5.72	288.98
LUCAS	OREGON CSD	110.63	143.33	11.48	13.15	278.59
LUCAS	OTTAWA HILLS LSD	176.52	180.71	0.99	0.30	358.53
LUCAS	SPRINGFIELD LSD	143.75	193.34	2.24	3.29	342.61
LUCAS	SYLVANIA CSD	166.50	207.92	1.97	2.66	379.05
LUCAS	TOLEDO CSD	63.56	86.29	2.82	2.47	155.14
LUCAS	WASHINGTON LSD	96.21	146.67	1.53	5.89	250.30
MADISON	JEFFERSON LSD	100.72	130.18	3.38	5.06	239.33
MADISON	JONATHAN ALDER LSD	115.81	138.14	3.29	2.32	259.57
MADISON	LONDON CSD	102.08	128.00	3.78	5.64	239.51
MADISON	MADISON PLAINS LSD	128.63	140.16	7.33	3.47	279.59

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
MAHONING	AUSTINTOWN LSD	$85.13	$115.21	$2.07	$2.95	$205.35
MAHONING	BOARDMAN LSD	116.36	182.04	4.38	5.41	308.19
MAHONING	CAMPBELL CSD	49.74	54.49	1.78	0.82	106.83
MAHONING	CANFIELD LSD	152.46	174.18	2.49	1.56	330.69
MAHONING	JACKSON MILTON LSD	142.68	176.36	9.16	4.67	332.87
MAHONING	LOWELLVILLE LSD	60.11	66.40	12.28	2.34	141.13
MAHONING	POLAND LSD	130.54	154.44	4.37	1.60	290.95
MAHONING	SEBRING LSD	48.68	66.01	2.23	2.28	119.20
MAHONING	SOUTH RANGE LSD	103.48	125.33	4.91	1.65	235.37
MAHONING	SPRINGFIELD LSD	103.50	117.40	5.33	1.10	227.33
MAHONING	STRUTHERS CSD	65.04	72.11	2.90	1.75	141.79
MAHONING	WEST BRANCH LSD	83.52	92.36	4.36	0.82	181.06
MAHONING	WESTERN RESERVE LSD	118.67	128.25	6.12	1.46	254.50
MAHONING	YOUNGSTOWN CSD	34.54	51.27	4.18	2.91	92.90
MARION	ELGIN LSD	77.83	89.01	7.82	7.26	181.92
MARION	MARION CSD	49.31	62.75	4.30	2.42	118.79
MARION	PLEASANT LSD	114.72	135.44	5.61	2.00	257.77
MARION	RIDGEDALE LSD	101.48	109.99	11.69	2.31	225.48
MARION	RIVER VALLEY LSD	95.71	133.46	4.86	7.10	241.14
MEDINA	BLACK RIVER LSD	98.62	102.39	6.53	1.42	208.96
MEDINA	BRUNSWICK CSD	118.37	138.83	1.42	1.95	260.56
MEDINA	BUCKEYE LSD	149.81	173.77	5.40	8.04	337.02
MEDINA	CLOVERLEAF LSD	132.80	154.66	2.43	1.82	291.71
MEDINA	HIGHLAND LSD	194.93	210.07	2.70	1.78	409.47
MEDINA	MEDINA CSD	128.57	161.35	2.32	2.85	295.10
MEDINA	WADSWORTH CSD	112.64	134.80	3.69	2.68	253.81
MEIGS	EASTERN LSD	63.41	66.78	6.64	0.99	137.81
MEIGS	MEIGS LSD	48.57	59.38	6.81	1.06	115.82
MEIGS	SOUTHERN LSD	58.72	79.47	15.57	0.84	154.60
MERCER	CELINA CSD	109.44	128.08	2.59	4.08	244.20
MERCER	COLDWATER EVSD	75.28	84.12	2.28	1.91	163.59
MERCER	FT. RECOVERY LSD	78.17	87.65	3.09	2.39	171.30
MERCER	MARION LSD	81.41	85.75	1.88	0.75	169.80
MERCER	PARKWAY LSD	89.01	94.34	3.37	1.50	188.23
MERCER	ST. HENRY-CONSOLIDATED LSD	75.13	83.36	2.39	1.57	162.45
MIAMI	BETHEL LSD	138.82	155.04	3.19	2.28	299.34
MIAMI	BRADFORD EVSD	67.78	71.85	1.69	0.55	141.87

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
MIAMI	COVINGTON EVSD	$88.07	$103.07	$3.67	$1.44	$196.24
MIAMI	MIAMI EAST LSD	118.32	123.30	5.43	1.27	248.31
MIAMI	MILTON UNION EVSD	102.01	109.36	4.66	0.99	217.02
MIAMI	NEWTON LSD	106.46	108.79	2.35	0.40	217.99
MIAMI	PIQUA CSD	81.37	109.80	1.29	4.75	197.22
MIAMI	TIPP CITY EVSD	112.03	136.61	2.76	5.13	256.54
MIAMI	TROY CSD	104.17	136.52	3.53	5.60	249.82
MONROE	SWITZERLAND OF OHIO LSD	76.38	90.58	17.61	5.12	189.68
MONTGOMERY	BROOKVILLE LSD	99.52	116.35	2.68	2.79	221.35
MONTGOMERY	CENTERVILLE CSD	163.06	201.64	2.75	2.14	369.59
MONTGOMERY	DAYTON CSD	56.35	81.55	3.26	3.28	144.45
MONTGOMERY	HUBER HEIGHTS CSD	87.74	106.95	1.49	1.96	198.14
MONTGOMERY	JEFFERSON LSD	124.65	135.18	5.95	2.88	268.66
MONTGOMERY	KETTERING CSD	126.05	173.59	9.02	4.99	313.64
MONTGOMERY	MAD RIVER LSD	47.63	64.74	2.30	1.43	116.10
MONTGOMERY	MIAMISBURG CSD	99.15	158.86	3.31	4.70	266.02
MONTGOMERY	NEW LEBANON LSD	80.71	87.71	2.44	0.63	171.50
MONTGOMERY	NORTHMONT CSD	99.52	113.81	1.79	1.17	216.30
MONTGOMERY	NORTHRIDGE LSD	46.73	99.54	2.33	9.89	158.49
MONTGOMERY	OAKWOOD CSD	139.87	147.19	0.67	0.47	288.21
MONTGOMERY	TROTWOOD-MADISON CSD	54.59	76.52	2.16	1.64	134.90
MONTGOMERY	VALLEY VIEW LSD	98.72	105.58	5.83	1.31	211.45
MONTGOMERY	VANDALIA-BUTLER CSD	128.10	181.41	3.13	7.73	320.36
MONTGOMERY	WEST CARROLLTON CSD	82.70	109.11	1.82	3.33	196.97
MORGAN	MORGAN LSD	71.35	78.56	8.54	1.22	159.68
MORROW	CARDINGTON-LINCOLN LSD	80.21	86.53	2.86	3.69	173.29
MORROW	HIGHLAND LSD	96.66	103.84	2.04	0.78	203.31
MORROW	MOUNT GILEAD EVSD	96.55	110.54	3.65	2.17	212.91
MORROW	NORTHMOR LSD	115.37	119.85	6.15	1.25	242.62
MUSKINGUM	EAST MUSKINGUM LSD	89.83	106.23	8.88	1.95	206.90
MUSKINGUM	FRANKLIN LSD	68.98	74.47	7.53	0.85	151.83
MUSKINGUM	MAYSVILLE LSD	62.08	77.95	3.06	2.25	145.33
MUSKINGUM	TRI-VALLEY LSD	79.96	93.46	6.99	2.11	182.52
MUSKINGUM	WEST MUSKINGUM LSD	123.62	163.77	5.02	4.22	296.63
MUSKINGUM	ZANESVILLE CSD	60.09	87.91	3.08	3.52	154.60
NOBLE	CALDWELL EVSD	79.00	97.76	12.08	2.86	191.71
NOBLE	NOBLE LSD	85.60	89.54	20.85	0.63	196.62

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
OTTAWA	BENTON-CARROLL-SALEM LSD	$106.00	$138.40	$50.05	$1.21	$295.66
OTTAWA	DANBURY LSD	590.44	70.15	10.72	3.13	674.44
OTTAWA	GENOA AREA LSD	98.73	109.14	2.80	1.67	212.33
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	271.37	328.72	8.04	5.13	613.26
OTTAWA	PUT IN BAY LSD	1,078.32	372.70	47.89	2.83	1,501.75
PAULDING	ANTWERP LSD	74.34	82.82	3.09	1.43	161.68
PAULDING	PAULDING EVSD	69.02	79.94	6.60	2.25	157.82
PAULDING	WAYNE TRACE LSD	81.82	90.88	11.17	2.17	186.03
PERRY	CROOKSVILLE EVSD	39.21	45.18	5.84	1.00	91.23
PERRY	NEW LEXINGTON CSD	50.83	61.51	3.35	1.44	117.13
PERRY	NORTHERN LSD	103.93	108.88	9.13	0.92	222.85
PERRY	SOUTHERN LSD	41.08	45.43	3.75	0.38	90.63
PICKAWAY	CIRCLEVILLE CSD	79.37	105.77	3.88	2.36	191.38
PICKAWAY	LOGAN ELM LSD	103.72	116.33	7.03	5.75	232.83
PICKAWAY	TEAYS VALLEY LSD	88.77	102.17	5.31	1.03	197.28
PICKAWAY	WESTFALL LSD	98.72	103.68	11.92	0.97	215.29
PIKE	EASTERN LSD	45.51	47.51	4.96	0.64	98.61
PIKE	SCIOTO VALLEY LSD	42.72	50.27	9.03	3.14	105.16
PIKE	WAVERLY CSD	64.55	80.58	5.10	3.31	153.54
PIKE	WESTERN LSD	41.48	42.62	3.68	0.47	88.25
PORTAGE	AURORA CSD	166.74	203.23	2.56	3.71	376.24
PORTAGE	CRESTWOOD LSD	118.61	128.23	4.14	1.63	252.62
PORTAGE	FIELD LSD	124.57	148.73	2.98	3.36	279.64
PORTAGE	JAMES A. GARFIELD LSD	98.93	111.43	2.86	1.53	214.75
PORTAGE	KENT CSD	111.05	145.72	2.60	3.11	262.47
PORTAGE	RAVENNA CSD	82.07	109.82	2.95	3.52	198.36
PORTAGE	ROOTSTOWN LSD	118.44	130.36	6.49	1.72	257.01
PORTAGE	SOUTHEAST LSD	95.20	102.00	3.16	0.80	201.16
PORTAGE	STREETSBORO CSD	112.60	186.60	2.64	8.10	309.94
PORTAGE	WATERLOO LSD	104.59	110.59	3.04	1.75	219.97
PORTAGE	WINDHAM EVSD	53.75	63.42	1.69	2.54	121.40
PREBLE	COLLEGE CORNER LSD	85.51	93.37	6.29	1.82	186.98
PREBLE	EATON COMMUNITY SD	94.71	114.71	3.03	4.40	216.85
PREBLE	NATIONAL TRAIL LSD	90.71	101.17	5.98	1.47	199.34
PREBLE	PREBLE-SHAWNEE LSD	99.76	104.14	3.24	1.57	208.71

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
PREBLE	TRI COUNTY NORTH LSD	$90.77	$109.15	$5.19	$4.89	$209.99
PREBLE	TWIN VALLEY LSD	98.70	103.80	7.52	1.71	211.73
PUTNAM	COLUMBUS GROVE LSD	85.64	88.87	3.42	0.83	178.77
PUTNAM	CONTINENTAL LSD	69.65	74.12	3.57	1.56	148.91
PUTNAM	JENNINGS LSD	88.98	92.13	3.47	1.10	185.68
PUTNAM	KALIDA LSD	86.84	101.50	4.05	4.22	196.61
PUTNAM	LEIPSIC LSD	69.98	83.20	7.40	7.43	168.01
PUTNAM	MILLER CITY-NEW CLEVELAND LSD	88.49	90.47	4.38	0.60	183.95
PUTNAM	OTTAWA-GLANDORF LSD	101.23	117.59	3.46	2.30	224.59
PUTNAM	OTTOVILLE LSD	94.28	101.46	2.94	2.74	201.42
PUTNAM	PANDORA-GILBOA LSD	99.44	105.80	2.69	3.20	211.12
RICHLAND	CLEAR FORK VALLEY LSD	91.33	98.82	6.44	1.21	197.80
RICHLAND	CRESTVIEW LSD	77.10	80.89	6.42	0.69	165.09
RICHLAND	LEXINGTON LSD	110.27	126.19	2.36	2.18	241.01
RICHLAND	LUCAS LSD	93.55	96.05	25.68	1.14	216.41
RICHLAND	MADISON LSD	83.63	106.30	3.47	6.32	199.72
RICHLAND	MANSFIELD CSD	60.48	81.66	2.97	3.52	148.64
RICHLAND	ONTARIO LSD	117.96	168.76	3.39	10.36	300.47
RICHLAND	PLYMOUTH LSD	70.57	75.04	2.94	0.74	149.29
RICHLAND	SHELBY CSD	78.01	94.05	2.70	6.25	181.01
ROSS	ADENA LSD	74.82	78.31	3.12	1.37	157.62
ROSS	CHILLICOTHE CSD	81.10	118.90	5.20	5.03	210.24
ROSS	HUNTINGTON LSD	41.59	42.33	2.80	0.53	87.24
ROSS	PAINT VALLEY LSD	66.30	69.25	3.34	0.93	139.82
ROSS	SOUTHEASTERN LSD	53.89	59.42	5.78	1.49	120.58
ROSS	UNION-SCIOTO LSD	75.83	86.76	2.85	0.71	166.16
ROSS	ZANE TRACE LSD	78.69	102.32	4.80	6.20	192.02
SANDUSKY	CLYDE EVSD	71.93	88.92	2.15	5.99	168.99
SANDUSKY	FREMONT CSD	94.39	121.73	5.50	4.72	226.34
SANDUSKY	GIBSONBURG EVSD	75.78	82.20	3.30	0.90	162.18
SANDUSKY	LAKOTA LSD	93.15	102.50	4.86	1.98	202.49
SANDUSKY	WOODMORE LSD	105.36	117.99	3.93	7.66	234.94
SCIOTO	BLOOM/VERNON LSD	45.68	47.38	12.60	0.24	105.90
SCIOTO	CLAY LSD	70.69	90.49	5.27	1.49	167.94
SCIOTO	GREEN LSD	65.52	77.66	12.30	8.50	163.99
SCIOTO	MINFORD LSD	51.28	54.43	3.35	0.29	109.35
SCIOTO	NEW BOSTON LSD	29.55	84.92	10.76	6.67	131.89

APPENDIX E
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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
SCIOTO	NORTHWEST LSD	$44.25	$47.64	$3.83	$0.99	$96.71
SCIOTO	PORTSMOUTH CSD	50.89	73.35	4.36	2.00	130.60
SCIOTO	VALLEY LSD	52.66	57.85	4.52	1.24	116.27
SCIOTO	WASHINGTON/NILE LSD	48.46	50.68	2.38	0.41	101.93
SCIOTO	WHEELERSBURG LSD	63.62	89.96	7.32	1.26	162.17
SENECA	BETTSVILLE LSD	81.24	99.65	5.60	3.03	189.52
SENECA	FOSTORIA CSD	60.73	81.98	3.44	5.34	151.48
SENECA	HOPEWELL-LOUDON LSD	119.16	144.43	6.13	7.04	276.76
SENECA	NEW RIEGEL LSD	88.50	94.77	3.57	1.00	187.84
SENECA	OLD FORT LSD	96.85	103.89	7.12	3.15	211.01
SENECA	SENECA EAST LSD	97.98	103.83	6.81	1.39	210.02
SENECA	TIFFIN CSD	91.83	113.86	7.61	2.83	216.13
SHELBY	ANNA LSD	75.49	97.76	2.53	15.66	191.45
SHELBY	BOTKINS LSD	82.66	98.27	5.55	5.30	191.78
SHELBY	FAIRLAWN LSD	79.68	81.43	9.96	0.61	171.69
SHELBY	FORT LORAMIE LSD	85.43	95.04	2.27	1.66	184.40
SHELBY	HARDIN-HOUSTON LSD	83.40	91.47	3.79	5.51	184.17
SHELBY	JACKSON CENTER LSD	83.91	104.11	4.35	7.20	199.57
SHELBY	RUSSIA LSD	70.98	82.25	3.65	2.71	159.59
SHELBY	SIDNEY CSD	76.36	104.72	2.94	7.69	191.71
STARK	ALLIANCE CSD	59.44	82.49	2.84	2.80	147.55
STARK	CANTON CSD	47.20	66.37	3.39	4.09	121.06
STARK	CANTON LSD	79.38	106.52	16.70	11.82	214.41
STARK	FAIRLESS LSD	78.94	96.12	2.44	3.34	180.83
STARK	JACKSON LSD	154.54	215.82	5.60	5.00	380.95
STARK	LAKE LSD	102.07	116.05	1.21	1.52	220.84
STARK	LOUISVILLE CSD	91.81	103.23	2.30	1.91	199.25
STARK	MARLINGTON LSD	100.72	125.54	2.66	2.75	231.67
STARK	MASSILLON CSD	74.50	99.19	4.73	4.01	182.43
STARK	MINERVA LSD	76.14	91.51	4.23	3.08	174.96
STARK	NORTH CANTON CSD	114.28	138.11	1.90	1.75	256.05
STARK	NORTHWEST LSD	100.75	113.96	2.26	1.90	218.86
STARK	OSNABURG LSD	93.27	106.21	3.36	2.22	205.06
STARK	PERRY LSD	100.36	128.93	4.83	6.18	240.31
STARK	PLAIN LSD	132.12	161.10	3.54	1.25	298.01
STARK	SANDY VALLEY LSD	70.69	85.13	5.00	2.77	163.59
STARK	TUSLAW LSD	104.82	113.69	5.62	2.08	226.20

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County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
SUMMIT	AKRON CSD	$69.03	$95.19	$2.82	$2.94	$169.98
SUMMIT	BARBERTON CSD	73.10	93.81	2.05	3.19	172.16
SUMMIT	COPLEY-FAIRLAWN CSD	146.72	240.12	4.04	5.02	395.90
SUMMIT	COVENTRY LSD	155.84	186.88	3.69	1.60	348.00
SUMMIT	CUYAHOGA FALLS CSD	121.30	155.37	0.61	2.34	279.62
SUMMIT	GREEN LSD	126.61	159.44	2.96	2.95	291.95
SUMMIT	HUDSON CSD	160.40	186.67	0.97	3.35	351.39
SUMMIT	MANCHESTER LSD	116.86	122.84	2.82	1.40	243.92
SUMMIT	MOGADORE LSD	81.94	113.30	2.36	7.66	205.26
SUMMIT	NORDONIA HILLS CSD	197.64	241.02	5.70	4.45	448.80
SUMMIT	NORTON CSD	113.65	132.70	2.65	2.56	251.56
SUMMIT	REVERE LSD	278.16	326.40	4.96	3.16	612.69
SUMMIT	SPRINGFIELD LSD	108.74	147.36	2.13	6.38	264.62
SUMMIT	STOW MUNROE FALLS CSD	132.71	169.86	1.47	2.61	306.65
SUMMIT	TALLMADGE CSD	121.90	150.14	1.42	3.48	276.93
SUMMIT	TWINSBURG CSD	137.10	196.08	2.89	10.76	346.83
SUMMIT	WOODRIDGE LSD	184.52	247.70	2.60	7.21	442.02
TRUMBULL	BLOOMFIELD-MESPO LSD	135.52	142.71	3.93	0.90	283.06
TRUMBULL	BRISTOL LSD	96.98	99.91	2.27	0.54	199.70
TRUMBULL	BROOKFIELD LSD	80.73	96.61	6.98	2.64	186.94
TRUMBULL	CHAMPION LSD	93.62	103.86	1.56	1.57	200.62
TRUMBULL	GIRARD CSD	66.79	80.76	4.15	2.01	153.71
TRUMBULL	HOWLAND LSD	125.04	179.24	2.11	6.78	313.17
TRUMBULL	HUBBARD EVSD	85.30	101.90	2.33	2.48	192.00
TRUMBULL	JOSEPH-BADGER LSD	96.05	102.76	3.24	0.87	202.92
TRUMBULL	LABRAE LSD	62.67	74.38	4.64	2.24	143.92
TRUMBULL	LAKEVIEW LSD	106.17	133.27	2.97	2.99	245.41
TRUMBULL	LIBERTY LSD	103.21	135.39	2.85	2.29	243.75
TRUMBULL	LORDSTOWN LSD	94.07	165.20	13.75	17.11	290.13
TRUMBULL	MAPLEWOOD LSD	92.78	95.69	2.32	0.32	191.11
TRUMBULL	MATHEWS LSD	142.69	164.28	5.30	2.72	315.00
TRUMBULL	MC DONALD LSD	64.83	69.00	1.39	1.31	136.52
TRUMBULL	NEWTON FALLS EVSD	68.05	79.33	1.33	1.54	150.24
TRUMBULL	NILES CSD	68.59	86.37	5.43	2.54	162.93
TRUMBULL	SOUTHINGTON LSD	91.67	94.57	2.06	0.86	189.16
TRUMBULL	WARREN CSD	41.04	54.12	2.51	4.25	101.93
TRUMBULL	WEATHERSFIELD LSD	76.06	93.21	4.25	15.09	188.61

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
TUSCARAWAS	CLAYMONT CSD	$52.69	$62.87	$4.73	$2.67	$122.97
TUSCARAWAS	DOVER CSD	103.94	138.81	1.35	7.22	251.33
TUSCARAWAS	GARAWAY LSD	118.45	145.92	3.98	5.26	273.62
TUSCARAWAS	INDIAN VALLEY LSD	67.26	77.89	10.02	1.79	156.96
TUSCARAWAS	NEW PHILADELPHIA CSD	101.68	133.78	4.28	4.34	244.08
TUSCARAWAS	NEWCOMERSTOWN EVSD	62.30	77.79	6.52	2.65	149.26
TUSCARAWAS	STRASBURG-FRANKLIN LSD	103.32	121.71	2.96	1.59	229.58
TUSCARAWAS	TUSCARAWAS VALLEY LSD	104.87	118.74	5.36	1.65	230.63
UNION	FAIRBANKS LSD	158.59	172.58	5.42	4.74	341.33
UNION	MARYSVILLE EVSD	86.51	121.76	6.64	7.85	222.76
UNION	NORTH UNION LSD	88.27	92.09	4.88	0.57	185.81
VAN WERT	CRESTVIEW LSD	83.96	86.41	6.89	0.56	177.82
VAN WERT	LINCOLNVIEW LSD	97.29	100.05	3.57	1.40	202.31
VAN WERT	VAN WERT CSD	75.60	93.93	3.14	4.42	177.09
VINTON	VINTON LSD	52.11	57.32	12.04	1.58	123.04
WARREN	CARLISLE LSD	88.28	96.63	15.29	0.62	200.82
WARREN	FRANKLIN CSD	94.23	150.13	5.74	6.43	256.53
WARREN	KINGS LSD	146.84	194.20	3.62	6.59	351.25
WARREN	LEBANON CSD	123.25	143.62	3.33	2.24	272.43
WARREN	LITTLE MIAMI LSD	176.94	183.85	3.97	1.60	366.36
WARREN	MASON CSD	123.97	148.09	1.99	4.80	278.84
WARREN	SPRINGBORO COMMUNITY SD	154.94	166.09	5.71	1.45	328.20
WARREN	WAYNE LSD	134.60	146.29	5.02	0.97	286.88
WASHINGTON	BELPRE CSD	94.93	123.54	5.08	15.42	238.96
WASHINGTON	FORT FRYE LSD	62.58	80.77	41.65	0.93	185.93
WASHINGTON	FRONTIER LSD	57.28	61.87	4.90	2.08	126.13
WASHINGTON	MARIETTA CSD	97.08	137.85	4.72	4.51	244.16
WASHINGTON	WARREN LSD	70.55	80.67	7.43	5.58	164.22
WASHINGTON	WOLF CREEK LSD	57.55	84.63	117.32	3.72	263.22
WAYNE	CHIPPEWA LSD	113.27	121.12	6.09	1.87	242.35
WAYNE	DALTON LSD	121.84	139.73	3.20	4.07	268.84
WAYNE	GREENE LSD	97.66	108.14	2.55	1.35	209.71
WAYNE	NORTH CENTRAL LSD	95.36	108.66	2.43	1.55	207.99
WAYNE	NORTHWESTERN LSD	87.20	94.73	2.46	1.94	186.33
WAYNE	ORRVILLE CSD	86.00	123.00	0.96	7.45	217.41
WAYNE	RITTMAN EVSD	79.80	91.00	1.57	2.26	174.62
WAYNE	SOUTHEAST LSD	141.54	162.52	4.17	5.04	313.27

APPENDIX E
2008 PER PUPIL SCHOOL PROPERTY TAXES PER MILL

County	Name	Class One Real Property	Class Two Real Property	Utility Tangible Property	Business Tangible Property	Total Property
WAYNE	TRIWAY LSD	$106.94	$122.53	$4.67	$3.09	$237.23
WAYNE	WOOSTER CSD	108.67	159.44	3.73	7.50	279.34
WILLIAMS	BRYAN CSD	95.19	129.61	1.97	6.97	233.74
WILLIAMS	EDGERTON LSD	83.32	98.59	4.94	4.20	191.05
WILLIAMS	EDON-NORTHWEST LSD	82.82	93.18	3.24	2.95	182.21
WILLIAMS	MILLCREEK-WEST UNITY LSD	74.78	88.36	2.93	2.80	168.86
WILLIAMS	MONTPELIER EVSD	64.29	79.75	1.47	3.24	148.75
WILLIAMS	NORTH CENTRAL LSD	88.18	106.33	2.27	4.51	201.29
WILLIAMS	STRYKER LSD	82.01	95.06	8.02	2.35	187.43
WOOD	BOWLING GREEN CSD	130.40	198.57	1.67	4.35	334.99
WOOD	EASTWOOD LSD	103.42	114.29	7.76	2.58	228.04
WOOD	ELMWOOD LSD	75.91	79.60	7.26	0.99	163.76
WOOD	LAKE LSD	98.98	132.97	6.80	5.44	244.20
WOOD	NORTH BALTIMORE LSD	58.57	79.55	4.80	4.49	147.42
WOOD	NORTHWOOD LSD	81.43	128.21	2.06	9.83	221.53
WOOD	OTSEGO LSD	117.07	125.65	3.35	0.99	247.07
WOOD	PERRYSBURG EVSD	142.62	175.11	2.09	2.69	322.51
WOOD	ROSSFORD EVSD	103.79	181.20	3.59	14.60	303.17
WYANDOT	CAREY EVSD	84.05	97.29	1.84	3.44	186.62
WYANDOT	MOHAWK LSD	101.06	104.54	4.73	0.65	210.97
WYANDOT	UPPER SANDUSKY EVSD	95.00	118.07	4.27	5.66	223.00

APPENDIX F

2007 SCHOOL TAX EFFORT

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Adams	Manchester LSD	1.49%	24.30	1.49%	24.30
Adams	Ohio Valley LSD	1.56%	29.31	1.56%	29.31
Allen	Allen East LSD	1.94%	33.13	1.94%	33.13
Allen	Bath LSD	1.78%	35.18	1.78%	35.18
Allen	Bluffton EVSD	1.59%	30.11	1.86%	34.44
Allen	Delphos CSD	1.27%	25.98	1.27%	25.98
Allen	Elida LSD	1.98%	36.76	1.98%	36.76
Allen	Lima CSD	1.32%	32.36	1.32%	32.36
Allen	Perry LSD	1.39%	30.52	1.39%	30.52
Allen	Shawnee LSD	1.54%	34.40	1.54%	34.40
Allen	Spencerville LSD	1.78%	28.89	2.68%	41.37
Ashland	Ashland CSD	1.83%	34.08	1.83%	34.08
Ashland	Hillsdale LSD	2.44%	32.28	2.44%	32.28
Ashland	Loudonville-Perrysville EVSD	2.29%	32.88	3.40%	46.52
Ashland	Mapleton LSD	1.86%	27.14	1.86%	27.14
Ashtabula	Ashtabula Area CSD	1.81%	33.53	1.81%	33.53
Ashtabula	Buckeye LSD	1.69%	25.31	1.69%	25.31
Ashtabula	Conneaut Area CSD	1.65%	26.58	1.65%	26.58
Ashtabula	Geneva Area CSD	1.94%	28.00	1.94%	28.00
Ashtabula	Grand Valley LSD	2.69%	30.39	2.69%	30.39
Ashtabula	Jefferson Area LSD	2.28%	31.08	2.28%	31.08
Ashtabula	Pymatuning Valley LSD	2.90%	33.79	2.90%	33.79
Athens	Alexander LSD	1.61%	25.62	1.61%	25.62
Athens	Athens CSD	2.07%	33.79	2.70%	42.71
Athens	Federal Hocking LSD	1.83%	26.40	1.83%	26.40
Athens	Nelsonville-York CSD	1.61%	28.59	1.61%	28.59
Athens	Trimble LSD	1.24%	23.89	1.24%	23.89
Auglaize	Minster LSD	1.79%	34.07	2.26%	41.71
Auglaize	New Bremen LSD	1.09%	28.45	2.02%	49.23
Auglaize	New Knoxville LSD	1.97%	29.82	3.28%	46.83
Auglaize	St Marys CSD	2.08%	35.79	2.08%	35.79
Auglaize	Wapakoneta CSD	1.49%	27.83	2.16%	38.65
Auglaize	Waynesfield-Goshen LSD	2.21%	36.06	3.13%	48.94
Belmont	Barnesville EVSD	1.29%	25.03	1.30%	25.08
Belmont	Bellaire LSD	1.22%	27.19	1.22%	27.19
Belmont	Bridgeport EVSD	1.02%	27.66	1.02%	27.66

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Belmont	Martins Ferry CSD	1.16%	28.32	1.16%	28.32
Belmont	Shadyside LSD	1.38%	29.99	1.38%	29.99
Belmont	St Clairsville-Richland CSD	1.26%	23.95	1.26%	23.95
Belmont	Union LSD	1.36%	24.81	1.36%	24.81
Brown	Eastern LSD	2.26%	29.36	2.26%	29.36
Brown	Fayetteville-Perry LSD	2.44%	33.17	2.44%	33.17
Brown	Georgetown EVSD	1.74%	28.27	1.74%	28.27
Brown	Ripley-Union-Lewis LSD	1.65%	28.45	1.65%	28.45
Brown	Western Brown LSD	1.56%	25.66	1.56%	25.66
Butler	Edgewood CSD	2.29%	34.56	2.29%	34.56
Butler	Fairfield CSD	1.60%	30.64	1.60%	30.64
Butler	Hamilton CSD	1.78%	32.49	1.78%	32.49
Butler	Lakota LSD	1.97%	37.69	1.97%	37.69
Butler	Madison LSD	2.74%	38.28	3.24%	44.37
Butler	Middletown CSD	2.36%	44.79	2.36%	44.79
Butler	Monroe LSD	2.42%	42.03	2.42%	42.03
Butler	New Miami LSD	1.78%	26.10	2.80%	38.76
Butler	Ross LSD	1.97%	28.11	2.68%	36.77
Butler	Talawanda CSD	2.24%	29.75	3.15%	40.17
Carroll	Brown LSD	2.57%	33.08	2.57%	33.08
Carroll	Carrollton EVSD	1.56%	22.02	1.56%	22.02
Champaign	Graham LSD	1.98%	28.78	1.98%	28.78
Champaign	Mechanicsburg EVSD	2.10%	32.86	3.55%	52.27
Champaign	Triad LSD	1.61%	24.95	3.01%	43.86
Champaign	Urbana CSD	1.98%	35.26	1.98%	35.26
Champaign	West Liberty-Salem LSD	1.60%	24.31	2.99%	42.63
Clark	Clark-Shawnee LSD	1.61%	29.44	1.61%	29.44
Clark	Greenon LSD	1.57%	27.57	1.57%	27.57
Clark	Northeastern LSD	1.80%	30.03	1.80%	30.03
Clark	Northwestern LSD	1.70%	30.91	1.70%	30.91
Clark	Southeastern LSD	2.11%	29.84	3.25%	43.80
Clark	Springfield CSD	1.97%	39.24	1.97%	39.24
Clark	Tecumseh LSD	2.20%	38.87	2.20%	38.87
Clermont	Batavia LSD	1.35%	28.04	1.35%	28.04
Clermont	Bethel-Tate LSD	1.83%	26.69	1.83%	26.69
Clermont	Clermont-Northeastern LSD	1.76%	24.00	2.73%	35.51

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Clermont	Felicity-Franklin LSD	1.64%	26.47	1.64%	26.47
Clermont	Goshen LSD	1.82%	28.96	2.76%	41.88
Clermont	Milford EVSD	2.19%	41.13	2.19%	41.13
Clermont	New Richmond EVSD	1.32%	23.66	1.32%	23.66
Clermont	West Clermont LSD	1.76%	33.11	1.76%	33.11
Clermont	Williamsburg LSD	2.10%	31.29	2.10%	31.29
Clinton	Blanchester LSD	1.55%	26.34	1.55%	26.34
Clinton	Clinton-Massie LSD	2.07%	28.38	2.07%	28.38
Clinton	East Clinton LSD	1.76%	26.71	1.76%	26.71
Clinton	Wilmington CSD	1.54%	25.21	2.45%	38.00
Columbiana	Beaver LSD	1.74%	27.50	1.74%	27.50
Columbiana	Columbiana EVSD	1.71%	27.50	2.58%	39.51
Columbiana	Crestview LSD	1.59%	27.80	2.52%	41.98
Columbiana	East Liverpool CSD	1.16%	28.76	1.16%	28.76
Columbiana	East Palestine CSD	1.85%	31.98	1.85%	31.98
Columbiana	Leetonia EVSD	1.94%	35.19	1.94%	35.19
Columbiana	Lisbon EVSD	1.62%	30.12	1.62%	30.12
Columbiana	Salem CSD	1.65%	32.93	1.65%	33.02
Columbiana	Southern LSD	1.43%	25.43	1.43%	25.43
Columbiana	United LSD	1.63%	24.32	2.11%	30.49
Columbiana	Wellsville LSD	1.16%	28.07	1.16%	28.07
Coshocton	Coshocton CSD	1.52%	32.29	1.52%	32.29
Coshocton	Ridgewood LSD	1.49%	25.85	1.49%	25.85
Coshocton	River View LSD	1.61%	23.07	1.61%	23.07
Crawford	Buckeye Central LSD	1.95%	30.08	3.30%	47.85
Crawford	Bucyrus CSD	1.92%	38.23	1.92%	38.23
Crawford	Colonel Crawford LSD	1.84%	29.72	2.61%	40.24
Crawford	Crestline EVSD	1.70%	32.43	1.70%	32.43
Crawford	Galion CSD	1.67%	31.63	1.67%	31.63
Crawford	Wynford LSD	2.27%	34.58	2.27%	34.58
Cuyahoga	Bay Village CSD	2.28%	45.85	2.28%	45.85
Cuyahoga	Beachwood CSD	1.34%	36.35	1.34%	36.35
Cuyahoga	Bedford CSD	1.93%	31.00	1.93%	31.00
Cuyahoga	Berea CSD	2.44%	37.96	2.44%	37.96
Cuyahoga	Brecksville-Broadview Hts CSD	2.18%	39.23	2.18%	39.23
Cuyahoga	Brooklyn CSD	1.87%	34.93	1.87%	34.93

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Cuyahoga	Chagrin Falls EVSD	2.03%	47.82	2.03%	47.82
Cuyahoga	Cleveland Hts-Univ Hts CSD	4.18%	29.08	4.18%	29.08
Cuyahoga	Cleveland CSD	0.97%	60.30	0.97%	60.30
Cuyahoga	Cuyahoga Heights LSD	1.47%	24.45	1.47%	24.45
Cuyahoga	East Cleveland CSD	2.55%	35.48	2.55%	35.48
Cuyahoga	Euclid CSD**	2.72%	46.14	5.39%	27.45
Cuyahoga	Fairview Park CSD	2.94%	53.92	2.94%	53.92
Cuyahoga	Garfield Heights CSD	2.67%	42.12	2.67%	42.12
Cuyahoga	Independence LSD	2.31%	31.27	2.31%	31.27
Cuyahoga	Lakewood CSD	2.24%	45.97	2.24%	45.97
Cuyahoga	Maple Heights CSD	2.52%	37.43	2.52%	37.43
Cuyahoga	Mayfield CSD	2.07%	38.15	2.07%	38.15
Cuyahoga	North Olmsted CSD	2.58%	43.17	2.58%	43.17
Cuyahoga	North Royalton CSD	2.23%	35.70	2.23%	35.70
Cuyahoga	Olmsted Falls CSD	2.49%	43.69	2.49%	43.69
Cuyahoga	Orange CSD	1.77%	40.15	1.77%	40.15
Cuyahoga	Parma CSD	2.53%	38.87	2.53%	38.87
Cuyahoga	Richmond Heights LSD	2.15%	33.62	2.15%	33.62
Cuyahoga	Rocky River CSD	2.01%	40.82	2.01%	40.82
Cuyahoga	Shaker Heights CSD	2.44%	71.00	2.44%	71.00
Cuyahoga	Solon CSD	2.10%	39.93	2.10%	39.93
Cuyahoga	South Euclid-Lyndhurst CSD	2.86%	50.64	2.86%	50.64
Cuyahoga	Strongsville CSD	2.38%	40.23	2.38%	40.23
Cuyahoga	Warrensville Heights CSD	2.31%	49.67	2.31%	49.67
Cuyahoga	Westlake CSD	1.51%	31.75	1.51%	31.75
Darke	Ansonia LSD	1.98%	28.03	2.68%	36.47
Darke	Arcanum Butler LSD	2.12%	29.97	3.53%	46.93
Darke	Franklin-Monroe LSD	1.71%	29.33	2.30%	38.08
Darke	Greenville CSD	1.26%	20.93	1.69%	26.90
Darke	Mississinawa Valley LSD	2.01%	25.93	3.60%	43.30
Darke	Tri-Village LSD	1.99%	29.33	3.30%	45.80
Darke	Versailles EVSD	1.58%	30.10	2.35%	42.70
Defiance	Ayersville LSD	1.59%	31.31	2.17%	40.80
Defiance	Central LSD	1.98%	30.53	2.64%	39.11
Defiance	Defiance CSD	1.47%	31.89	1.90%	39.75
Defiance	Hicksville EVSD	1.76%	32.49	3.03%	52.18

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Defiance	Northeastern LSD	1.65%	30.42	1.65%	30.42
Delaware	Big Walnut LSD	2.34%	29.13	3.06%	36.98
Delaware	Buckeye Valley LSD	2.33%	28.09	3.29%	38.19
Delaware	Delaware CSD	2.51%	43.07	2.51%	43.07
Delaware	Olentangy LSD	3.09%	46.37	3.09%	46.37
Erie	Berlin-Milan LSD	1.87%	28.51	1.87%	28.51
Erie	Huron CSD	2.52%	34.42	2.52%	34.42
Erie	Kelleys Island LSD	16.62%	16.95	16.62%	16.95
Erie	Margaretta LSD	2.01%	28.49	2.01%	28.49
Erie	Perkins LSD	1.83%	30.22	1.83%	30.22
Erie	Sandusky CSD	2.21%	35.28	2.21%	35.28
Erie	Vermilion LSD	2.55%	31.88	2.55%	31.88
Fairfield	Amanda-Clearcreek LSD	1.75%	24.85	1.75%	24.85
Fairfield	Berne Union LSD	1.88%	25.71	2.84%	36.98
Fairfield	Bloom Carroll LSD	1.66%	22.00	2.80%	35.15
Fairfield	Fairfield Union LSD	1.89%	25.54	3.85%	48.23
Fairfield	Lancaster CSD	1.27%	21.13	2.43%	37.12
Fairfield	Liberty Union-Thurston LSD	2.21%	29.81	3.86%	49.12
Fairfield	Pickerington LSD	2.62%	42.40	3.57%	55.86
Fairfield	Walnut Township LSD	2.99%	28.10	4.10%	37.13
Fayette	Miami Trace LSD	2.48%	36.60	2.48%	36.60
Fayette	Washington Court House CSD	1.81%	30.74	1.81%	30.74
Franklin	Bexley CSD	1.92%	47.72	2.57%	61.82
Franklin	Canal Winchester LSD	2.42%	34.63	3.18%	44.04
Franklin	Columbus CSD	2.11%	40.23	2.11%	40.23
Franklin	Dublin CSD	2.21%	42.12	2.21%	42.12
Franklin	Gahanna-Jefferson CSD	2.13%	36.54	2.13%	36.54
Franklin	Grandview Heights CSD	2.43%	41.67	2.43%	41.67
Franklin	Groveport Madison LSD	1.77%	28.94	1.77%	28.94
Franklin	Hamilton LSD	1.56%	30.72	1.56%	30.72
Franklin	Hilliard CSD	3.07%	50.14	3.07%	50.14
Franklin	New Albany-Plain LSD	2.78%	51.47	2.78%	51.47
Franklin	Reynoldsburg CSD	2.36%	39.69	2.87%	46.99
Franklin	South-Western CSD	2.10%	34.65	2.10%	34.65
Franklin	Upper Arlington CSD	2.53%	46.94	2.53%	46.94
Franklin	Westerville CSD	2.48%	42.28	2.48%	42.28

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
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County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Franklin	Whitehall CSD	2.02%	41.74	2.02%	41.74
Franklin	Worthington CSD	2.23%	41.47	2.23%	41.47
Fulton	Archbold-Area LSD	1.93%	33.71	1.93%	33.71
Fulton	Evergreen LSD	2.41%	31.15	3.75%	46.13
Fulton	Gorham Fayette LSD	2.23%	37.08	3.13%	49.84
Fulton	Pettisville LSD	2.44%	36.70	3.32%	47.95
Fulton	Pike-Delta-York LSD	1.99%	31.88	1.99%	31.88
Fulton	Swanton LSD	2.37%	34.93	3.47%	48.88
Fulton	Wauseon EVSD	2.28%	40.11	2.28%	40.11
Gallia	Gallia County LSD	1.66%	30.75	1.66%	30.75
Gallia	Gallipolis CSD	1.63%	30.45	1.63%	30.45
Geauga	Berkshire LSD	1.66%	22.52	2.44%	31.73
Geauga	Cardinal LSD	2.27%	27.71	2.27%	27.71
Geauga	Chardon LSD	2.27%	32.15	2.27%	32.15
Geauga	Kenston LSD	2.34%	40.26	2.34%	40.26
Geauga	Ledgemont LSD	1.72%	21.88	2.36%	28.98
Geauga	Newbury LSD	2.03%	29.66	2.03%	29.66
Geauga	West Geauga LSD	2.01%	33.28	2.01%	33.28
Greene	Beavercreek CSD	2.36%	40.02	2.36%	40.02
Greene	Cedar Cliff LSD	2.18%	28.35	3.09%	38.73
Greene	Fairborn CSD	1.85%	32.63	2.32%	39.83
Greene	Greeneview LSD	2.21%	27.83	3.15%	38.19
Greene	Sugarcreek LSD	2.27%	38.07	2.27%	38.07
Greene	Xenia CSD	2.32%	34.58	2.78%	40.41
Greene	Yellow Springs EVSD	2.30%	34.31	3.23%	46.49
Guernsey	Cambridge CSD	1.58%	32.74	1.58%	32.74
Guernsey	East Guernsey LSD	1.94%	28.69	1.94%	28.69
Guernsey	Rolling Hills LSD	1.51%	28.26	1.51%	28.26
Hamilton	Cincinnati CSD	1.84%	42.70	1.84%	42.70
Hamilton	Deer Park CSD	2.30%	38.27	2.30%	38.27
Hamilton	Finneytown LSD	2.44%	46.70	2.44%	46.70
Hamilton	Forest Hills LSD	1.51%	33.77	1.51%	33.77
Hamilton	Indian Hill EVSD	1.08%	25.58	1.08%	25.58
Hamilton	Lockland CSD	1.75%	39.06	1.75%	39.06
Hamilton	Loveland CSD	2.21%	41.09	2.21%	41.09
Hamilton	Madeira CSD	2.88%	46.87	2.88%	46.87

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Hamilton	Mariemont CSD	2.29%	42.82	2.29%	42.82
Hamilton	Mount Healthy CSD	2.45%	43.59	2.45%	43.59
Hamilton	North College Hill CSD	1.99%	34.74	1.99%	34.74
Hamilton	Northwest LSD	1.58%	30.09	1.58%	30.09
Hamilton	Norwood CSD	1.85%	30.70	1.85%	30.70
Hamilton	Oak Hills LSD	1.26%	29.53	1.26%	29.53
Hamilton	Princeton CSD	1.23%	25.53	1.23%	25.53
Hamilton	Reading CSD	1.61%	30.75	1.61%	30.75
Hamilton	Southwest LSD	1.60%	25.46	2.09%	32.21
Hamilton	St Bernard-Elmwood Place CSD	2.30%	45.27	2.30%	45.27
Hamilton	Sycamore CSD	1.52%	32.49	1.52%	32.49
Hamilton	Three Rivers LSD	1.30%	29.06	1.30%	29.06
Hamilton	Winton Woods CSD	2.15%	39.71	2.15%	39.71
Hamilton	Wyoming CSD	1.80%	39.77	2.93%	61.52
Hancock	Arcadia LSD	1.69%	29.62	2.53%	42.07
Hancock	Arlington LSD	1.35%	21.90	2.47%	37.24
Hancock	Cory-Rawson LSD	1.39%	21.15	3.01%	42.27
Hancock	Findlay CSD	1.57%	31.79	1.57%	31.79
Hancock	Liberty Benton LSD	1.44%	28.21	2.17%	40.40
Hancock	McComb LSD	1.86%	25.40	3.22%	41.15
Hancock	Van Buren LSD	1.78%	30.32	1.78%	30.32
Hancock	Vanlue LSD	1.96%	33.02	2.93%	47.03
Hardin	Ada EVSD	1.69%	31.04	2.42%	42.44
Hardin	Hardin Northern LSD	2.06%	29.68	3.56%	47.96
Hardin	Kenton CSD	1.25%	22.00	2.15%	35.44
Hardin	Ridgemont LSD	1.97%	25.40	2.89%	35.67
Hardin	Riverdale LSD	1.71%	26.85	2.68%	39.76
Hardin	Upper Scioto Valley LSD	1.96%	29.21	2.43%	35.15
Harrison	Conotton Valley Union LSD	2.63%	32.05	2.63%	32.05
Harrison	Harrison Hills CSD	1.04%	22.95	1.04%	22.95
Henry	Holgate LSD	2.35%	35.59	3.69%	52.89
Henry	Liberty Center LSD	1.76%	26.35	3.46%	48.21
Henry	Napoleon CSD	1.87%	33.51	1.87%	33.51
Henry	Patrick Henry LSD	2.10%	30.25	3.62%	49.02
Highland	Bright LSD	1.75%	24.49	1.75%	24.49
Highland	Fairfield LSD	1.70%	29.55	1.70%	29.55

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Highland	Greenfield EVSD	1.64%	24.61	2.70%	38.11
Highland	Hillsboro CSD	1.74%	26.27	2.65%	38.03
Highland	Lynchburg-Clay LSD	1.48%	23.95	1.48%	23.95
Hocking	Logan-Hocking LSD	2.46%	30.43	2.46%	30.43
Holmes	East Holmes LSD	2.06%	25.13	2.06%	25.13
Holmes	West Holmes LSD	2.29%	34.16	2.29%	34.16
Huron	Bellevue CSD	1.92%	31.95	2.35%	38.14
Huron	Monroeville LSD	1.97%	33.19	1.97%	33.19
Huron	New London LSD	1.73%	26.98	2.61%	38.66
Huron	Norwalk CSD	1.42%	26.52	1.88%	33.78
Huron	South Central LSD	1.61%	25.01	2.71%	39.66
Huron	Western Reserve LSD	1.59%	24.98	2.75%	40.77
Huron	Willard CSD	1.80%	29.94	1.80%	29.94
Jackson	Jackson CSD	1.50%	29.02	1.50%	29.02
Jackson	Oak Hill Union LSD	1.36%	26.08	1.36%	26.08
Jackson	Wellston CSD	1.23%	25.10	1.23%	25.10
Jefferson	Buckeye LSD	1.10%	23.94	1.10%	23.94
Jefferson	Edison LSD	1.19%	23.43	1.19%	23.43
Jefferson	Indian Creek LSD	1.30%	25.75	1.30%	25.75
Jefferson	Steubenville CSD	1.03%	27.99	1.03%	27.99
Jefferson	Toronto CSD	0.89%	21.46	0.89%	21.46
Knox	Centerburg LSD	1.96%	26.92	2.64%	35.09
Knox	Danville LSD	2.17%	24.88	4.00%	42.92
Knox	East Knox LSD	3.11%	29.91	3.11%	29.91
Knox	Fredericktown LSD	2.02%	31.92	2.02%	31.92
Knox	Mount Vernon CSD	1.63%	31.93	1.63%	31.93
Lake	Fairport Harbor EVSD	2.78%	38.91	2.78%	38.91
Lake	Kirtland LSD	2.42%	36.10	2.42%	36.10
Lake	Madison LSD	1.93%	25.72	1.93%	25.72
Lake	Mentor EVSD	2.17%	32.82	2.17%	32.82
Lake	Painsville City LSD	2.23%	35.58	2.23%	35.58
Lake	Perry LSD	1.73%	21.50	1.73%	21.50
Lake	Riverside LSD	2.11%	27.48	2.11%	27.48
Lake	Wickliffe CSD	2.28%	30.96	2.28%	30.96
Lake	Willoughby-Eastlake CSD	2.02%	30.69	2.02%	30.69
Lawrence	Chesapeake Union EVSD	1.40%	25.66	1.40%	25.66

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Lawrence	Dawson-Bryant LSD	1.31%	25.83	1.31%	25.83
Lawrence	Fairland LSD	1.53%	24.98	1.53%	24.98
Lawrence	Ironton CSD	1.39%	30.91	1.39%	30.91
Lawrence	Rock Hill LSD	1.07%	22.60	1.07%	22.60
Lawrence	South Point LSD	1.47%	27.59	1.47%	27.59
Lawrence	Symmes Valley LSD	1.42%	25.70	1.42%	25.70
Licking	Granville EVSD	2.52%	44.37	2.52%	44.37
Licking	Heath CSD	2.17%	38.21	2.17%	38.21
Licking	Johnstown-Monroe LSD	1.78%	22.50	2.72%	33.03
Licking	Lakewood LSD	2.28%	31.08	2.28%	31.08
Licking	Licking Heights LSD	2.72%	39.80	2.72%	39.80
Licking	Licking Valley LSD	1.96%	27.87	2.90%	39.43
Licking	Newark CSD	1.69%	30.54	2.59%	44.41
Licking	North Fork LSD	1.92%	27.54	2.47%	34.27
Licking	Northridge LSD	2.27%	25.99	3.25%	35.85
Licking	Southwest Licking LSD	2.37%	32.99	3.10%	41.85
Logan	Bellefontaine CSD	1.53%	31.41	1.53%	31.41
Logan	Benjamin Logan LSD	1.97%	29.60	1.97%	29.60
Logan	Indian Lake LSD	3.66%	33.90	3.66%	33.90
Logan	Riverside LSD	1.81%	28.03	2.53%	37.66
Lorain	Amherst EVSD	2.12%	33.75	2.12%	33.75
Lorain	Avon Lake CSD	2.15%	35.72	2.15%	35.72
Lorain	Avon LSD	2.44%	35.13	2.44%	35.13
Lorain	Clearview LSD	2.17%	37.30	2.17%	37.30
Lorain	Columbia LSD	2.70%	34.28	2.70%	34.28
Lorain	Elyria CSD	1.91%	33.74	1.91%	33.74
Lorain	Firelands LSD	2.00%	26.39	2.00%	26.39
Lorain	Keystone LSD	2.12%	27.80	2.12%	27.80
Lorain	Lorain CSD	1.60%	26.62	1.60%	26.62
Lorain	Midview LSD	2.12%	29.02	2.12%	29.02
Lorain	North Ridgeville CSD	2.15%	29.71	2.15%	29.71
Lorain	Oberlin CSD	1.44%	25.04	2.98%	48.05
Lorain	Sheffield-Sheffield Lake CSD	2.27%	35.47	2.27%	35.47
Lorain	Wellington EVSD	1.61%	22.00	2.52%	32.72
Lucas	Anthony Wayne LSD	2.08%	30.91	2.08%	30.91
Lucas	Maumee CSD	2.10%	38.69	2.10%	38.69

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Lucas	Oregon CSD	2.46%	37.96	2.46%	37.96
Lucas	Ottawa Hills LSD	1.74%	61.12	1.74%	61.12
Lucas	Springfield LSD	2.08%	36.82	2.08%	36.82
Lucas	Sylvania CSD	1.96%	38.63	1.96%	38.63
Lucas	Toledo CSD	1.64%	31.74	1.64%	31.74
Lucas	Washington LSD	2.00%	33.32	2.00%	33.32
Madison	Jefferson LSD	2.26%	37.21	2.74%	43.93
Madison	Jonathan Alder LSD	2.03%	29.02	2.66%	36.82
Madison	London CSD	1.81%	29.30	2.75%	42.17
Madison	Madison-Plains LSD	2.69%	32.81	2.69%	32.81
Mahoning	Austintown LSD	1.58%	32.82	1.58%	32.82
Mahoning	Boardman LSD	1.64%	34.12	1.64%	34.12
Mahoning	Campbell CSD	1.63%	38.76	1.63%	38.76
Mahoning	Canfield LSD	1.78%	34.88	1.78%	34.88
Mahoning	Jackson-Milton LSD	2.64%	35.56	2.64%	35.56
Mahoning	Lowellville LSD	1.35%	29.60	1.35%	29.60
Mahoning	Poland LSD	1.83%	37.60	1.83%	37.60
Mahoning	Sebring LSD	1.07%	28.06	1.68%	40.98
Mahoning	South Range LSD	2.55%	40.50	2.55%	40.50
Mahoning	Springfield LSD	1.50%	25.40	2.48%	39.60
Mahoning	Struthers CSD	1.96%	39.41	1.96%	39.41
Mahoning	West Branch LSD	1.55%	25.08	1.55%	25.09
Mahoning	Western Reserve LSD	2.79%	42.53	2.79%	42.53
Mahoning	Youngstown CSD	1.66%	44.59	1.66%	44.59
Marion	Elgin LSD	1.72%	27.90	1.72%	27.90
Marion	Marion CSD	1.56%	31.05	1.56%	31.05
Marion	Pleasant LSD	1.41%	26.91	1.41%	26.91
Marion	Ridgedale LSD	1.89%	28.04	1.89%	28.04
Marion	River Valley LSD	1.65%	29.54	1.65%	29.54
Medina	Black River LSD	1.97%	25.40	1.97%	25.40
Medina	Brunswick CSD	2.71%	41.25	2.71%	41.25
Medina	Buckeye LSD	2.07%	26.70	2.07%	26.70
Medina	Cloverleaf LSD	2.18%	29.52	2.52%	33.57
Medina	Highland LSD	2.40%	31.10	2.40%	31.10
Medina	Medina CSD	2.50%	42.25	2.50%	42.25
Medina	Wadsworth CSD	2.01%	31.69	2.01%	31.69

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Meigs	Eastern LSD	1.15%	22.55	1.15%	22.55
Meigs	Meigs LSD	1.05%	23.25	1.05%	23.25
Meigs	Southern LSD	1.27%	24.55	1.27%	24.55
Mercer	Celina CSD	2.39%	35.55	3.04%	43.69
Mercer	Coldwater EVSD	2.05%	34.08	2.53%	40.90
Mercer	Fort Recovery LSD	1.58%	23.41	3.18%	43.77
Mercer	Marion LSD	2.79%	39.98	2.79%	39.98
Mercer	Parkway LSD	2.28%	32.83	3.13%	43.46
Mercer	St Henry Consolidated LSD	1.99%	34.49	1.99%	34.49
Miami	Bethel LSD	1.93%	29.42	1.93%	29.42
Miami	Bradford EVSD	1.54%	25.53	3.45%	52.68
Miami	Covington EVSD	1.43%	22.74	2.97%	43.88
Miami	Miami East LSD	2.18%	32.22	3.14%	44.43
Miami	Milton-Union EVSD	2.11%	32.63	2.16%	33.27
Miami	Newton LSD	2.33%	34.45	3.90%	54.43
Miami	Piqua CSD	1.73%	32.39	2.38%	42.69
Miami	Tipp City EVSD	1.96%	35.00	1.96%	35.00
Miami	Troy CSD	1.49%	26.66	2.74%	45.81
Monroe	Switzerland Of Ohio LSD	1.28%	21.54	1.28%	21.54
Montgomery	Brookville LSD	1.58%	38.96	1.58%	38.96
Montgomery	Centerville CSD	1.65%	36.73	1.65%	36.73
Montgomery	Dayton CSD	1.96%	40.50	1.96%	40.50
Montgomery	Huber Heights CSD	2.66%	50.46	2.66%	50.46
Montgomery	Jefferson Township LSD	2.21%	34.47	2.21%	34.47
Montgomery	Kettering CSD	1.89%	40.88	1.89%	40.88
Montgomery	Mad River LSD	1.41%	38.81	1.41%	38.81
Montgomery	Miamisburg CSD	1.99%	38.35	1.99%	38.35
Montgomery	New Lebanon LSD	1.88%	31.59	3.01%	47.60
Montgomery	Northmont CSD	2.16%	39.77	2.16%	39.77
Montgomery	Northridge LSD	1.87%	38.84	1.87%	38.84
Montgomery	Oakwood CSD	2.16%	52.46	2.16%	52.46
Montgomery	Trotwood-Madison CSD	2.30%	46.80	2.30%	46.80
Montgomery	Valley View LSD	1.79%	26.79	2.96%	41.84
Montgomery	Vandalia-Butler CSD	2.06%	39.44	2.06%	39.44
Montgomery	West Carrollton CSD	2.18%	44.83	2.18%	44.83
Morgan	Morgan LSD	1.72%	24.86	1.72%	24.86

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Morrow	Cardington-Lincoln LSD	1.88%	26.19	1.88%	26.19
Morrow	Highland LSD	2.08%	26.59	2.56%	31.92
Morrow	Mount Gilead EVSD	2.07%	27.64	2.77%	35.78
Morrow	Northmor LSD	2.26%	29.07	3.19%	39.44
Muskingum	East Muskingum LSD	1.74%	28.45	1.74%	28.45
Muskingum	Franklin LSD	1.78%	26.16	1.78%	26.16
Muskingum	Maysville LSD	1.49%	24.62	1.49%	24.62
Muskingum	Tri-Valley LSD	1.74%	26.65	1.74%	26.65
Muskingum	West Muskingum LSD	1.68%	27.77	1.68%	27.77
Muskingum	Zanesville CSD	1.67%	32.05	1.67%	32.05
Noble	Caldwell EVSD	1.75%	30.64	1.75%	30.64
Noble	Noble LSD	1.83%	21.91	1.83%	21.91
Ottawa	Benton Carroll Salem LSD	1.62%	23.52	1.62%	23.52
Ottawa	Danbury LSD	4.92%	22.00	4.92%	22.00
Ottawa	Genoa Area LSD	1.92%	32.05	1.92%	32.05
Ottawa	Middle Bass	5.91%	4.80	5.91%	4.80
Ottawa	North Bass LSD	2.34%	21.43	2.34%	21.43
Ottawa	Port Clinton CSD	2.91%	25.57	2.91%	25.57
Ottawa	Put-In-Bay LSD	6.83%	21.11	6.83%	21.11
Paulding	Antwerp LSD	1.64%	30.58	2.92%	51.03
Paulding	Paulding EVSD	1.64%	31.31	2.51%	45.39
Paulding	Wayne Trace LSD	1.48%	28.67	2.61%	47.36
Perry	Crooksville EVSD	1.35%	26.74	1.35%	26.74
Perry	New Lexington CSD	1.31%	24.25	1.31%	24.25
Perry	Northern LSD	2.18%	26.41	2.18%	26.41
Perry	Southern LSD	1.23%	26.05	1.23%	26.05
Pickaway	Circleville CSD	2.15%	36.28	2.70%	44.08
Pickaway	Logan Elm LSD	2.04%	26.13	3.03%	37.18
Pickaway	Teays Valley LSD	2.18%	31.10	2.92%	40.38
Pickaway	Westfall LSD	2.22%	29.58	2.22%	29.58
Pike	Eastern LSD	1.40%	26.02	1.40%	26.02
Pike	Scioto Valley LSD	1.05%	22.76	1.05%	22.76
Pike	Waverly CSD	1.44%	26.91	1.44%	26.91
Pike	Western LSD	1.52%	25.39	1.52%	25.39
Portage	Aurora CSD	2.32%	41.09	2.32%	41.09
Portage	Crestwood LSD	1.94%	26.63	1.94%	26.63

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Portage	Field LSD	2.21%	30.34	2.21%	30.34
Portage	James A Garfield LSD	2.17%	30.91	2.17%	30.91
Portage	Kent CSD	2.60%	44.73	2.60%	44.73
Portage	Ravenna CSD	2.06%	36.87	2.06%	36.87
Portage	Rootstown LSD	2.10%	30.95	2.10%	30.95
Portage	Southeast LSD	2.39%	33.88	2.39%	33.88
Portage	Streetsboro CSD	1.88%	33.21	1.88%	33.21
Portage	Waterloo LSD	2.13%	29.28	2.13%	29.28
Portage	Windham EVSD	1.95%	33.88	1.95%	33.88
Preble	College Corner LSD	1.37%	23.70	1.37%	23.70
Preble	Eaton CCSD	1.78%	28.24	3.09%	45.96
Preble	National Trail LSD	1.75%	24.82	3.30%	43.52
Preble	Preble-Shawnee LSD	1.80%	25.41	3.47%	45.59
Preble	Tri-County North LSD	2.35%	35.86	2.35%	35.86
Preble	Twin Valley LSD	2.04%	28.72	2.72%	36.89
Putnam	Columbus Grove LSD	1.40%	24.17	2.01%	33.17
Putnam	Continental LSD	1.43%	27.11	2.78%	48.87
Putnam	Jennings LSD	2.02%	31.82	2.70%	41.21
Putnam	Kalida LSD	1.24%	29.45	2.28%	51.01
Putnam	Leipsic LSD	1.56%	28.50	2.23%	38.87
Putnam	Miller-New Cleveland LSD	1.60%	24.42	2.76%	39.54
Putnam	Ottawa-Glandorf LSD	1.68%	29.10	2.15%	35.85
Putnam	Ottoville LSD	1.88%	34.90	1.88%	34.90
Putnam	Pandora-Gilboa LSD	1.70%	25.87	3.47%	48.89
Richland	Clear Fork Valley LSD	1.75%	26.90	1.75%	26.90
Richland	Crestview LSD	2.01%	28.79	2.01%	28.79
Richland	Lexington LSD	1.72%	31.35	1.72%	31.35
Richland	Lucas LSD	2.12%	39.26	2.12%	39.26
Richland	Madison LSD	1.44%	27.38	1.44%	27.38
Richland	Mansfield CSD	1.94%	41.76	1.94%	41.76
Richland	Ontario LSD	2.15%	36.50	2.15%	36.50
Richland	Plymouth-Shiloh LSD	1.92%	29.18	2.82%	40.83
Richland	Shelby CSD	1.51%	27.41	2.41%	41.18
Ross	Adena LSD	1.59%	25.32	2.44%	37.10
Ross	Chillicothe CSD	1.71%	33.64	1.71%	33.64
Ross	Huntington LSD	1.18%	24.40	1.18%	24.40

APPENDIX F
TAX YEAR 2007 SCHOOL TAX EFFORT
CLASS ONE PROPERTY TAXES ONLY AND CLASS ONE PROPERTY TAXES PLUS SCHOOL INCOME TAXES AS A PERCENT OF FAG

County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Ross	Paint Valley LSD	1.67%	26.39	1.67%	26.39
Ross	Southeastern LSD	1.43%	27.02	1.49%	27.99
Ross	Union Scioto LSD	1.41%	24.90	1.90%	32.29
Ross	Zane Trace LSD	1.43%	26.45	1.44%	26.52
Sandusky	Clyde EVSD	1.76%	32.20	1.82%	33.12
Sandusky	Fremont CSD	1.48%	25.06	2.59%	41.08
Sandusky	Gibsonburg EVSD	1.81%	29.19	1.81%	29.19
Sandusky	Lakota LSD	1.86%	28.10	3.18%	45.21
Sandusky	Woodmore LSD	1.87%	30.33	1.87%	30.33
Scioto	Bloom-Vernon LSD	1.22%	25.50	1.22%	25.50
Scioto	Clay LSD	1.35%	29.42	1.35%	29.42
Scioto	Green LSD	1.25%	24.13	1.25%	24.13
Scioto	Minford LSD	1.32%	25.70	1.32%	25.70
Scioto	New Boston LSD	1.49%	38.49	1.49%	38.49
Scioto	Northwest LSD	1.23%	27.09	1.23%	27.09
Scioto	Portsmouth CSD	1.18%	28.99	1.18%	28.99
Scioto	Valley LSD	1.41%	27.49	1.41%	27.49
Scioto	Washington-Nile LSD	1.20%	25.97	1.20%	25.97
Scioto	Wheelersburg LSD	1.31%	28.92	1.31%	28.92
Seneca	Bettsville LSD	1.40%	24.51	2.34%	38.36
Seneca	Fostoria CSD	1.95%	43.16	1.95%	43.16
Seneca	Hopewell-Loudon LSD	1.89%	28.00	1.89%	28.00
Seneca	New Riegel LSD	1.72%	24.52	3.15%	42.05
Seneca	Old Fort LSD	1.82%	26.40	2.74%	37.77
Seneca	Seneca East LSD	2.33%	30.23	3.26%	40.63
Seneca	Tiffin CSD	1.61%	29.69	1.61%	29.69
Shelby	Anna LSD	1.56%	25.38	2.02%	31.92
Shelby	Botkins LSD	1.40%	25.29	1.48%	26.43
Shelby	Fairlawn LSD	2.45%	37.31	3.19%	47.02
Shelby	Fort Loramie LSD	2.01%	34.30	3.35%	54.17
Shelby	Hardin-Houston LSD	1.99%	29.76	2.67%	38.55
Shelby	Jackson Center LSD	2.31%	35.38	2.31%	35.38
Shelby	Russia LSD	1.87%	33.60	2.54%	44.20
Shelby	Sidney CSD	1.54%	31.57	1.54%	31.57
Stark	Alliance CSD	1.43%	32.66	1.43%	32.66
Stark	Canton CSD	1.74%	32.95	1.74%	32.95

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County	School District	Property Taxes as a Percent of Income	Property Tax Millage Rate on Class 1 Value	Property and Income Taxes as a Percent of Income*	Property & Income Taxes Effective Millage Rate on Class 1 Value*
Stark	Canton LSD	1.35%	25.38	1.35%	25.38
Stark	Fairless LSD	2.10%	35.68	2.10%	35.68
Stark	Jackson LSD	1.59%	31.86	1.59%	31.86
Stark	Lake LSD	2.27%	37.66	2.27%	37.66
Stark	Louisville CSD	1.77%	28.70	1.77%	28.70
Stark	Marlington LSD	1.68%	25.90	1.68%	25.90
Stark	Massillon CSD	1.95%	37.50	1.97%	37.81
Stark	Minerva LSD	2.01%	34.51	2.01%	34.51
Stark	North Canton CSD	1.72%	34.03	1.72%	34.03
Stark	Northwest LSD	2.13%	33.75	2.13%	33.75
Stark	Osnaburg LSD	1.99%	31.95	1.99%	31.95
Stark	Perry LSD	1.91%	33.50	1.91%	33.50
Stark	Plain LSD	1.47%	27.27	1.47%	27.27
Stark	Sandy Valley LSD	1.86%	32.55	1.86%	32.55
Stark	Tuslaw LSD	1.79%	27.90	1.79%	27.90
Summit	Akron CSD	2.09%	40.39	2.09%	40.39
Summit	Barberton CSD	2.14%	35.22	2.14%	35.22
Summit	Copley-Fairlawn CSD	1.51%	29.71	1.51%	29.71
Summit	Coventry LSD	2.23%	31.75	2.23%	31.75
Summit	Cuyahoga Falls CSD	1.84%	34.57	1.84%	34.57
Summit	Green LSD	2.14%	35.35	2.14%	35.35
Summit	Hudson CSD	1.75%	44.73	1.75%	44.73
Summit	Manchester LSD	2.46%	35.08	2.46%	35.08
Summit	Mogadore LSD	2.23%	37.10	2.23%	37.10
Summit	Nordonia Hills CSD	2.11%	31.94	2.11%	31.94
Summit	Norton CSD	1.88%	29.20	1.88%	29.20
Summit	Revere LSD	1.49%	29.72	1.49%	29.72
Summit	Springfield LSD	2.17%	32.63	2.17%	32.63
Summit	Stow-Munroe Falls CSD	1.76%	32.97	1.76%	32.97
Summit	Tallmadge CSD	2.14%	35.52	2.14%	35.52
Summit	Twinsburg CSD	2.34%	36.44	2.34%	36.44
Summit	Woodridge LSD	1.88%	37.35	1.88%	37.35
Trumbull	Bloomfield-Mespo LSD	2.62%	28.42	2.62%	28.42
Trumbull	Bristol LSD	2.26%	34.59	2.26%	34.59
Trumbull	Brookfield LSD	1.40%	30.24	1.40%	30.24
Trumbull	Champion LSD	1.84%	33.39	1.84%	33.39

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Trumbull	Girard CSD	1.74%	38.69	1.74%	38.69
Trumbull	Howland LSD	1.68%	32.93	1.68%	32.93
Trumbull	Hubbard EVSD	1.56%	39.08	1.56%	39.08
Trumbull	Joseph Badger LSD	2.22%	36.75	2.22%	36.75
Trumbull	La Brae LSD	1.63%	30.18	1.63%	30.18
Trumbull	Lakeview LSD	1.51%	30.42	1.51%	30.42
Trumbull	Liberty LSD	1.58%	42.97	1.58%	42.97
Trumbull	Lordstown LSD	1.78%	33.02	1.78%	33.02
Trumbull	Maplewood LSD	2.69%	34.92	2.69%	34.92
Trumbull	Mathews LSD	1.82%	33.15	1.82%	33.15
Trumbull	McDonald LSD	1.45%	30.47	1.45%	30.47
Trumbull	Newton Falls EVSD	1.55%	31.76	1.55%	31.76
Trumbull	Niles CSD	1.71%	38.75	1.71%	38.75
Trumbull	Southington LSD	2.22%	35.40	2.22%	35.40
Trumbull	Warren CSD	1.67%	44.18	1.67%	44.18
Trumbull	Weathersfield LSD	1.56%	32.66	1.56%	32.66
Tuscarawas	Claymont CSD	1.49%	28.25	1.49%	28.25
Tuscarawas	Dover CSD	2.16%	37.84	2.16%	37.84
Tuscarawas	Garaway LSD	2.31%	31.46	2.31%	31.46
Tuscarawas	Indian Valley LSD	2.11%	33.34	2.11%	33.34
Tuscarawas	New Philadelphia CSD	1.80%	30.96	1.80%	30.96
Tuscarawas	Newcomerstown EVSD	1.82%	33.01	1.82%	33.01
Tuscarawas	Strasburg-Franklin LSD	2.31%	35.76	2.31%	35.76
Tuscarawas	Tuscarawas Valley LSD	2.06%	31.67	2.06%	31.67
Union	Fairbanks LSD	2.81%	34.60	3.81%	45.23
Union	Marysville EVSD	2.25%	39.98	2.25%	39.98
Union	North Union LSD	2.49%	36.80	3.44%	48.85
Van Wert	Crestview LSD	2.04%	31.66	2.90%	43.08
Van Wert	Lincolnview LSD	2.90%	42.17	2.90%	42.17
Van Wert	Van Wert CSD	1.67%	32.82	2.50%	46.39
Vinton	Vinton County LSD	1.52%	25.87	1.52%	25.87
Warren	Carlisle LSD	1.53%	23.56	2.43%	35.32
Warren	Franklin CSD	2.05%	32.53	2.05%	32.53
Warren	Kings LSD	2.03%	38.66	2.03%	38.66
Warren	Lebanon CSD	2.23%	33.44	2.23%	33.44
Warren	Little Miami LSD	2.38%	31.25	2.38%	31.25

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Warren	Mason CSD	2.50%	44.42	2.50%	44.42
Warren	Springboro CSD	2.52%	38.25	2.52%	38.25
Warren	Wayne LSD	1.96%	26.28	1.96%	26.28
Washington	Belpre CSD	1.36%	25.66	1.36%	25.66
Washington	Fort Frye LSD	1.25%	27.16	1.25%	27.16
Washington	Frontier LSD	1.32%	27.66	1.32%	27.66
Washington	Marietta CSD	1.22%	26.69	1.22%	26.69
Washington	Warren LSD	1.46%	28.18	1.46%	28.18
Washington	Wolf Creek LSD	1.54%	31.28	1.54%	31.28
Wayne	Chippewa LSD	1.80%	26.81	2.24%	32.55
Wayne	Dalton LSD	1.65%	24.03	2.34%	32.86
Wayne	Green LSD	2.13%	35.17	2.13%	35.17
Wayne	North Central LSD	2.08%	30.55	2.08%	30.55
Wayne	Northwestern LSD	2.25%	30.25	3.41%	43.81
Wayne	Orrville CSD	2.20%	38.25	2.20%	38.25
Wayne	Rittman EVSD	2.40%	39.12	2.40%	39.12
Wayne	Southeast LSD	2.21%	27.73	2.21%	27.73
Wayne	Triway LSD	1.88%	30.27	1.88%	30.27
Wayne	Wooster CSD	1.99%	41.26	1.99%	41.26
Williams	Bryan CSD	1.66%	32.80	2.55%	47.79
Williams	Edgerton LSD	1.88%	32.35	2.79%	45.63
Williams	Edon-Northwest LSD	2.16%	30.16	2.16%	30.16
Williams	Millcreek-West Unity LSD	2.35%	37.72	3.24%	49.80
Williams	Montpelier EVSD	1.54%	27.90	2.22%	38.12
Williams	North Central LSD	2.41%	35.10	2.41%	35.10
Williams	Stryker LSD	1.78%	28.70	3.13%	47.15
Wood	Bowling Green CSD	1.73%	30.64	2.20%	37.82
Wood	Eastwood LSD	2.03%	30.11	2.87%	40.95
Wood	Elmwood LSD	1.65%	25.25	2.82%	40.81
Wood	Lake LSD	2.02%	35.34	2.02%	35.34
Wood	North Baltimore LSD	1.86%	36.39	2.40%	45.39
Wood	Northwood LSD	2.61%	47.10	2.61%	47.10
Wood	Otsego LSD	1.87%	28.95	2.82%	41.65
Wood	Perrysburg EVSD	1.74%	36.12	2.22%	44.84
Wood	Rossford EVSD	1.59%	35.63	1.59%	35.63
Wyandot	Carey EVSD	1.28%	21.81	2.19%	34.80

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Wyandot	Mohawk LSD	1.70%	26.75	2.64%	39.46
Wyandot	Upper Sandusky EVSD	1.34%	21.63	2.48%	37.39

* 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 2008 joint municipal/ school district income tax collections (the other 10 percent is assumed to be paid by businesses).