

REAL PROPERTY:



Table PC-1
No. 27 (2001)
March 27, 2003

Conveyance (Transfer) Fees Collected During Calendar Year 2000 (edited March 2003)

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

There were two counties that did not submit calendar year 2000 data. Using prior year's collections, it is estimated that conveyance fees generated \$95.0 million (\$34.8 million mandatory fees and \$60.2 million from the permissive fees) in collections during 2000. The number of conveyances by county on which the mandatory transfer fees were collected ranged from 379 in Vinton County to 28,504 in Franklin County. The total mandatory transfer fees collected by each county ranged

from \$13,478 in Monroe County to \$4.6 million in Franklin County. The average mandatory transfer fee collected by each county ranged from \$35.56 in Monroe County to \$292.78 in Gallia County, with a statewide average of \$121.10. For the 70 counties having a permissive real property transfer fee in effect in 2000, the total collected (both mandatory fee and permissive fee) ranged from \$28,732 in Noble County to \$16.9 million in Cuyahoga County.

Ohio Revised Code Section 319.54(F)(3) exempts certain conveyances from the mandatory transfer fee. During 2000, a total of 222,358 (43.6 percent of the total) transfer fee statements filed with the county auditors were exempted from the fee. The lowest percentage exempted was in Warren County with 26.8 percent exempted. Wyandot County, with 66.7 percent, had the highest percentage exempted.

Table PC-1 shows the revenues collected by each county from both the mandatory transfer fee and the permissive real property transfer fee. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation.

**REAL PROPERTY CONVEYANCE (TRANSFER) FEES
 TAX YEAR 2000**

<u>County</u>	<u>Number of Conveyances</u>		<u>Fees Collected</u>			<u>Permissive Rate per Thousand</u>	<u>Average Mandatory Fee per Conveyance (a)</u>
	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>	<u>Total</u>		
Statewide	288,080	222,823	\$34,895,134	\$60,127,682	\$95,022,816		\$121.13
Adams	1,056	761	41,087		41,087		38.91
Allen	2,967	1,695	222,156	444,312	666,469	\$2.00	74.88
Ashland	1,302	962	112,884	225,769	338,653	2.00	86.70
Ashtabula	2,867	2,485	206,948		206,948	-	72.18
Athens	1,090	856	78,275	234,824	313,099	3.00	71.81
Auglaize	1,116	822	98,450		98,450		88.22
Belmont	1,654	1,763	77,163	154,349	231,512	2.00	46.65
Brown	1,386	1,029	82,185	164,370	246,556	2.00	59.30
Butler	9,719	5,213	1,368,086	1,813,509	3,181,595	1.30	140.76
Carroll	1,177	681	61,012	183,037	244,049	3.00	51.84
Champaign (b)	966	709	96,229		96,229		99.62
Clark	3,571	2,207	294,155	294,155	588,311	1.00	82.37
Clermont	5,136	2,631	768,788	1,537,576	2,306,364	2.00	149.69
Clinton	1,153	868	113,551	227,103	340,655	2.00	98.48
Columbiana	2,527	2,679	162,783	488,349	651,133	3.00	64.42
Coshocton	928	885	61,542	123,085	184,627	2.00	66.32
Crawford	971	913	66,683	66,683	133,367	1.00	68.67
Cuyahoga	28,204	24,788	4,225,411	12,676,232	16,901,643	3.00	149.82
Darke	1,175	995	101,686		101,686		86.54
Defiance	1,008	631	83,648	167,297	250,945	2.00	82.98
Delaware	5,573	2,152	1,282,958	2,545,175	3,828,133	2.00	230.21
Erie	1,996	1,827	223,425	670,276	893,702	3.00	111.94

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	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>	<u>Total</u>		
Fairfield	3,398	2,189	\$434,718		\$434,718		\$127.93
Fayette	742	651	74,947		74,947		101.01
Franklin	28,504	27,529	4,597,589		4,597,589		161.30
Fulton	940	817	85,431	\$256,292	341,722	\$3.00	90.88
Gallia	580	600	169,815		169,815		292.78
Geauga	2,014	2,107	397,705	1,167,627	1,565,332	3.00	197.47
Greene	3,472	2,218	478,013		478,013		137.68
Guernsey	1,177	910	61,710	123,420	185,129	2.00	52.43
Hamilton	19,119	12,097	3,187,342	4,740,663	7,928,005	1.50	166.71
Hancock	1,904	1,474	231,591	463,182	694,772	2.00	121.63
Hardin	746	552	51,370	102,740	154,110	2.00	68.86
Harrison	542	454	22,535	67,606	90,142	3.00	41.58
Henry	768	687	62,294	186,882	249,176	3.00	81.11
Highland	1,451	805	100,137		100,137		69.01
Hocking	826	748	55,008		55,008		66.60
Holmes	907	938	62,237	186,712	248,949	3.00	68.62
Huron	1,390	1,056	124,426	122,329	246,755	1.00	89.52
Jackson	838	591	49,519	148,029	197,548	3.00	59.09
Jefferson	1,332	1,475	75,795		75,795		56.90
Knox	2,515	1,234	149,266	298,532	447,798	2.00	59.35
Lake	4,924	4,330	715,715	2,146,134	2,861,848	3.00	145.35
Lawrence	1,353	1,358	74,116	222,347	296,462	3.00	54.78
Licking	4,359	4,486	570,440	570,440	1,140,880	1.00	130.86
Logan	1,572	869	116,177	116,177	232,353	1.00	73.90
Lorain	7,005	9,064	926,832	2,780,496	3,707,328	3.00	132.31
Lucas	11,248	6,071	1,195,475	2,390,950	3,586,426	2.00	106.28
Madison	861	739	104,233	104,233	208,466	1.00	121.06
Mahoning	5,679	5,929	493,081	1,453,624	1,946,705	3.00	86.83
Marion	1,597	1,263	123,468	123,468	246,935	1.00	77.31
Medina	4,893	2,540	718,348	1,430,813	2,149,161	2.00	146.81
Meigs	606	673	22,154		22,154		36.56
Mercer	984	612	91,478		91,478		92.97
Miami	2,352	1,479	266,116	265,848	531,964	1.00	113.14
Monroe	379	354	13,478	26,956	40,434	2.00	35.56
Montgomery	17,188	9,641	1,608,539	1,589,400	3,197,940	1.00	93.59
Morgan	471	343	21,238		21,238		45.09

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	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>	<u>Total</u>		
Morrow	1,112	1,000	\$68,456	\$136,913	\$205,369	\$2.00	\$61.56
Muskingum	2,044	1,533	152,463	152,463	304,925	1.00	74.59
Noble	388	330	14,366	14,366	28,732	1.00	37.03
Ottawa	1,616	1,514	172,346	172,346	344,692	1.00	106.65
Paulding	509	508	32,544	65,087	97,631	2.00	63.94
Perry	845	818	43,215	129,645	172,860	3.00	51.14
Pickaway	974	767	107,129	214,258	321,387	2.00	109.99
Pike (b)	700	680	35,104	35,104	70,207	1.00	50.15
Portage	3,208	2,568	439,607	878,567	1,318,174	2.00	137.03
Preble	1,095	890	87,931	87,931	175,862	1.00	80.30
Putnam	759	651	51,272	153,399	204,671	3.00	67.55
Richland	3,053	2,242	285,208	285,208	570,415	1.00	93.42
Ross	1,749	1,315	123,158		123,158		70.42
Sandusky	1,391	932	115,422	345,837	461,260	3.00	82.98
Scioto	1,736	1,399	88,236		88,236		50.83
Seneca	1,309	1,073	105,029	315,088	420,117	3.00	80.24
Shelby	1,163	901	111,319	111,319	222,638	1.00	95.72
Stark	9,158	7,651	922,574	2,764,062	3,686,636	3.00	100.74
Summit	14,340	10,943	1,825,336	5,485,440	7,310,776	3.00	127.29
Trumbull	4,353	5,169	362,245	1,085,901	1,448,145	3.00	83.22
Tuscarawas	2,136	1,785	178,620	528,673	707,293	3.00	83.62
Union	1,318	727	170,630	170,630	341,260	1.00	129.46
Van Wert	830	732	53,074	53,074	106,149	1.00	63.95
Vinton	379	358	19,749	59,248	78,997	3.00	52.11
Warren	6,963	2,543	1,147,180	2,294,360	3,441,540	2.00	164.75
Washington	1,342	1,275	100,815	201,629	302,444	2.00	75.12
Wayne	2,769	1,608	239,793	239,793	479,586	1.00	86.60
Williams	1,460	1,424	84,602	253,807	338,410	3.00	57.95
Wood	2,660	1,963	349,799	699,599	1,049,398	2.00	131.50
Wyandot	543	1,089	46,467	92,934	139,401	2.00	85.57

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

(b) Champaign and Pike counties' data is for tax year 1999; 2000 data was not submitted.

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