

REAL PROPERTY:



Table PC-1
No. 2 (2006)
January 30, 2006

Conveyance (Transfer) Fees Collected During Calendar Year 2004

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 combined maximum of 4 mills) apply to the selling price of real estate at the time of sale. The revenue from both the mandatory fee and the permissive fee is deposited in the general fund of the county—none of the revenue goes to the state.

In 2004, conveyance fees generated \$135.2 million: \$47.3 million mandatory fees and \$87.9 million from the permissive fees. The number of conveyances by county on which the mandatory transfer fees were collected ranged from 310 in Vinton County to 35,324 in Franklin County. The total mandatory transfer fees collected by each county ranged from \$17,423 in Monroe County to \$6.6 million in Franklin County. The average mandatory transfer fee collected by each county

ranged from \$36.55 in Meigs County to \$282.20 in Delaware County, with a statewide average of \$140.37. The average total transfer fee, including both mandatory and permissive fees, collected by each county ranged from \$47.70 in Adams County to \$846.23 in Delaware County, with a statewide average of \$401.39. The total collected (both mandatory fee and permissive fee) ranged from \$52,268 in Monroe County to \$21.0 million in Cuyahoga County.

Ohio Revised Code Section 319.54(F)(3) exempts certain conveyances from the mandatory transfer fee. During 2004, a total of 251,057 (42.7 percent of the total) transfer fee statements filed with the county auditors were exempted from the fee. The lowest percentage exempted was in Delaware County with 28.2 percent exempted. Wyandot County, with 71.2 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
 2004 TAX YEAR**

County	Number of Conveyances		Fees Collected			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total			
Statewide	336,725	251,057	\$47,265,903	\$87,891,916	\$135,157,819		\$140.37	\$401.39
Adams	1,147	683	54,711		54,711		47.70	47.70
Allen	3,458	1,675	310,344	620,770	931,113	\$2.00	89.75	269.26
Ashland	1,571	1,197	157,467	472,402	629,869	3.00	100.23	400.93
Ashtabula	3,313	2,490	232,854	465,708	698,562	2.00	70.28	210.85
Athens	1,116	899	107,304	321,913	429,217	3.00	96.15	384.60
Auglaize	1,288	872	121,030		121,030		93.97	93.97
Belmont	1,810	1,779	99,551	199,103	298,654	2.00	55.00	165.00
Brown	1,416	1,286	115,267	230,534	345,801	2.00	81.40	244.21
Butler	12,069	6,466	1,920,072	3,833,657	5,753,729	2.00	159.09	476.74
Carroll	1,127	639	68,202	204,607	272,809	3.00	60.52	242.07
Champaign	1,203	791	111,064	111,064	222,128	1.00	92.32	184.65
Clark	3,895	2,419	355,441	1,066,322	1,421,762	3.00	91.26	365.02
Clermont	5,849	3,364	1,022,007	2,044,015	3,066,022	2.00	174.73	524.20
Clinton	1,442	1,008	159,809	303,221	463,030	2.00	110.82	321.10
Columbiana	2,630	2,746	199,586	598,757	798,342	3.00	75.89	303.55
Coshocton	1,112	929	76,592	149,420	226,012	2.00	68.88	203.25
Crawford	1,174	941	96,725	143,477	240,203	3.00	82.39	204.60
Cuyahoga	31,533	32,017	5,250,753	15,752,259	21,003,012	3.00	166.52	666.06
Darke	1,575	1,212	146,985	146,985	293,971	1.00	93.32	186.65
Defiance	1,223	699	94,301	188,603	282,904	2.00	77.11	231.32
Delaware	7,145	2,811	2,016,300	4,030,041	6,046,341	2.00	282.20	846.23
Erie	2,013	1,738	273,355	820,195	1,093,550	3.00	135.79	543.24

County	Number of Conveyances		Fees Collected		Total	Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive				
Fairfield	4,358	2,283	\$689,451		\$689,451		\$158.20	\$158.20
Fayette	782	663	77,276		77,276		98.82	98.82
Franklin	35,324	31,065	6,556,110		6,556,110		185.60	185.60
Fulton	1,104	872	123,928	\$371,781	495,709	\$3.00	112.25	449.01
Gallia	680	623	46,829	140,488	187,317	3.00	68.87	275.47
Geauga	2,343	2,354	506,313	1,475,575	1,981,888	3.00	216.10	845.88
Greene	4,446	2,483	688,086	688,086	1,376,173	1.00	154.77	309.53
Guernsey	1,411	961	80,656	161,311	241,967	2.00	57.16	171.49
Hamilton	23,112	12,800	4,300,225	8,527,335	12,827,560	2.00	186.06	555.02
Hancock	2,417	1,405	298,642	583,542	882,184	2.00	123.56	364.99
Hardin	844	599	86,192	258,576	344,769	3.00	102.12	408.49
Harrison	555	465	30,156	90,468	120,624	3.00	54.33	217.34
Henry	701	809	63,928	191,784	255,712	3.00	91.20	364.78
Highland	1,831	1,106	119,993	239,986	359,978	2.00	65.53	196.60
Hocking	958	924	66,011	139,197	205,208	3.00	68.90	214.20
Holmes	911	743	94,028	282,085	376,114	3.00	103.21	412.86
Huron	1,464	1,259	148,985	144,611	293,596	1.00	101.77	200.54
Jackson	867	614	62,246	179,802	242,049	3.00	71.79	279.18
Jefferson	1,459	1,644	102,722	255,846	358,568	3.00	70.41	245.76
Knox	2,033	1,306	182,341	364,682	547,023	2.00	89.69	269.07
Lake	6,287	5,017	1,036,948	3,102,571	4,139,519	3.00	164.94	658.43
Lawrence (c)	1,747	1,618	95,676	287,029	382,705	3.00	54.77	219.06
Licking	5,215	4,056	770,383	770,383	1,540,766	1.00	147.72	295.45
Logan	1,778	890	175,893	175,893	351,786	1.00	98.93	197.86
Lorain	9,320	6,301	1,364,397	4,108,948	5,473,344	3.00	146.39	587.27
Lucas	12,665	9,178	1,577,229	3,154,457	4,731,686	2.00	124.53	373.60
Madison	1,041	735	155,345	155,345	310,690	1.00	149.23	298.45
Mahoning	6,321	6,356	614,172	1,831,611	2,445,783	3.00	97.16	386.93
Marion	1,893	1,295	159,733	159,733	319,465	1.00	84.38	168.76
Medina	5,459	2,885	984,938	1,957,442	2,942,380	2.00	180.42	539.00
Meigs	773	725	28,252	56,503	84,755	2.00	36.55	109.64
Mercer	1,287	747	117,830		117,830		91.55	91.55
Miami	2,941	1,775	384,697	384,697	769,395	1.00	130.80	261.61
Monroe	398	418	17,423	34,845	52,268	2.00	43.78	131.33
Montgomery	18,701	12,503	2,155,117	2,117,555	4,272,673	1.00	115.24	228.47
Morgan	449	312	50,749		50,749		113.03	113.03

County	Number of Conveyances		Fees Collected		Total	Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average (Total) Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive				
Morrow	1,243	1,040	\$96,629	\$193,257	\$289,886	\$2.00	\$77.74	\$233.21
Muskingum	2,983	1,866	241,575	483,150	724,726	2.00	80.98	242.95
Noble	437	375	33,142	99,425	132,567	3.00	75.84	303.36
Ottawa	1,779	1,514	249,761	242,052	491,813	1.00	140.39	276.45
Paulding	593	567	34,613	69,226	103,838	2.00	58.37	175.11
Perry	960	784	66,762	200,370	267,132	3.00	69.54	278.26
Pickaway	1,399	904	198,045	396,090	594,135	2.00	141.56	424.69
Pike	857	773	44,066	38,745	82,811	1.00	51.42	96.63
Portage	4,803	3,405	557,733	1,666,911	2,224,644	3.00	116.12	463.18
Preble	1,207	1,158	122,045	122,045	244,091	1.00	101.11	202.23
Putnam	833	769	65,802	197,405	263,207	3.00	78.99	315.98
Richland	3,202	2,294	305,338	916,015	1,221,354	3.00	95.36	381.43
Ross	2,129	1,530	177,827		177,827		83.53	83.53
Sandusky	1,393	957	148,323	442,543	590,866	3.00	106.48	424.17
Scioto	2,083	1,793	112,390		112,390		53.96	53.96
Seneca	1,513	1,201	127,519	382,561	510,080	3.00	84.28	337.13
Shelby	1,385	877	158,452	158,452	316,904	1.00	114.41	228.81
Stark	10,778	7,697	1,214,087	3,636,928	4,851,014	3.00	112.64	450.08
Summit	16,788	12,087	2,403,151	7,144,240	9,547,391	3.00	143.15	568.70
Trumbull	4,350	5,575	410,445	1,231,945	1,642,390	3.00	94.36	377.56
Tuscarawas	2,508	1,853	238,546	238,547	477,093	1.00	95.11	190.23
Union	1,805	1,033	302,758	302,758	605,516	1.00	167.73	335.47
Van Wert	903	701	67,958	67,958	135,915	1.00	75.26	150.52
Vinton	310	332	17,693	53,075	70,768	3.00	57.07	228.28
Warren	8,146	3,415	1,759,780	3,519,560	5,279,340	2.00	216.03	648.09
Washington	1,524	1,439	137,246	274,492	411,739	2.00	90.06	270.17
Wayne	2,349	1,759	325,849	325,849	651,697	1.00	138.72	277.44
Williams	1,490	1,186	101,402	304,205	405,607	3.00	68.06	272.22
Wood	3,453	2,394	479,492	949,253	1,428,744	2.00	138.86	413.77
Wyandot	538	1,329	64,855	139,641	204,496	3.00	120.55	380.10

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

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

(c) Data not submitted for 2004; data for 2003 shown.

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