

REAL PROPERTY:



Table PC-1
No. 10 (2007)
March 6, 2007

Conveyance (Transfer) Fees Collected During Calendar Year 2005

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 2005, conveyance fees generated \$152.1 million: \$52.0 million mandatory fees and \$100.1 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 34,197 in Franklin County. The total mandatory transfer fees collected by each county ranged from \$17,693 in Vinton County to \$7.2 million in Franklin County. The average mandatory transfer fee collected by each county ranged from \$40.87 in Meigs County to \$427.62 in Athens County*, with a statewide average of \$142.28. The average total transfer fee, including

both mandatory and permissive fees, collected by each county ranged from \$50.77 in Morgan County to \$1,710.47 in Athens County*, with a statewide average of \$416.45. For those counties that charge both the mandatory and permissive fees, the total collected (both mandatory fee and permissive fee) ranged from \$58,547 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 2005, a total of 237,671 (41.5 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 28.1 percent exempted. Wyandot County, with 67.1 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.

* Several high value properties were sold in Athens County in 2005, resulting in a very high average fee.

**REAL PROPERTY CONVEYANCE (TRANSFER) FEES
 2005 TAX YEAR**

<u>County</u>	<u>Number of Conveyances</u>		<u>Fees Collected</u>		<u>Total</u>	<u>Permissive Rate per Thousand</u>	<u>Average Mandatory Fee per Conveyance (a)</u>	<u>Average (Total) Fee per Conveyance (b)</u>
	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>				
Statewide	365,115	237,671	\$51,950,253	\$100,101,147	\$152,051,400		\$142.28	\$416.45
Adams	1,145	758	57,526	95,154	152,680	\$2.00	50.24	133.35
Allen	3,232	1,694	337,726	673,242	1,010,969	2.00	104.49	312.80
Ashland	1,618	1,146	165,356	496,069	661,426	3.00	102.20	408.79
Ashtabula	3,293	2,430	258,129	516,258	774,387	2.00	78.39	235.16
Athens	1,144	789	489,196	1,467,587	1,956,782	3.00	427.62	1,710.47
Auglaize	1,337	768	136,663	0	136,663		102.22	102.22
Belmont	1,745	1,531	127,289	254,578	381,868	2.00	72.95	218.84
Brown	1,476	1,184	122,424	244,849	367,273	2.00	82.94	248.83
Butler	11,799	6,318	2,248,920	4,497,630	6,746,549	2.00	190.60	571.79
Carroll	1,118	662	79,411	238,233	317,644	3.00	71.03	284.12
Champaign (c)	1,203	791	111,064	111,064	222,128	1.00	92.32	184.65
Clark	3,893	2,488	415,865	1,248,590	1,664,455	3.00	106.82	427.55
Clermont	5,955	3,374	1,160,127	2,320,254	3,480,381	3.00	194.82	584.45
Clinton	1,506	995	254,969	339,958	594,927	2.00	169.30	395.04
Columbiana	2,795	2,544	283,005	849,016	1,132,022	3.00	101.25	405.02
Coshocton	882	744	69,963	205,717	275,680	3.00	79.32	312.56
Crawford	1,137	889	93,285	279,855	373,140	3.00	82.04	328.18
Cuyahoga	60,926	24,324	5,260,937	15,782,810	21,043,748	3.00	86.35	345.40
Darke	1,544	1,173	148,532	148,532	297,064	1.00	96.20	192.40
Defiance	1,277	638	144,566	289,133	433,699	2.00	113.21	339.62
Delaware	6,679	2,812	2,133,576	4,268,745	6,402,320	2.00	319.45	958.57
Erie	2,112	1,624	329,656	966,540	1,296,196	3.00	156.09	613.73

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			
Fairfield	4,125	2,315	\$497,418	\$1,492,254	\$1,989,672	\$3.00	\$120.59	\$482.34
Fayette	719	619	94,113	188,186	282,300	2.00	130.89	392.63
Franklin	34,197	30,509	7,157,709	0	7,157,709		209.31	209.31
Fulton	1,008	778	118,241	354,723	472,964	3.00	117.30	469.21
Gallia	709	605	59,961	179,884	239,845	3.00	84.57	338.29
Geauga	2,255	2,170	508,495	1,494,573	2,003,068	3.00	225.50	888.28
Greene	3,992	2,258	784,253	784,253	1,568,507	1.00	196.46	392.91
Guernsey	1,439	1,106	89,209	257,493	346,702	3.00	61.99	240.93
Hamilton	23,304	12,501	4,812,567	9,580,138	14,392,705	2.00	206.51	617.61
Hancock	2,421	1,434	330,157	642,204	972,361	2.00	136.37	401.64
Hardin	961	562	80,341	241,023	321,364	3.00	83.60	334.41
Harrison	539	414	30,312	90,935	121,247	3.00	56.24	224.95
Henry	923	801	91,244	243,124	334,368	3.00	98.86	362.26
Highland	1,717	1,062	135,394	270,789	406,183	2.00	78.86	236.57
Hocking	1,000	841	84,481	253,444	337,925	3.00	84.48	337.93
Holmes	872	1,037	100,100	300,300	400,400	3.00	114.79	459.17
Huron	1,780	1,254	169,953	166,723	336,676	1.00	95.48	189.14
Jackson	929	766	85,913	255,105	341,018	3.00	92.48	367.08
Jefferson	1,382	1,468	143,832	431,496	575,328	3.00	104.08	416.30
Knox	2,133	1,188	210,955	421,911	632,866	2.00	98.90	296.70
Lake	6,284	4,923	1,142,627	3,421,546	4,564,172	3.00	181.83	726.32
Lawrence	1,389	1,326	103,884	311,651	415,535	3.00	74.79	299.16
Licking	4,967	3,615	761,593	761,593	1,523,186	1.00	153.33	306.66
Logan	1,634	889	179,366	179,366	358,731	1.00	109.77	219.54
Lorain	9,153	5,897	1,412,207	4,246,113	5,658,320	3.00	154.29	618.19
Lucas	12,693	9,962	1,727,855	3,455,710	5,183,566	2.00	136.13	408.38
Madison	1,208	741	165,536	165,536	331,071	1.00	137.03	274.07
Mahoning	7,128	6,235	669,129	1,977,579	2,646,708	3.00	93.87	371.31
Marion	1,928	1,322	175,023	175,023	350,047	1.00	90.78	181.56
Medina	5,341	2,610	1,058,809	2,117,619	3,176,428	2.00	198.24	594.73
Meigs	769	640	31,428	62,856	94,283	2.00	40.87	122.61
Mercer	1,259	737	120,040	120,165	240,205	1.50	95.35	190.79
Miami	3,000	1,633	426,508	424,458	850,966	1.00	142.17	283.66
Monroe	412	461	19,516	39,032	58,547	2.00	47.37	142.11
Montgomery	17,971	10,321	2,365,802	2,346,285	4,712,086	1.00	131.65	262.21
Morgan	415	281	21,070	0	21,070		50.77	50.77

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	1,242	944	\$105,872	\$313,052	\$418,924	\$3.00	\$85.24	\$337.30
Muskingum	2,356	1,662	223,084	446,168	669,252	2.00	94.69	284.06
Noble	402	416	17,851	53,552	71,403	3.00	44.40	177.62
Ottawa	2,039	1,661	261,190	252,135	513,325	1.00	128.10	251.75
Paulding	571	553	37,565	75,130	112,695	2.00	65.79	197.36
Perry	991	814	75,028	225,090	300,118	3.00	75.71	302.84
Pickaway	1,405	965	195,752	391,503	587,255	2.00	139.33	417.98
Pike	804	806	65,179	65,179	130,358	1.00	81.07	162.14
Portage	4,409	3,308	665,613	1,983,999	2,649,612	3.00	150.97	600.96
Preble	1,193	982	134,824	134,824	269,648	1.00	113.01	226.02
Putnam	867	732	73,447	220,341	293,788	3.00	84.71	338.86
Richland	3,192	2,316	345,458	1,036,373	1,381,831	3.00	108.23	432.90
Ross	2,234	1,602	226,067	0	226,067		101.19	101.19
Sandusky	1,565	1,006	150,304	448,025	598,328	3.00	96.04	382.32
Scioto	2,058	1,545	133,403	0	133,403		64.82	64.82
Seneca	1,518	1,199	123,867	371,602	495,469	3.00	81.60	326.40
Shelby	1,414	846	161,488	484,465	645,953	3.00	114.21	456.83
Stark	11,098	7,842	1,292,519	3,834,729	5,127,249	3.00	116.46	462.00
Summit	17,264	12,656	2,609,745	7,807,665	10,417,410	3.00	151.17	603.42
Trumbull	4,558	5,463	452,787	1,358,290	1,811,077	3.00	99.34	397.34
Tuscarawas	2,521	1,781	253,579	598,432	852,012	3.00	100.59	337.97
Union	1,840	832	451,412	451,412	902,823	1.00	245.33	490.66
Van Wert	921	713	71,273	71,273	142,546	1.00	77.39	154.77
Vinton (c)	310	332	17,693	53,075	70,768	3.00	57.07	228.28
Warren	8,598	3,357	2,198,004	4,394,825	6,592,829	2.00	255.64	766.79
Washington	1,807	1,194	148,388	369,078	517,466	3.00	82.12	286.37
Wayne	2,595	2,337	374,604	374,604	749,208	1.00	144.36	288.71
Williams	1,504	1,204	111,619	334,858	446,477	3.00	74.21	296.86
Wood	3,426	2,340	524,783	1,040,677	1,565,459	2.00	153.18	456.93
Wyandot	641	1,306	54,629	163,887	218,516	3.00	85.22	340.90

(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 2005; data for 2004 shown.

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