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Table PC 1
No. 1 (2009)
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REAL PROPERTY TAX: Conveyance Fees Collected During Calendar Year 2007

Ohio Revised Code Section 319.54(G)(3) establishes a mandatory transfer fee on the conveyance of real property. The fee is based on the value of the property that is transferred: one dollar per thousand dollars of value. 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: 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 2007, conveyance fees generated \$130.8 million: \$41.8 million mandatory fees and \$89.0 million from the permissive fees. The number of conveyances by county on which the mandatory transfer fees were collected ranged from 371 in Noble County to 32,061 in Cuyahoga County. The total mandatory transfer fees collected by each county ranged from \$19,235 in Noble County to \$5.9 million in Franklin County. The average mandatory transfer fee collected by each county ranged from \$42.45 in Meigs County to \$314.84 in Delaware County, with a statewide average of \$150.94.

For those counties that charge both the mandatory and permissive fees (all excluding Morgan and Ross counties), the total collected, including both mandatory and permissive fees, ranged from \$73,663 in Monroe County to \$18.8 million in Cuyahoga County. The average total transfer fee collected by each county ranged from \$127.35 in Meigs County to \$944.35 in Delaware County, with a statewide average of \$472.55.

It should be noted that a couple Ohio counties did not submit data for tax year 2007: Hancock and Morgan. Prior year data was used in place for these counties.

Ohio Revised Code Section 319.54(G)(3) exempts certain conveyances from the mandatory transfer fee. During 2007, a total of 210,988 (43.3 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 32.7 percent exempted. Wyandot County, with 64.6 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 2007

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				
Statewide	276,879	210,988	\$41,790,767	\$89,048,526	\$130,839,293		\$150.94	\$472.55
Adams	890	791	47,827	127,261	175,088	\$3.00	53.74	196.73
Allen	2,579	1,521	311,117	622,235	933,352	2.00	120.63	361.90
Ashland	1,097	986	151,366	454,097	605,463	3.00	137.98	551.93
Ashtabula	2,656	1,908	256,493	512,987	769,480	2.00	96.57	289.71
Athens	1,261	880	131,812	395,435	527,246	3.00	104.53	418.12
Auglaize	1,093	788	146,207	289,836	436,043	2.00	133.77	398.94
Belmont	1,579	1,565	115,095	230,190	345,285	2.00	72.89	218.67
Brown	1,220	1,111	100,722	201,445	302,167	2.00	82.56	247.68
Butler	8,797	5,261	1,738,612	3,363,175	5,101,786	2.00	197.64	579.95
Carroll	966	630	87,491	262,472	349,963	3.00	90.57	362.28
Champaign	889	666	100,587	100,587	201,173	1.00	113.15	226.29
Clark	3,461	2,223	350,160	1,060,463	1,410,624	3.00	101.17	407.58
Clermont	4,427	2,883	825,168	2,475,505	3,300,673	3.00	186.39	745.58
Clinton	1,215	915	142,645	356,613	499,258	2.50	117.40	410.91
Columbiana	2,534	2,581	198,693	596,080	794,774	3.00	78.41	313.64
Coshocton	835	701	68,478	202,722	271,201	3.00	82.01	324.79
Crawford	1,036	857	89,297	267,890	357,187	3.00	86.19	344.77
Cuyahoga	32,061	23,950	4,695,433	14,086,299	18,781,731	3.00	146.45	585.81
Darke	1,285	1,073	141,038	141,038	282,076	1.00	109.76	219.51
Defiance	1,030	547	92,641	185,281	277,922	2.00	89.94	269.83
Delaware	4,761	2,458	1,498,942	2,997,115	4,496,057	2.00	314.84	944.35
Erie	1,701	1,372	266,103	800,154	1,066,257	3.00	156.44	626.84
Fairfield	3,162	1,988	564,872	1,694,616	2,259,488	3.00	178.64	714.58
Fayette	635	559	85,135	170,270	255,405	2.00	134.07	402.21
Franklin	28,723	22,819	5,899,846	5,898,208	11,798,054	1.00	205.40	410.75
Fulton	907	729	110,184	330,552	440,736	3.00	121.48	485.93
Gallia	541	543	40,900	122,701	163,601	3.00	75.60	302.40

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	Fee Paid	Fee Exempt	Mandatory	Permissive				
Geauga	1,650	1,853	\$366,446	\$1,072,616	\$1,439,062	\$3.00	\$222.09	\$872.16
Greene	3,493	2,176	599,822	599,822	1,199,644	1.00	171.72	343.44
Guernsey	1,076	796	85,674	257,022	342,695	3.00	79.62	318.49
Hamilton	19,509	11,974	3,910,159	7,569,128	11,479,287	2.00	200.43	588.41
Hancock (c)	2,305	1,302	319,486	638,973	958,459	2.00	138.61	415.82
Hardin	796	554	56,729	170,188	226,918	3.00	71.27	285.07
Harrison	458	410	30,931	98,676	129,607	3.00	67.53	282.98
Henry	703	716	68,145	204,435	272,580	3.00	96.93	387.74
Highland	1,459	935	110,850	221,700	332,549	2.00	75.98	227.93
Hocking	844	739	71,436	214,309	285,745	3.00	84.64	338.56
Holmes	835	882	104,658	307,434	412,092	3.00	125.34	493.52
Huron	1,408	1,158	141,738	139,520	281,259	1.00	100.67	199.76
Jackson	777	633	57,282	171,985	229,267	3.00	73.72	295.07
Jefferson	1,264	1,440	83,555	250,666	334,222	3.00	66.10	264.42
Knox	1,692	1,048	171,803	343,606	515,410	2.00	101.54	304.62
Lake	4,813	4,333	859,750	2,573,575	3,433,325	3.00	178.63	713.34
Lawrence	1,385	1,133	110,113	330,340	440,454	3.00	79.50	318.02
Licking	3,871	3,495	449,813	449,813	899,626	1.00	116.20	232.40
Logan	1,472	820	173,770	173,770	347,541	1.00	118.05	236.10
Lorain	6,845	4,972	1,082,473	3,247,419	4,329,892	3.00	158.14	632.56
Lucas	9,869	8,950	1,285,586	2,571,173	3,856,759	2.00	130.27	390.80
Madison	831	665	136,865	136,865	273,730	1.00	164.70	329.40
Mahoning	5,646	5,548	612,869	1,837,874	2,450,743	3.00	108.55	434.07
Marion	1,843	1,206	237,695	237,695	475,390	1.00	128.97	257.94
Medina	3,965	2,527	804,514	1,601,949	2,406,463	2.00	202.90	606.93
Meigs	642	584	27,252	54,504	81,756	2.00	42.45	127.35
Mercer	1,032	690	102,331	153,496	255,826	1.50	99.16	247.89
Miami	2,305	1,470	348,549	348,502	697,051	1.00	151.21	302.41
Monroe	393	401	24,555	49,109	73,663	2.00	62.48	187.44
Montgomery	14,002	9,410	1,872,092	2,503,166	4,375,258	2.00	133.70	312.47
Morgan (c)	385	264	21,937	NA	21,937	NA	56.98	56.98
Morrow	889	815	83,078	249,234	332,312	3.00	93.45	373.80
Muskingum	2,089	1,572	218,626	437,252	655,879	2.00	104.66	313.97
Noble	371	341	19,235	57,704	76,938	3.00	51.85	207.38
Ottawa	1,681	1,430	216,436	209,172	425,608	1.00	128.75	253.19
Paulding	585	608	47,259	94,518	141,777	2.00	80.78	242.35
Perry	882	784	75,923	227,977	303,900	3.00	86.08	344.56
Pickaway	1,071	819	152,609	305,218	457,827	2.00	142.49	427.48
Pike	567	575	38,968	38,968	77,936	1.00	68.73	137.45
Portage	3,473	2,825	630,031	1,883,813	2,513,844	3.00	181.41	723.82

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	Fee Paid	Fee Exempt	Mandatory	Permissive				
Preble	1,283	962	\$111,105	\$111,105	\$222,210	\$1.00	\$86.60	\$173.20
Putnam	803	604	73,408	220,225	293,633	3.00	91.42	365.67
Richland	2,552	1,955	282,548	847,644	1,130,192	3.00	110.72	442.87
Ross	1,851	1,266	161,386	NA	161,386	NA	87.19	87.19
Sandusky	1,287	1,047	140,214	417,221	557,435	3.00	108.95	433.13
Scioto	2,051	1,550	147,573	295,146	442,719	2.00	71.95	215.86
Seneca	1,265	1,167	114,179	342,536	456,715	3.00	90.26	361.04
Shelby	1,113	830	119,880	359,639	479,518	3.00	107.71	430.83
Stark	8,592	7,012	1,024,839	3,073,177	4,098,017	3.00	119.28	476.96
Summit	12,918	10,910	1,979,495	5,892,355	7,871,850	3.00	153.24	609.37
Trumbull	4,211	5,261	411,517	1,243,367	1,654,884	3.00	97.72	392.99
Tuscarawas	2,077	1,758	205,623	616,870	822,494	3.00	99.00	396.00
Union	1,371	778	336,240	336,240	672,480	1.00	245.25	490.50
Van Wert	811	745	67,075	201,225	268,299	3.00	82.71	330.83
Vinton	420	426	24,787	72,992	97,779	3.00	59.02	232.81
Warren	6,188	3,012	1,488,954	2,977,044	4,465,998	2.00	240.62	721.72
Washington	1,233	1,010	141,250	423,751	565,002	3.00	114.56	458.23
Wayne	2,181	1,674	293,321	293,321	586,643	1.00	134.49	268.98
Williams	1,219	948	98,013	294,039	392,053	3.00	80.40	321.62
Wood	2,417	1,969	452,129	904,258	1,356,387	2.00	187.06	561.19
Wyandot	519	946	49,320	147,960	197,281	3.00	95.03	380.12

(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 2007; previous year's data shown.

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