
SCHOOL DISTRICT INCOME TAX:



Table SD-2-Q4
No. 24 (2002)
May 07, 2002

School District Income Tax Distributions Quarterly Report, Fiscal Year 2002

Table SD-2-Q4 shows four quarterly distributions of school district income taxes to school districts during fiscal year 2002. Payments are made by the Ohio Department of Taxation at the end of the month following the end of a calendar quarter. For the fourth quarterly payment in fiscal year 2002, a total of \$33.1 million was distributed to 130 school districts.

The total distribution during fiscal year 2002 amounted to a total of \$147.4 million. Pickerington Local School District in Fairfield County received the largest amount for districts that received four payments (\$8,799,510). The smallest distribution for districts with an existing tax for entire fiscal year went to Bettsville Local School District in Seneca County (\$184,332).

In 1989, the legislature enacted Senate Bill 28, reauthorizing the use of local income taxes for school districts. The school district income tax is closely tied to the state income tax, having identical tax bases. The tax is paid by residents of the district, regardless of where they work. Non-residents working in the district and corporations are not taxed.

The taxes are collected by the state in the same manner as the state income tax--through quarterly estimated payments, annual returns or withholding. Employers remit withholding tax either monthly or quarterly; employers who pay on a partial weekly schedule for state purposes pay monthly for school district purposes. The State retains 1.50 percent of collections to cover administrative expenses.

**Ohio School District Income Tax, Quarterly Distributions and Year to Date
 Fiscal Year 2002**

<u>County</u>	<u>School District</u>	<u>Year Tax Began (b)</u>	<u>Tax Rate</u>	<u>D I S T R I B U T I O N S (a)</u>				<u>Total Year to Date</u>
				<u>July 2001</u>	<u>October 2001</u>	<u>January 2002</u>	<u>April 2002</u>	
Statewide Total				\$56,863,713	\$30,328,350	\$27,113,469	\$33,073,795	\$147,379,328
Allen	Spencerville	1993	1.00 %	263,276	198,204	123,396	171,839	756,715
Ashland	Loudonville-Perrysville	1992	1.25	596,219	293,999	258,595	296,936	1,445,749
Athens	Trimble (c)	1993	1.25	1,223	0	0	0	1,223
Auglaize	Wapakoneta	1991	0.75	778,525	487,517	464,242	523,209	2,253,493
	Waynesfield-Goshen	1992	1.00	141,559	84,316	85,687	97,677	409,240
Belmont	Barnesville (d)	1996	0.50	80,064	0	9,503	0	89,567
Butler	Madison	1991	0.50	278,793	158,065	124,754	160,648	722,260
	New Miami	1990	1.00	155,381	78,903	87,040	88,524	409,848
Champaign	Mechanicsburg	1997	0.50	121,193	55,877	69,480	74,582	321,132
	Triad	1990	1.00	279,383	156,640	218,658	191,503	846,184
	West Liberty-Salem	1984	1.50	497,078	272,675	327,794	331,010	1,428,557
Clark	Southeastern	1990	1.00	262,900	133,724	123,836	147,810	668,270
Clermont	Clermont-Northeastern	1996	1.00	796,181	343,743	307,438	431,282	1,878,644
	Goshen	1991	1.00	799,630	455,331	320,491	457,741	2,033,193
Columbiana	Crestview	1990	1.00	335,505	160,891	142,444	181,541	820,381
	Salem (d)	1996	1.00	388,151	0	13,448	0	401,599
	United	1992	0.50	194,366	129,854	58,311	102,366	484,897
Crawford	Buckeye Central	1990	1.50	319,310	187,182	153,808	217,160	877,460
Darke	Ansonia	1992	0.75	119,607	78,291	78,413	88,670	364,981
	Arcanum-Butler	1992	0.75	264,325	151,016	139,087	181,538	735,967

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Darke (con't)	Franklin-Monroe	1993	0.75 %	\$174,411	\$87,536	\$87,705	\$109,511	\$459,163
	Greenville	1990	0.50	726,782	376,542	331,726	394,269	1,829,320
	Mississinawa	1990	1.00	189,833	94,081	87,640	122,087	493,641
	Tri-Village	1991	1.50	357,391	188,076	175,900	201,028	922,396
Defiance	Central	1992	0.75	235,016	145,715	141,023	157,640	679,394
	Defiance	1992	0.50	496,392	309,847	297,453	328,123	1,431,814
	Hicksville Exempted	1992	0.75	219,814	106,410	107,038	135,778	569,041
Delaware	Big Walnut	1995	0.75	1,162,020	520,358	454,099	633,985	2,770,462
	Buckeye Valley	1993	1.00	995,375	664,127	416,117	597,808	2,673,427
Fairfield	Bloom-Carroll	1997	0.75	560,209	299,211	193,883	286,349	1,339,653
	Fairfield Union	1991	0.75	384,159	252,887	205,219	229,871	1,072,137
	Liberty Union-Thurston	1991	1.25	525,671	317,448	296,230	337,658	1,477,007
	Pickerington	1991	1.00	3,482,712	1,812,448	1,570,008	1,934,342	8,799,510
Franklin	Canal Winchester	1991	0.75	740,765	394,161	377,768	430,925	1,943,619
	Reynoldsburg	1990	0.50	1,379,231	775,451	593,518	733,495	3,481,696
Fulton	Evergreen	1990	0.75	360,499	173,999	154,034	196,689	885,221
	Gorham-Fayette	1992	1.00	127,984	74,239	67,575	77,053	346,851
Geauga	Berkshire	1993	0.75	521,399	194,824	165,701	239,686	1,121,611
	Ledgemont	2002	0.75	0	0	0	18,600	18,600
Greene	Cedar Cliff	1991	1.00	221,455	119,744	116,658	127,772	585,630
	Fairborn	1990	0.50	1,069,101	552,403	374,396	549,901	2,545,801
	Greeneview	1991	0.50	253,967	117,710	113,293	179,967	664,936
	Xenia	1998	0.50	982,033	456,344	412,455	566,623	2,417,455
	Yellow Springs	2002	1.00	0	0	0	28,315	28,315
Hamilton	Wyoming	1990	1.25	2,187,199	894,344	655,293	1,077,498	4,814,333
Hancock	Arlington	1984	1.25	252,761	156,493	144,292	189,251	742,797
	Cory-Rawson	1992	1.00	209,946	124,886	122,940	152,015	609,788
	Liberty Benton	1995	0.75	569,799	202,090	188,782	220,988	1,181,658
	McComb	1984	1.00	183,965	124,152	116,059	130,682	554,859
	Vanlue	1996	1.00	90,667	51,633	57,383	63,500	263,183
Hardin	Ada	1993	0.75	210,795	123,439	117,556	132,058	583,849
	Hardin Northern	1991	1.00	135,018	83,731	88,556	103,769	411,075
	Kenton	1996	1.00	550,731	328,282	343,940	357,645	1,580,597
	Ridgemont	1991	1.00	137,580	78,327	100,659	103,006	419,572
	Riverdale	2,000	1.00	344,024	175,742	167,285	203,008	890,059
	Upper Scioto Valley	1996	0.50	88,682	51,890	55,575	57,616	253,763

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Henry	Holgate	1992	1.00 %	\$132,189	\$81,118	\$87,231	\$100,891	\$401,429
	Liberty Center	1996	1.00	325,878	184,387	162,128	213,981	886,374
	Patrick Henry	1991	1.75	499,399	311,939	290,647	351,717	1,453,702
Highland	Hillsboro	1992	1.00	694,642	389,550	386,520	435,149	1,905,861
Huron	Bellevue	2002	0.50	0	0	0	72,932	72,932
	New London	1991	1.00	292,729	172,783	163,452	170,517	799,481
	Norwalk	1992	0.50	581,656	342,414	281,372	386,917	1,592,360
	South Central	1991	1.25	254,909	162,940	142,672	174,466	734,987
	Western Reserve	1991	1.25	451,405	277,068	233,720	273,961	1,236,155
Knox	Centerburg	1990	0.75	249,253	127,801	132,058	147,546	656,657
	Danville	1990	2.00	280,164	163,629	159,036	165,115	767,945
Licking	Licking Valley	1994	1.00	522,487	326,052	314,448	327,787	1,490,774
	Newark	1998	1.00	2,629,993	1,497,101	1,285,604	1,523,510	6,936,208
	Northridge	1998	1.00	560,918	277,596	259,363	301,793	1,399,671
	Southwest Licking	1991	0.75	1,074,487	566,061	513,842	602,401	2,756,791
Logan	Riverside	1995	0.75	141,989	85,303	109,906	99,875	437,074
Lorain	Oberlin	1991	1.00	720,713	315,980	302,154	327,637	1,666,484
	Wellington Exempted	1991	1.00	548,796	270,851	284,182	302,389	1,406,218
Madison	Jefferson	1995	0.50	240,393	98,484	100,702	143,999	583,577
Mahoning	Springfield	2000	1.00	521,333	193,446	161,046	221,808	1,097,633
	West Branch (c)	1993	1.00	4,054	0	0	0	4,054
Mercer	Celina	1996	0.75	853,948	470,474	417,583	495,688	2,237,693
	Coldwater Exempted	1990	0.50	168,440	108,994	100,735	125,401	503,570
	Fort Recovery	1991	1.00	207,369	120,625	108,114	198,951	635,058
	Parkway	1996	1.00	320,351	167,488	143,266	199,291	830,396
Miami	Bradford Exempted	1983	1.75	249,926	177,708	169,510	171,831	768,975
	Covington Exempted	1994	0.50	140,246	79,715	75,731	89,347	385,040
	Miami East	1992	0.50	278,829	132,653	107,006	143,506	661,994
	Newton	1993	1.00	206,691	103,280	99,626	120,646	530,243
	Piqua	1991	0.50	684,623	388,191	366,891	424,327	1,864,033
Montgomery	New Lebanon	1998	0.75	320,446	135,062	130,218	165,851	751,577
	Valley View	1992	1.25	894,395	483,218	435,696	528,133	2,341,442
Morrow	Highland	1992	0.50	242,534	127,011	127,613	131,692	628,850
	Mount Gilead	1995	0.75	308,238	168,652	143,278	169,641	789,809
	Northmor	1993	1.00	341,196	182,996	167,488	217,704	909,384

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Paulding	Antwerp	1991	0.75 %	\$170,761	\$93,822	\$82,360	\$108,211	\$455,154
	Paulding Exempted	1991	1.00	533,741	315,242	326,665	376,010	1,551,659
	Wayne Trace	1992	0.75	220,500	117,460	103,462	144,369	585,792
Pickaway	Teays Valley	1992	0.75	635,510	345,265	342,272	392,074	1,715,121
Preble	Eaton	1993	0.75	643,473	322,802	293,003	363,621	1,622,899
	National Trail	1992	1.00	346,760	181,633	167,215	211,514	907,122
	Preble Shawnee	1991	1.00	548,209	312,824	269,875	292,450	1,423,358
Putnam	Columbus Grove	1996	0.75	279,119	171,553	165,392	197,509	813,574
	Continental	1991	1.00	170,888	110,003	120,553	129,449	530,892
	Leipsic	1992	0.75	136,442	85,091	85,987	95,623	403,143
	Miller City-New Cleveland	1993	1.25	126,866	83,240	88,869	97,790	396,765
	Ottawa-Glandorf	1993	0.50	294,730	154,171	150,430	194,808	794,139
	Pandora-Gilboa	1994	0.75	124,538	73,759	74,659	91,735	364,691
Richland	Plymouth	1991	1.00	204,651	136,869	113,204	152,506	607,230
Ross	Scioto Valley	2000	0.75	251,705	103,328	93,432	122,456	570,921
	Union-Scioto	1992	0.50	288,311	161,001	146,933	165,274	761,519
	Zane Trace (d)	1996	0.50	113,020	0	16,210	0	129,230
Sandusky	Fremont	1994	0.75	1,295,582	807,545	718,228	847,168	3,668,522
Seneca	Bettsville	1994	1.00	66,656	40,855	36,798	40,023	184,332
	New Riegel	1990	0.75	83,939	51,473	47,104	51,242	233,757
	Seneca East	2001	1.00	130,806	146,816	127,377	175,371	580,371
Shelby	Anna	1983	0.50	146,723	93,588	98,203	105,874	444,388
	Fairlawn	1991	0.75	87,139	58,083	52,927	60,290	258,439
	Fort Loramie	1995	0.75	223,786	114,990	106,674	141,377	586,827
	Hardin-Houston	1991	0.75	218,479	118,621	120,506	117,760	575,366
	Russia	1992	0.75	134,358	57,966	46,315	74,490	313,129
Stark	Massillon (f)	1998	0.75	1,008,432	554,851	515,652	321,424	2,400,358
Union	Fairbanks	1990	0.75	333,075	164,757	178,094	205,571	881,497
	North Union	1991	1.00	401,362	215,587	269,204	274,960	1,161,112
Vinton	Vinton County (d)	1995	0.50	9,750	0	0	0	9,750
Wayne	Northwestern	1990	1.25	492,303	286,422	248,849	307,827	1,335,401

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Williams	Edgerton	1992	1.00 %	\$323,609	\$135,518	\$119,636	\$146,807	\$725,570
	Montpelier Exempted	2000	0.75	242,221	132,294	118,141	135,843	628,498
	Stryker	1991	1.50	183,846	148,231	136,300	171,954	640,332
Wood	Bowling Green	1993	0.50	881,565	502,769	436,393	525,606	2,346,333
	Elmwood	1992	1.25	384,184	246,212	228,332	275,130	1,133,858
	Perrysburg Exempted	1992	0.50	1,663,126	720,270	548,109	851,260	3,782,765
Wyandot	Mohawk	1996	1.00	389,086	223,842	181,978	231,591	1,026,498
	Upper Sandusky	1996	0.50	329,785	194,228	171,107	197,876	892,996

- (a) Distributions are based on previous quarter's collections.
- (b) Taxes began on January 1st of year indicated.
- (c) School district income tax expired effective January 01, 1998.
- (d) School district income tax expired effective January 01, 2001.
- (e) School district income tax expired effective January 01, 2002.

Source: Records of the Ohio Department of Taxation.