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## **SCHOOL DISTRICT INCOME TAX:**



Table SD-2-Q4  
No. 26 (2004)  
May 03, 2004

### School District Income Tax Distributions Quarterly Report, Fiscal Year 2004

Table SD-2-Q4 shows four quarterly distributions of school district income taxes to school districts during fiscal year 2004. 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 2004, a total of \$35.9 million was distributed to 133 school districts.

The total distribution during fiscal year 2004 was \$147.7 million. Pickerington Local School District in Fairfield County received the largest amount for districts that received four payments (\$9,060,327). The smallest distribution for districts with an existing tax for the entire fiscal year went to Bettsville Local School District in Seneca County (\$154,677).

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 an identical tax base. 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 2004**

<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 2003</u>	<u>October 2003</u>	<u>January 2004</u>	<u>April 2004</u>	
Statewide Total				\$51,374,240	\$29,818,936	\$30,535,560	\$35,942,830	\$147,671,566
Allen	Spencerville LSD (expires 12/31/07)	1993	1.00 %	235,333	167,336	181,588	169,565	753,822
Ashland	Loudonville-Perrysville EVSD	1992	1.25	467,979	280,220	262,147	303,300	1,313,644
Athens	Trimble LSD (c)	1993	1.25	1,240	0	0	0	1,240
Auglaize	Wapakoneta CSD	1991	0.75	691,440	483,168	509,365	509,138	2,193,111
	Waynesfield-Goshen LSD (expires 12/31/06)	1992	1.00	132,826	89,256	94,947	103,857	420,887
Belmont	Barnesville EVSD (d)	1996	0.50	601	0	0	0	601
Butler	Madison LSD	1991	0.50	256,308	139,976	142,528	165,492	704,304
	New Miami LSD	1990	1.00	116,572	80,038	89,949	95,361	381,920
Champaign	Mechanicsburg EVSD	1997	0.50	120,671	62,761	76,806	73,996	334,234
	Triad LSD	1990	1.00	269,975	190,617	210,149	195,870	866,611
	West Liberty-Salem LSD (1.0% expires 12/31/04)	1984	1.50	439,478	283,278	327,514	300,066	1,350,337
Clark	Southeastern LSD	1990	1.00	219,975	136,562	138,817	149,813	645,167
Clermont	Clermont-Northeastern LSD	1996	1.00	732,844	333,159	361,096	414,490	1,841,590
	Goshen LSD	1991	1.00	757,655	384,976	408,778	496,041	2,047,451
Clinton	Wilmington CSD (expires 12/31/07)	2003	1.00	461,034	450,037	464,250	630,286	2,005,607
Columbiana	Columbiana EVSD	2003	1.00	149,168	140,282	136,832	220,232	646,514
	Crestview LSD	1990	1.00	300,575	156,332	151,981	184,464	793,352
	United LSD	1992	0.50	170,206	96,739	94,333	109,337	470,614
Crawford	Buckeye Central LSD	1990	1.50	359,766	228,997	241,055	281,416	1,111,234

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Darke	Ansonia LSD	1992	0.75 %	\$99,892	\$77,478	\$85,721	\$82,957	\$346,048
	Arcanum-Butler LSD	1992	0.75	229,694	139,825	139,708	182,035	691,260
	Franklin Monroe LSD	1993	0.75	151,528	86,290	84,548	119,261	441,628
	Greenville CSD	1990	0.50	510,068	348,131	341,219	387,388	1,586,805
	Mississinawa Valley LSD	1990	1.00	143,981	90,099	96,168	125,019	455,267
	Tri-Village LSD	1991	1.50	294,238	186,295	184,767	199,326	864,626
Defiance	Central LSD	1992	0.75	221,791	130,084	150,319	164,576	666,770
	Defiance CSD	1992	0.50	441,488	293,889	303,765	329,920	1,369,062
	Hicksville EVSD	1992	0.75	196,714	122,742	119,083	130,682	569,221
Delaware	Big Walnut LSD	1995	0.75	1,127,581	547,608	530,577	729,796	2,935,562
	Buckeye Valley LSD	1993	1.00	1,013,382	548,578	601,490	661,209	2,824,659
Fairfield	Bloom-Carroll LSD	1997	0.75	551,440	263,721	268,058	312,676	1,395,895
	Fairfield Union LSD	1991	0.75	363,861	232,621	242,943	275,015	1,114,440
	Liberty Union-Thurston LSD	1991	1.25	490,723	293,997	313,863	332,231	1,430,814
	Pickerington LSD	1991	1.00	3,328,409	1,764,780	1,855,323	2,111,814	9,060,327
	Walnut Township LSD (expires 12/31/13)	2004	1.25	0	0	0	28,079	28,079
Franklin	Canal Winchester LSD	1991	0.75	751,663	427,745	462,302	486,881	2,128,590
	Reynoldsburg CSD	1990	0.50	1,185,283	640,200	718,546	788,170	3,332,200
Fulton	Evergreen LSD	1990	0.75	352,277	163,894	174,966	221,357	912,494
	Gorham Fayette LSD	1992	1.00	111,855	70,098	70,485	84,059	336,497
	Pettisville LSD	2004	1.00	0	0	0	20,382	20,382
Geauga	Berkshire LSD	1993	0.75	449,507	197,805	165,207	240,111	1,052,630
	Ledgemont LSD (expires 12/31/08)	2002	0.75	222,272	79,520	80,670	94,684	477,146
Greene	Cedar Cliff LSD	1991	1.00	187,594	116,207	122,832	131,855	558,487
	Fairborn CSD	1990	0.50	976,890	459,299	500,910	610,705	2,547,804
	Greeneview LSD (0.50% expires 12/31/06)	1991	1.00	550,531	232,491	239,606	303,336	1,325,965
	Xenia Community CSD (expires 12/31/06)	1998	0.50	919,977	469,580	492,195	575,072	2,456,825
	Yellow Springs EVSD	2002	1.00	728,495	282,757	131,581	239,937	1,382,771
Hamilton	Wyoming CSD	1990	1.25	1,915,381	894,250	738,004	1,092,405	4,640,040
Hancock	Arlington LSD	1984	1.25	219,852	163,137	151,330	177,815	712,135
	Cory-Rawson LSD (0.75% expires 12/31/08)	1992	1.00	197,020	130,848	131,065	190,569	649,503
	Liberty-Benton LSD (expires 12/31/10)	1995	0.75	315,823	184,995	202,129	212,038	914,985
	McComb LSD	1984	1.00	164,044	127,425	126,121	139,081	556,671
	Vanlue LSD (expires 12/31/05)	1996	1.00	77,884	51,106	55,286	59,567	243,844

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				<u>July 2003</u>	<u>October 2003</u>	<u>January 2004</u>	<u>April 2004</u>		
Hardin	Ada EVSD (expires 12/31/07)	1993	0.75 %	\$173,014	\$123,960	\$133,979	\$130,716	\$561,669	
	Hardin Northern LSD	1991	1.00	116,666	84,854	91,833	100,596	393,949	
	Kenton CSD	1996	1.00	470,547	316,027	357,698	338,475	1,482,747	
	Ridgemont LSD	1991	1.00	124,602	85,810	98,455	103,894	412,761	
	Riverdale LSD (expires 12/31/05)	2000	1.00	273,377	176,823	186,009	198,044	834,253	
	Upper Scioto Valley LSD	1996	0.50	84,297	51,926	61,940	65,289	263,453	
Henry	Holgate LSD	1992	1.00	119,319	85,232	90,349	95,607	390,508	
	Liberty Center LSD	1996	1.00	277,889	176,730	187,439	198,861	840,920	
	Patrick Henry LSD (0.75% expires 12/31/07)	1991	1.75	431,033	307,132	315,216	368,849	1,422,230	
Highland	Greenfield EVSD (expires 12/31/08)	2004	1.25	0	0	0	99,992	99,992	
	Hillsboro CSD	1992	1.00	698,696	429,727	393,494	460,808	1,982,725	
Huron	Bellevue CSD (expires 12/31/06)	2002	0.50	421,410	230,604	217,030	240,944	1,109,988	
	New London LSD	1991	1.00	283,805	176,921	176,082	181,635	818,443	
	Norwalk CSD	1992	0.50	554,551	335,257	292,510	348,490	1,530,808	
	South Central LSD	1991	1.25	247,760	159,623	157,648	166,797	731,828	
	Western Reserve LSD	1991	1.25	440,310	255,533	257,152	272,741	1,225,736	
Knox	Centerburg LSD	1990	0.75	240,083	142,639	140,013	151,528	674,263	
	Danville LSD	1990	2.00	232,393	157,356	164,921	128,039	682,708	
Licking	Johnstown Monroe LSD (expires 12/31/08)	2004	1.00	0	0	0	54,738	54,738	
	Licking Valley LSD	1994	1.00	500,505	338,126	336,695	351,593	1,526,919	
	Newark CSD (expires 12/31/07)	1998	1.00	2,141,021	1,320,922	1,365,361	1,540,892	6,368,196	
	Northridge LSD (expires 12/31/10)	1998	1.00	524,070	277,214	291,783	313,756	1,406,822	
	Southwest Licking LSD	1991	0.75	1,107,316	563,893	602,498	696,399	2,970,106	
Logan	Riverside LSD (expires 12/31/04)	1995	0.75	128,089	93,321	107,665	96,844	425,919	
Lorain	Oberlin CSD	1991	1.00	535,853	299,058	296,353	341,459	1,472,724	
	Wellington EVSD	1991	1.00	516,453	265,933	267,976	307,416	1,357,779	
Madison	Jefferson LSD (expires 12/31/04)	1995	0.50	238,576	99,795	111,285	109,673	559,330	
Mahoning	Springfield LSD (expires 12/31/04)	2000	1.00	492,361	234,282	220,060	292,383	1,239,086	
	West Branch LSD (c)	1993	1.00	3,339	0	0	0	3,339	
Mercer	Celina CSD (expired 01/01/03; 0.75% tax reinstated effective 01/01/04 expiring 12/31/08)	1996	0.75	114,738	0	0	208,238	322,976	
	Coldwater EVSD	1990	0.50	151,575	111,294	110,555	122,393	495,818	
	Fort Recovery LSD	1991	1.00	170,877	119,125	130,265	186,380	606,647	
	Parkway LSD (expires 12/31/05)	1996	1.00	291,648	169,951	168,235	200,309	830,143	

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Miami	Bradford EVSD	1983	1.75 %	\$225,096	\$165,814	\$188,393	\$156,496	\$735,798	
	Covington EVSD	1994	0.50	127,109	81,254	84,103	86,783	379,248	
	Miami East LSD	1992	0.50	222,885	119,987	129,547	144,276	616,695	
	Newton LSD	1993	1.00	181,208	102,518	105,555	133,250	522,531	
	Piqua CSD	1991	0.50	587,701	385,860	373,869	428,833	1,776,263	
Montgomery	New Lebanon LSD (expires 12/31/05)	1998	0.75	301,726	133,421	151,706	172,641	759,495	
	Valley View LSD (0.75% expires 12/31/05 and 0.50% expires 12/31/06)	1992	1.25	839,577	466,217	488,522	541,755	2,336,071	
Morrow	Highland LSD	1992	0.50	233,241	130,938	136,282	140,757	641,218	
	Mount Gilead EVSD (expires 12/31/09)	1995	0.75	272,888	156,441	165,387	173,376	768,092	
	Northmor LSD	1993	1.00	346,199	186,968	194,427	219,769	947,364	
Paulding	Antwerp LSD	1991	0.75	149,848	78,741	79,982	95,855	404,425	
	Paulding EVSD	1991	1.00	478,810	278,631	324,329	374,963	1,456,733	
	Wayne Trace LSD (expires 12/31/06)	1992	0.75	223,822	118,853	114,215	150,408	607,298	
Pickaway	Teays Valley LSD	1992	0.75	613,612	375,815	377,790	429,660	1,796,876	
Preble	Eaton CSD	1993	0.75	554,185	319,677	328,741	363,842	1,566,446	
	National Trail LSD	1992	1.00	327,414	172,618	171,578	212,008	883,617	
	Preble Shawnee LSD	1991	1.00	472,056	268,884	307,265	304,266	1,352,470	
	Twin Valley LSD (expires 12/31/07)	2003	0.75	73,557	78,126	81,478	142,920	376,081	
Putnam	Columbus Grove LSD (expires 12/31/05)	1996	0.75	249,526	143,598	126,404	129,999	649,527	
	Continental LSD	1991	1.00	156,709	111,781	112,355	120,857	501,702	
	Leipsic LSD	1992	0.75	112,222	79,432	81,120	87,341	360,114	
	Miller City-New Cleveland LSD	1993	1.25	116,192	87,819	87,201	94,779	385,991	
	Ottawa-Glandorf LSD	1993	0.50	250,902	167,111	155,709	184,849	758,570	
	Pandora-Gilboa LSD (expires 12/31/08)	1994	0.75	118,979	80,385	80,026	92,470	371,861	
Richland	Plymouth-Shiloh LSD	1991	1.00	194,648	120,582	123,400	151,051	589,681	
Ross	Southeastern LSD (expires 12/31/04)	2000	0.75	189,880	101,994	115,011	123,512	530,397	
	Union-Scioto LSD (expires 12/31/04)	1992	0.50	262,013	157,140	153,783	180,319	753,255	
Sandusky	Fremont CSD (expires 12/31/08)	1994	1.25	1,079,755	753,144	753,150	1,000,984	3,587,033	
Seneca	Bettsville LSD (expires 12/31/08)	1994	1.00	55,536	16,625	39,967	42,549	154,677	
	New Riegel LSD	1990	0.75	66,533	50,238	50,681	55,537	222,988	
	Seneca East LSD (expires 12/31/05)	2001	1.00	240,166	157,282	162,477	179,886	739,810	

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Shelby	Anna LSD	1983	0.50 %	\$136,082	\$99,507	\$105,495	\$102,718	\$443,802	
	Fairlawn LSD	1991	0.75	74,671	56,783	57,348	58,983	247,786	
	Fort Loramie LSD (expires 12/31/04)	1995	0.75	158,340	114,649	108,652	130,856	512,496	
	Hardin-Houston LSD	1991	0.75	162,241	122,075	126,898	118,156	529,369	
	Russia LSD	1992	0.75	79,301	55,559	50,578	75,983	261,420	
Stark	Massillon CSD (e)	1998	0.75	28,917	0	0	0	28,917	
Union	Fairbanks LSD	1990	0.75	319,120	174,452	169,070	215,624	878,266	
	North Union LSD	1991	1.00	403,103	239,469	281,525	267,123	1,191,221	
Van Wert	Van Wert CSD (expires 12/31/08)	2004	1.00	0	0	0	149,465	149,465	
Warren	Carlisle LSD	2004	1.00	0	0	0	59,685	59,685	
Wayne	Northwestern LSD	1990	1.25	422,291	229,080	252,455	310,503	1,214,329	
Williams	Edgerton LSD	1992	1.00	181,488	127,197	130,360	134,335	573,381	
	Montpelier EVSD	2000	0.75	184,567	127,628	135,148	134,658	582,002	
	Stryker LSD	1991	1.00	198,585	143,782	157,579	139,227	639,173	
Wood	Bowling Green CSD (expires 12/31/07)	1993	0.50	751,093	456,345	486,504	539,057	2,232,998	
	Elmwood LSD (0.50% expires 12/31/05 and 0.75% expires 12/31/06)	1992	1.25	363,264	237,551	248,532	261,187	1,110,535	
	Otsego LSD	2003	1.00	230,389	220,020	242,822	363,770	1,057,000	
	Perrysburg EVSD	1992	0.50	1,281,668	658,377	639,780	1,017,133	3,596,958	
Wyandot	Mohawk LSD (expires 12/31/05)	1996	1.00	306,114	212,054	215,507	231,568	965,242	
	Upper Sandusky EVSD (expires 12/31/04)	1996	0.50	288,052	186,211	179,435	200,302	854,000	

- (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.