2024 School District Estimated Income Tax Worksheet (DO NOT FILE)

1. Expected 2024 school district income tax base (see "School District Income Tax Base" below)1.	
2. School district tax rate (see pages 2-4)2.	
3. Multiply line 1 by line 2	
4. If you or your spouse (if filing jointly) will be age 65 or older during 2024, enter \$504.	
5. Estimated 2024 school district income tax liability. Line 3 minus line 4	
6. School district income tax liability from your 2023 SD 100, line 86.	
7. Multiply line 5 by 90% (.90)7.	
8. Enter the lesser of line 6 or line 7 (If you did not file a 2023 SD 100, enter the amount from line 7)8.	
9. 2023 credit carryforward and expected 2024 school district income tax withholding9.	
10. Estimated required installment. Line 8 minus line 910.	
11. Your quarterly estimated payment. Multiply line 10 by 25% (.25)	

2024 School District Estimated Income Tax Instructions

Do I Have To Make Estimated Payments?

If your income is subject to school district withholding, you generally do not need to make estimated payments. You should make estimated payments for tax year 2024 if your estimated school district tax liability (total tax minus total credits) less school district withholding is more than \$500. Depending on the district's tax base, individuals generally must make estimated payments if they are:

- Employees who are under-withheld by their employers;
- Retirees without school district tax withholding from their pensions;
- Pass-through entity investors or sole proprietors; AND/OR
- Individuals with large amounts of investment income.

Estimated payments are due as follows:

1st quarter - April 15, 2024 2nd quarter - June 17, 2024 3rd quarter - Sept. 16, 2024 4th quarter - Jan. 15, 2025

Use the Ohio Universal Payment Coupon (OUPC) to make estimated school district income tax payments. Married taxpayers unsure of their filing status for 2024 should make separate estimated payments based on their individual estimated school district tax liabilities. Estimated payments will only be applied to the return associated with the Social Security number listed on the OUPC. Payments will not be split between you and your spouse if you combine your tax liabilities, but file separately.

Note: Special rules regarding estimated payments apply to certain taxpayers with farming and/or fishing income. See Adm. Code 5703-7-04.

If you do not make the required estimated payments, you may be subject to an interest penalty for underpayment of estimated taxes. See form IT/SD 2210.

For more information, see the "Income - Estimated Income/School District Taxes and the 2210 Interest Penalty" topic at **tax.ohio.gov/faq-IncomeEstimated**.

What Are My Payment Options?

Once you have calculated your estimated payments, you must pay them quarterly through any of the following methods:

- By Electronic Check Pay by electronic check using the Department's OH|TAX eServices at tax.ohio.gov/pay. There is no fee for using this payment method.
- By Credit or Debit Card Pay by credit or debit card using the Department's OH|TAX eServices at tax.ohio.gov/pay. These payments are processed by ACI Payments, Inc. There is a convenience fee equal to 2.65% of your payment or \$1, whichever is greater. The state of Ohio does not receive any of this fee.
- **By Mail** Send a check or money order with the OUPC. Make the payment payable to "School District Income Tax."

School District Income Tax Base

Taxing school districts use one of the following two tax bases:

The **traditional tax base** uses modified adjusted gross income less exemptions to calculate the tax base. Refer to lines 1-5 of the 2023 SD 100 to assist you in estimating this tax base.

The **earned income tax base** uses "earned income" to calculate the tax base. Refer to lines 30-36 of the 2023 SD 100 to assist you in estimating this tax base.



School Districts With an Income Tax for 2024

Bold indicates a newly enacted rate, a rate change for 2024 or a change in the tax type

SD#	School District Name (and Counties)	Rate	Percent
	Earned Income Only Tax Base School I	Districts	5
0501	Alexander LSD (Athens, Meigs,	.0100	1%
	Vinton)		
2301	Amanda-Clearcreek LSD (Fairfield)	.0200	2%
0502	Athens CSD (Athens)	.0100	1%
2801	Berkshire LSD (Geauga)	.0100	1%
2302	Berne Union LSD (Fairfield, Hocking)	.0200	2%
5501	Bethel LSD (Miami)	.0075	3⁄4%
1401	Blanchester LSD (Clinton, Brown,	.0100	1%
	Clermont, Warren)		
7502	Botkins LSD (Shelby, Auglaize)	.0125	1¼%
5901	Cardington-Lincoln LSD (Morrow, Marion)	.0075	3⁄4%
5401	Celina CSD (Mercer)	.0100	1%
8501	Chippewa LSD (Wayne)	.0100	1%
6501	Circleville CSD (Pickaway)	.0075	3/4%
7001	Clear Fork Valley LSD (Richland, Knox)	.0100	1%
1402	Clinton-Massie LSD (Clinton, Greene,	.0050	1/2%
	Warren)		
5204	Cloverleaf LSD (Medina)	.0100	1%
7201	Clyde-Green Springs EVSD (Sandusky,	.0150	11/2%
1201	Seneca)		17270
1704	Crestline EVSD (Crawford, Richland)	.0025	1/4%
1505	East Palestine CSD (Columbiana)	.0050	1/2%
8702	Eastwood LSD (Wood)	.0100	1%
8603	Edon-Northwest LSD (Williams)	.0100	1%
5101	Elgin LSD (Marion, Delaware, Hardin)	.0075	3/4%
0404	Geneva Area CSD (Ashtabula)	.0125	11/4%
7203	Gibsonburg EVSD (Sandusky, Wood)	.0100	1%
8503	Green LSD (Wayne)	.0050	1/2%
3603	Greenfield EVSD (Highland, Fayette, Ross)	.0030	11/4%
0302	Hillsdale LSD (Ashland, Wayne)	.0125	11/4%
7403	Hopewell-Loudon LSD (Seneca)	.0050	1/4/0
7506	Jackson Center LSD (Shelby, Auglaize,	.0050	1 ¹ /2%
/ 500	Logan)	.0150	1/2/0
6704	James A Garfield LSD (Portage)	.0150	11/2%
4901	Jefferson LSD (Madison)	.0100	1 /2 /0
4901	Jonathan Alder LSD (Madison, Franklin,		11/4%
+902	Union)	.0125	1/4/0
2205		0150	11/0/
2305 6502	Lancaster CSD (Fairfield) Logan Elm LSD (Pickaway, Hocking)	.0150 .0100	1½% 1%
	C (C)		
4904	Madison Plains LSD (Madison, Fayette,	.0125	1¼%
5403	Franklin) Marion LSD (Mercer, Auglaize, Darke)	.0050	1/2%
5504	Miami East LSD (Miami, Champaign)	.0175	1 ³ / ₄ %
5505	Milton-Union EVSD (Miami)	.0125	11/4%
3902	Monroeville LSD (Huron, Erie)	.0150	11/2%
8605	Montpelier EVSD (Williams)	.0125	11/4%
8705	North Baltimore LSD (Wood, Hancock)	.0125	1¼%

SD#	School District Name (and Counties)	Rate	Percent	
	Earned Income Only Tax Base School Districts			
4508	North Fork LSD (Licking, Knox)	.0100	1%	
1203	Northeastern LSD (Clark, Champaign)	.0100	1%	
4509	Northridge LSD (Licking, Delaware, Knox)	.0050	1⁄2%	
7612	Northwest LSD (Stark, Summit, Wayne)	.0100	1%	
1204	Northwestern LSD (Clark, Champaign)	.0100	1%	
8706	Northwood LSD (Wood)	.0025	1⁄4%	
7711	Norton CSD (Summit)	.0050	1⁄2%	
8504	Norwayne LSD (Wayne, Medina)	.0075	3⁄4%	
5103	Pleasant LSD (Marion)	.0100	1%	
5104	Ridgedale LSD (Marion, Crawford, Wyandot)	.0100	1%	
5105	River Valley LSD (Marion, Morrow)	.0100	1%	
4604	Riverside LSD (Logan, Shelby)	.0150	11⁄2%	
0908	Ross LSD (Butler)	.0125	11⁄4%	
5008	Sebring LSD (Mahoning)	.0100	1%	
7508	Sidney CSD (Shelby, Logan)	.0075	3⁄4%	
3118	Southwest LSD (Hamilton, Butler)	.0075	3⁄4%	
0604	St Mary's CSD (Auglaize)	.0100	1%	
6503	Teays Valley LSD (Pickaway, Fairfield, Franklin)	.0150	11⁄2%	
6806	Tri-County North LSD (Preble, Darke, Montgomery)	.0100	1%	
8509	Triway LSD (Wayne, Holmes)	.0100	1%	
5509	Troy CSD (Miami)	.0150	11⁄2%	
2308	Walnut Township LSD (Fairfield)	.0175	1¾%	
2402	Washington Court House CSD (Fayette)	.0100	1%	
2607	Wauseon EVSD (Fulton)	.0175	13⁄4	
3907	Willard CSD (Huron, Crawford)	.0075	3⁄4%	
7107	Zane Trace LSD (Ross)	.0075	3⁄4%	

School Districts With an Income Tax for 2024

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7501	Traditional Tax Base School Distric Ada EVSD (Hancock, Hardin)	cts .0150	1½%
7501	Ada EVSD (Hancock, Hardin)	.0150	11/.0/
			1/2/0
1901	Anna LSD (Shelby)	.0150	11⁄2%
	Ansonia LSD (Darke)	.0175	1¾%
6301	Antwerp LSD (Paulding)	.0150	11⁄2%
3201	Arcadia LSD (Hancock, Seneca)	.0100	1%
1902	Arcanum-Butler LSD (Darke)	.0150	11⁄2%
3202	Arlington LSD (Hancock)	.0175	1¾%
2001	Ayersville LSD (Defiance)	.0100	1%
3901	Bellevue CSD (Erie, Huron, Sandusky,	.0050	1⁄2%
2	Seneca)		
2501	Bexley CSD (Franklin)	.0075	3/4%
2101	Big Walnut LSD (Delaware)	.0075	3⁄4%
2303	Bloom-Carroll LSD (Fairfield)	.0125	1¼%
0203	Bluffton EVSD (Allen, Hancock)	.0050	1⁄2%
	Bowling Green CSD (Henry, Wood)	.0050	1/2%
	Bradford EVSD (Darke, Miami, Shelby)	.0175	1¾%
8601	Bryan CSD (Williams)	.0100	1%
1701	Buckeye Central LSD (Crawford, Huron,	.0150	11⁄2%
I I	Richland, Seneca)		
	Buckeye Valley LSD (Delaware, Marion,	.0100	1%
I I	Morrow, Union)		
	Canal Winchester LSD (Franklin, Fairfield)	.0075	3/4%
	Carey EVSD (Wyandot, Seneca)	.0100	1%
	Carlisle LSD (Warren, Montgomery)	.0100	1%
	Cedar Cliff LSD (Greene, Clark)	.0125	11/4%
	Centerburg LSD (Knox, Delaware, Licking)	.0075	3/4%
	Central LSD (Defiance, Williams)	.0125	11/4%
	Clermont-Northeastern LSD (Clermont,	.0100	1%
I I	Brown)		
5402	Coldwater EVSD (Mercer)	.0050	1⁄2%
	Colonel Crawford LSD (Crawford)	.0125	11/4%
	Columbiana EVSD (Columbiana, Mahoning)	.0100	1%
	Columbus Grove LSD (Putnam, Allen)	.0100	1%
	Continental LSD (Putnam)	.0100	1%
	Cory-Rawson LSD (Hancock)	.0175	1¾%
	Covington EVSD (Miami)	.0200	2%
	Crestview LSD (Columbiana)	.0100	1%
	Crestview LSD (Van Wert)	.0100	1%
	Dalton LSD (Wayne)	.0075	3/4%
	Danville LSD (Knox, Holmes)	.0150	11/2%
	Defiance CSD (Defiance, Paulding)	.0050	1/2%
	Delphos CSD (Allen, Van Wert)	.0050	1/2%
	Eaton CSD (Preble)	.0150	11/2%
	Edgerton LSD (Williams, Defiance)	.0100	1%
8602 I	J (
	Elmwood LSD (Wood, Hancock)	.0125	11/4%
8703	Elmwood LSD (Wood, Hancock) Evergreen LSD (Fulton, Lucas)	.0125 .0150	1¼% 1½%

Traditional Tax Base School Districts 2903 Fairborn CSD (Greene, Clark, Montgomery) 0.050 1/% 2304 Fairfield Union LSD (Fairfield, Hocking, Perry) 0.000 2% 7503 Fairlawn LSD (Shelby) 0.0150 1/% 7504 Fort Loramie LSD (Shelby, Darke) 0.150 1/% 7504 Fort Recovery LSD (Mercer, Darke) 0.150 1/% 1903 Franklin Monce LSD (Darke, Miami) 0.075 1/% 1305 Goshen LSD (Clermont, Warren) 0.100 1/% 1304 Greeneview LSD (Greene, Clinton, Fayette) 0.100 1/% 1904 Greeneview LSD (Greene, Clinton, Fayette) 0.100 1/% 2004 Hardin Northern LSD (Hardin, Hancock) 0.175 1/% 2004 Hicksville EVSD (Defiance) 0.100 1/% 2004 Hilsboro CSD (Highland) 0.100 1/% 2004 Hilsboro CSD (Hearny) 0.100 1/% 2004 Hilsboro CSD (Hardin, Wyandot) 0.100 1/% 2004 Hilsboro CSD (Hardi	SD#	School District Name (and Counties)	Rate	Percent
2304 Fairfield Union LSD (Fairfield, Hocking, Perry) .0200 2% 7503 Fairlawn LSD (Shelby) .0075 3% 2603 Fayette LSD (Fulton) .0100 1% 7504 Fort Loramie LSD (Shelby, Darke) .0150 1%% 5406 Fort Recovery LSD (Mercer, Darke) .0150 1%% 1903 Franklin Monroe LSD (Darke, Miami) .0075 3%% 7202 Fremont CSD (Sandusky) .0125 1%% 1305 Goshen LSD (Clermont, Warren) .0100 1% 1904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greeneview LSD (Marcen) .0050 ½% 2004 Hicksville EVSD (Defiance) .0150 1%% 505 Hardin-Houston LSD (Netrow, Delaware) .0050 ½% 304 Hillsboro CSD (Highland) .0100 1% 3051 Holgate LSD (Putnam) .0075 ¾% 3033 Kenton CSD (Hardin, Wyandot) .0100 1% 3030 Kenton CSD (Hardin, Wyandot) <th></th> <th>Traditional Tax Base School Distri</th> <th>cts</th> <th></th>		Traditional Tax Base School Distri	cts	
Perry) Image: Constraint of the second	2903	Fairborn CSD (Greene, Clark, Montgomery)	.0050	1⁄2%
7503 Fairlawn LSD (Shelby) 0.075 ½% 2603 Fayette LSD (Fulton) 0.100 1% 7504 Fort Loramie LSD (Shelby, Darke) 0.150 1½% 5406 Fort Recovery LSD (Mercer, Darke) 0.150 1½% 1903 Franklin Monroe LSD (Darke, Miami) 0.075 ¾% 7202 Fremont CSD (Sandusky) 0.125 1½% 1305 Goshen LSD (Clermont, Warren) 0.100 1% 4501 Granville EVSD (Licking) 0.005 ½% 3002 Hardin-Houston LSD (Marten) 0.015 ½% 3004 Hicksville EVSD (Defiance) 0.150 1½% 3004 Highland LSD (Morrow, Delaware) 0.050 ½% 3004 Highland LSD (Morrow, Delaware) 0.010 1% 4503 Johnstown-Monroe LSD (Delaware, Licking) 0.100 1% 6904 Kalida LSD (Putnam) 0.100 1% 3033 Kenton CSD (Hardin, Wyandot) 0.100 1% 30404 Liberty Center LSD (Henry, Fulton) <	2304	Fairfield Union LSD (Fairfield, Hocking,	.0200	2%
2603 Fayette LSD (Fulton) .0100 1% 7504 Fort Loramie LSD (Shelby, Darke) .0150 1½% 5406 Fort Recovery LSD (Mercer, Darke) .0150 1½% 1903 Franklin Monroe LSD (Darke, Miami) .0075 ¾% 7202 Fremont CSD (Sandusky) .0125 1¼% 1305 Goshen LSD (Clermont, Warren) .0100 1% 4501 Granville EVSD (Licking) .0075 ¾% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greenville CSD (Darke) .0050 ½% 3020 Hardin-Houston LSD (Shelby) .0075 ¾% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0005 ½% 3031 Holgate LSD (Henry) .0100 1% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 3104 Liberty Center LSD (Henry, Fulton)		Perry)		
7504 Fort Loramie LSD (Shelby, Darke) .0150 11/2% 5406 Fort Recovery LSD (Mercer, Darke) .0150 11/2% 1903 Franklin Monroe LSD (Darke, Miami) .0075 3/% 7202 Fremont CSD (Sandusky) .0125 11/4% 1305 Goshen LSD (Clermont, Warren) .0100 1% 4501 Graenville EVSD (Licking) .0075 3/% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greenville CSD (Darke) .0050 1/2% 3021 Hardin Northern LSD (Hardin, Hancock) .0175 1/2% 5902 Highland LSD (Morrow, Delaware) .0050 1/2% 5902 Highland LSD (Henry) .0110 1% 3501 Holgate LSD (Plenam) .0075 3/% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 3003 Kenton CSD (Hardin, Wyandot) .0100 1% 3030 Kenton CSD (Hardin, Wyandot) .0175 3/% 3050 Liberty Ce	7503	Fairlawn LSD (Shelby)	.0075	3⁄4%
5406 Fort Recovery LSD (Mercer, Darke) .0150 1½% 1903 Franklin Monroe LSD (Darke, Miami) .0075 ¾% 7202 Fremont CSD (Sandusky) .0125 1¼% 1305 Goshen LSD (Clermont, Warren) .0100 1% 4501 Granville EVSD (Licking) .0075 ¾% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greeneview LSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1½% 5055 Hardin-Houston LSD (Shelby) .0075 ½% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 6903 Jennings LSD (Putnam) .0075 ½% 3501 Holgate LSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam)	2603	Fayette LSD (Fulton)	.0100	1%
1903 Franklin Monroe LSD (Darke, Miami) .0075 ½% 7202 Fremont CSD (Sandusky) .0125 11¼% 1305 Goshen LSD (Clermont, Warren) .0100 1% 14501 Granville EVSD (Licking) .0075 ¾% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greeneview LSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1¼% 7505 Hardin-Houston LSD (Shelby) .0075 ½% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Putnam) .0075 ½% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 3030 Kenton CSD (Hardin, Wyandot) .0100 1% 3031 Kenton CSD (Putnam) .0075 ¾% 3205 Liberty Union-Thurston LSD (Fairfield) <td>7504</td> <td>Fort Loramie LSD (Shelby, Darke)</td> <td>.0150</td> <td>11⁄2%</td>	7504	Fort Loramie LSD (Shelby, Darke)	.0150	11⁄2%
7202 Fremont CSD (Sandusky) 0.125 11% 1305 Goshen LSD (Clermont, Warren) 0.100 1% 4501 Granville EVSD (Licking) 0.075 3% 2904 Greeneview LSD (Greene, Clinton, Fayette) 0.100 1% 1904 Greeneview LSD (Darke) 0.050 1% 302 Hardin Northern LSD (Hardin, Hancock) 0.175 13% 7505 Hardin-Houston LSD (Shelby) 0.075 3% 2004 Hicksville EVSD (Defiance) 0.150 1½% 5902 Highland LSD (Morrow, Delaware) 0.050 ½% 3604 Hillsboro CSD (Highland) 0.100 1% 4503 Johnstown-Monroe LSD (Delaware, Licking) 0.100 1% 6904 Kalida LSD (Putnam) 0.100 1% 3030 Kenton CSD (Hardin, Wyandot) 0.100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) 0.175 1¾% 3305 Leipsic LSD (Putnam) 0.075 3% 3406 Liberty Union-Thurston LSD (Fairfield)	5406	Fort Recovery LSD (Mercer, Darke)	.0150	11⁄2%
1305 Goshen LSD (Clermont, Warren) 0.100 1% 4501 Granville EVSD (Licking) .0075 ½% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greeneview LSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1¾% 7505 Hardin-Houston LSD (Shelby) .0075 ¾% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3030 Kenton CSD (Hardin, Wyandot) .0100 1% 3104 Leipsic LSD (Putnam) .0075 ¾% 3205 Liberty Center LSD (Henry, Fulton) .0175 1¾% 3206 Liberty Center LSD (Hancock) <td< td=""><td>1903</td><td>Franklin Monroe LSD (Darke, Miami)</td><td>.0075</td><td>3⁄4%</td></td<>	1903	Franklin Monroe LSD (Darke, Miami)	.0075	3⁄4%
4501 Granville EVSD (Licking) .0075 ½% 2904 Greeneview LSD (Greene, Clinton, Fayette) .0100 1% 1904 Greeneview LSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1¼% 7505 Hardin-Houston LSD (Shelby) .0075 ½% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ½% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0101 1% 3104 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 3205 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3206 Licking Valley LSD (Licking, Muskingun)	7202	Fremont CSD (Sandusky)	.0125	1¼%
2904 Greeneview LSD (Greene, Clinton, Fayette) 0.0100 1% 1904 Greenville CSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1¼% 7505 Hardin-Houston LSD (Shelby) .0075 ½% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ½% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ½% 3206 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty Genter LSD (Harcock) .01	1305	Goshen LSD (Clermont, Warren)	.0100	1%
1904 Greenville CSD (Darke) .0050 ½% 3302 Hardin Northern LSD (Hardin, Hancock) .0175 1¼% 7505 Hardin-Houston LSD (Shelby) .0075 ¾% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0175 1¼% 3206 Liberty Center LSD (Henry, Fulton) .0175 1¼% 3303 Loudon CSD (Madison) .0100 1% 4506 Licking Valley LSD (Licking, Muskingum) .0100	4501	Granville EVSD (Licking)	.0075	3⁄4%
3302 Hardin Northern LSD (Hardin, Hancock) 0175 13% 7505 Hardin-Houston LSD (Shelby) 0075 3% 2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3206 Liberty Center LSD (Henry, Fulton) .0175 1¼% 3303 Loudon CSD (Madison) .0100 1% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4507 Liberty-Benton LSD (Mancock, Putnam, Wood)	2904	Greeneview LSD (Greene, Clinton, Fayette)	.0100	1%
7505 Hardin-Houston LSD (Shelby) .0075 34% 2004 Hicksville EVSD (Defiance) .0150 11/2% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 3/% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3030 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 3/% 3502 Liberty Center LSD (Henry, Fulton) .0175 11/% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 11/% 3103 Loudon CSD (Madison) .0100 1% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4507 Madison LSD (Butler)	1904	Greenville CSD (Darke)	.0050	1⁄2%
2004 Hicksville EVSD (Defiance) .0150 1½% 5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3033 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0175 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¼% 3205 Liberty Senton LSD (Hancock) .0075 ¾% 3206 Licking Valley LSD (Licking, Muskingum) .0100 1% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 6905 Madison LSD (Butler) .0150 1½% 10905 Madison LSD (Hancock, Putnam, Wood)	3302	Hardin Northern LSD (Hardin, Hancock)	.0175	1¾%
5902 Highland LSD (Morrow, Delaware) .0050 ½% 3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 6905 Leipsic LSD (Putnam) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¼% 3205 Liberty Union-Thurston LSD (Fairfield) .0175 1¼% 3206 Licking Valley LSD (Licking, Muskingum) .0100 1% 4506 Licking Valley LSD (Madison) .0100 1% 3205 Madison LSD (Butler) .0100 1% 3003 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0150 1½% 3206 McComb LSD (Hanc	7505	Hardin-Houston LSD (Shelby)	.0075	3⁄4%
3604 Hillsboro CSD (Highland) .0100 1% 3501 Holgate LSD (Henry) .0150 11/2% 6903 Jennings LSD (Putnam) .0075 3/4% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 11/2% 6905 Leipsic LSD (Putnam) .0075 3/4% 3502 Liberty Center LSD (Henry, Fulton) .0175 13/4% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 13/4% 3205 Liberty-Benton LSD (Licking, Muskingum) .0100 1% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 6905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood)	2004	Hicksville EVSD (Defiance)	.0150	11⁄2%
3501 Holgate LSD (Henry) .0150 1½% 6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3033 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 3205 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 6905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0100 1% 6906 Millcreek-West Unity LSD (Willia	5902	Highland LSD (Morrow, Delaware)	.0050	1⁄2%
6903 Jennings LSD (Putnam) .0075 ¾% 4503 Johnstown-Monroe LSD (Delaware, Licking) .0100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 3206 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0125 1¼% <	3604	Hillsboro CSD (Highland)	.0100	1%
4503 Johnstown-Monroe LSD (Delaware, Licking) 0.100 1% 6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0150 1½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 3206 McComb LSD (Maglaize, Darke, Mercer, Madison) .0100 1% <td>3501</td> <td>Holgate LSD (Henry)</td> <td>.0150</td> <td>11⁄2%</td>	3501	Holgate LSD (Henry)	.0150	11⁄2%
6904 Kalida LSD (Putnam) .0100 1% 3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼%	6903	Jennings LSD (Putnam)	.0075	3⁄4%
3303 Kenton CSD (Hardin, Wyandot) .0100 1% 7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 9030 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0100 1% 6906 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 6906 Miller City-New Cleveland LSD (Putnam) .0100 1%	4503	Johnstown-Monroe LSD (Delaware, Licking)	.0100	1%
7204 Lakota LSD (Sandusky, Seneca, Wood) .0150 .1½% 6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4503 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 3102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 1102 Mechanicsburg EVSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 1905 Mississinawa Valley LSD (Darke) .0175 1¼%	6904	Kalida LSD (Putnam)	.0100	1%
6905 Leipsic LSD (Putnam) .0075 ¾% 3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4507 London CSD (Madison) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 10905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 6906 Miller City-New Cleveland LSD (Putnam) .0126 1¼% 1905 Mississinawa Valley LSD (Darke) .0175 1¼%	3303	Kenton CSD (Hardin, Wyandot)	.0100	1%
3502 Liberty Center LSD (Henry, Fulton) .0175 1¾% 2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¾% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0175 <t< td=""><td>7204</td><td>Lakota LSD (Sandusky, Seneca, Wood)</td><td>.0150</td><td>11⁄2%</td></t<>	7204	Lakota LSD (Sandusky, Seneca, Wood)	.0150	11⁄2%
2306 Liberty Union-Thurston LSD (Fairfield) .0175 1¼% 3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1½ 6802 National Trail LSD (Preble, Darke) .0175 1¾% 6802 New Bremen LSD (Auglaize, Mercer, Shelby) .0100<	6905	Leipsic LSD (Putnam)	.0075	3⁄4%
3205 Liberty-Benton LSD (Hancock) .0075 ¾% 4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0100 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 6802 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	3502	Liberty Center LSD (Henry, Fulton)	.0175	1¾%
4506 Licking Valley LSD (Licking, Muskingum) .0100 1% 4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¼% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0175 1¼% 6802 National Trail LSD (Preble, Darke) .0175 1¼% 6802 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	2306	Liberty Union-Thurston LSD (Fairfield)	.0175	1¾%
4903 London CSD (Madison) .0100 1% 0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0175 1¾% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	3205	Liberty-Benton LSD (Hancock)	.0075	3⁄4%
0303 Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) .0125 1¼% 0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 6802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 6802 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1½%	4506	Licking Valley LSD (Licking, Muskingum)	.0100	1%
Holmes, Knox, Richland) Image: Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0175 1¼% 6802 National Trail LSD (Preble, Darke) .0175 1¼% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	4903	London CSD (Madison)	.0100	1%
0905 Madison LSD (Butler) .0050 ½% 3206 McComb LSD (Hancock, Putnam, Wood) .0150 .1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 .1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 .1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 .1¼% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0175 .1¼% 6802 National Trail LSD (Preble, Darke) .0175 .1¼% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	0303	Loudonville-Perrysville EVSD (Ashland,	.0125	1¼%
3206 McComb LSD (Hancock, Putnam, Wood) .0150 1½% 1102 Mechanicsburg EVSD (Champaign, Madison) .0150 1½% 8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%		Holmes, Knox, Richland)		
1102Mechanicsburg EVSD (Champaign, Madison).01501½%8604Millcreek-West Unity LSD (Williams).01001%6906Miller City-New Cleveland LSD (Putnam).01251¼%0601Minster LSD (Auglaize, Darke, Mercer, Shelby).01001%1905Mississinawa Valley LSD (Darke).01751¾%8802Mohawk LSD (Crawford, Seneca, Wyandot).01001%5903Mount Gilead EVSD (Morrow).01501½%6802National Trail LSD (Preble, Darke).01751¾%0602New Bremen LSD (Auglaize, Mercer, Shelby).01001%	0905	Madison LSD (Butler)	.0050	1⁄2%
Madison)Image: Madison (Madison)8604Millcreek-West Unity LSD (Williams).01001%6906Miller City-New Cleveland LSD (Putnam).01251¼%0601Minster LSD (Auglaize, Darke, Mercer, Shelby).01001%1905Mississinawa Valley LSD (Darke).01751¾%8802Mohawk LSD (Crawford, Seneca, Wyandot).01001%5903Mount Gilead EVSD (Morrow).01501½%6802National Trail LSD (Preble, Darke).01751¾%0602New Bremen LSD (Auglaize, Mercer, Shelby).01001%	3206	McComb LSD (Hancock, Putnam, Wood)	.0150	11⁄2%
8604 Millcreek-West Unity LSD (Williams) .0100 1% 6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¼% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	1102	Mechanicsburg EVSD (Champaign,	.0150	11⁄2%
6906 Miller City-New Cleveland LSD (Putnam) .0125 1¼% 0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%		Madison)		
0601 Minster LSD (Auglaize, Darke, Mercer, Shelby) .0100 1% 1905 Mississinawa Valley LSD (Darke) .0175 1¾% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	8604	Millcreek-West Unity LSD (Williams)	.0100	1%
Shelby) Image: Main and Mark Constraints of Constraints	6906	Miller City-New Cleveland LSD (Putnam)	.0125	11/4%
1905 Mississinawa Valley LSD (Darke) .0175 1¾% 8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%	0601	Minster LSD (Auglaize, Darke, Mercer,	.0100	1%
8802 Mohawk LSD (Crawford, Seneca, Wyandot) .0100 1% 5903 Mount Gilead EVSD (Morrow) .0150 1½% 6802 National Trail LSD (Preble, Darke) .0175 1¾% 0602 New Bremen LSD (Auglaize, Mercer, Shelby) .0100 1%		Shelby)		
5903Mount Gilead EVSD (Morrow).01501½%6802National Trail LSD (Preble, Darke).01751¾%0602New Bremen LSD (Auglaize, Mercer, Shelby).01001%	1905	Mississinawa Valley LSD (Darke)	.0175	1¾%
6802National Trail LSD (Preble, Darke).01751¾%0602New Bremen LSD (Auglaize, Mercer, Shelby).01001%	8802	Mohawk LSD (Crawford, Seneca, Wyandot)	.0100	1%
0602 New Bremen LSD (Auglaize, Mercer, .0100 1% Shelby) 1%	5903	Mount Gilead EVSD (Morrow)	.0150	11⁄2%
Shelby)	6802	National Trail LSD (Preble, Darke)	.0175	1¾%
	0602	New Bremen LSD (Auglaize, Mercer,	.0100	1%
0603 New Knoxville LSD (Auglaize, Shelby) .0125 11/4%		Shelby)		
	0603	New Knoxville LSD (Auglaize, Shelby)	.0125	11/4%

School Districts With an Income Tax for 2024

Bold indicates a newly enacted rate, a rate change for 2024 or a change in the tax type

SD#	School District Name (and Counties)	Rate	Percent
	Traditional Base School Districts	6	
5708	New Lebanon LSD (Montgomery)	.0125	1¼%
3903	New London LSD (Huron, Ashland, Lorain)	.0100	1%
0907	New Miami LSD (Butler)	.0100	1%
7404	New Riegel LSD (Seneca)	.0150	11⁄2%
4507	Newark CSD (Licking)	.0100	1%
5506	Newton LSD (Darke, Miami)	.0175	1¾%
8003	North Union LSD (Union, Delaware)	.0100	1%
5904	Northmor LSD (Morrow, Marion, Richland)	.0100	1%
8505	Northwestern LSD (Wayne, Ashland)	.0125	1¼%
3904	Norwalk CSD (Huron)	.0050	1⁄2%
4712	Oberlin CSD (Lorain)	.0200	2%
7405	Old Fort LSD (Seneca, Sandusky)	.0100	1%
8707	Otsego LSD (Wood, Henry, Lucas)	.0100	1%
6907	Ottawa-Glandorf LSD (Putnam)	.0150	11⁄2%
6908	Ottoville LSD (Putnam, Paulding)	.0075	3⁄4%
6909	Pandora-Gilboa LSD (Putnam, Allen)	.0175	1¾%
5405	Parkway LSD (Mercer, Auglaize, Van Wert)	.0100	1%
3504	Patrick Henry LSD (Henry, Putnam, Wood)	.0175	1¾%
6302	Paulding EVSD (Paulding, Putnam)	.0100	1%
8708	Perrysburg EVSD (Wood)	.0050	1⁄2%
2604	Pettisville LSD (Fulton, Henry)	.0100	1%
2307	Pickerington LSD (Fairfield, Franklin)	.0100	1%
2605	Pike-Delta-York LSD (Fulton)	.0100	1%
5507	Piqua CSD (Miami)	.0125	1¼%
7007	Plymouth-Shiloh LSD (Crawford, Huron,	.0100	1%
	Richland)		
6804	Preble Shawnee LSD (Butler,	.0175	1¾%
	Montgomery, Preble)		
2509	Reynoldsburg CSD (Franklin, Fairfield,	.0050	1⁄2%
	Licking)		
3304	Ridgemont LSD (Hardin, Logan)	.0175	1¾%
3305	Riverdale LSD (Hancock, Hardin, Wyandot)	.0100	1%
7507	Russia LSD (Shelby, Darke)	.0075	3⁄4%
7406	Seneca East LSD (Huron, Seneca)	.0100	1%
7008	Shelby CSD (Richland)	.0100	1%
3905	South Central LSD (Huron, Richland)	.0125	1¼%
1205	Southeastern LSD (Clark, Greene)	.0100	1%
4510	Southwest Licking LSD (Licking, Fairfield)	.0075	3⁄4%
0209	Spencerville LSD (Allen, Auglaize,	.0100	1%
	Van Wert)		
5010	Springfield LSD (Mahoning)	.0100	1%
8607	Stryker LSD (Williams)	.0150	11⁄2%
2606	Swanton LSD (Fulton, Lucas)	.0075	3⁄4%
0909	Talawanda CSD (Butler, Preble)	.0100	1%
1103	Triad LSD (Champaign, Logan, Union)	.0150	11⁄2%
1906	Tri-Village LSD (Darke)	.0150	11⁄2%
6805	Twin Valley Community LSD (Preble)	.0150	11⁄2%

SD#	School District Name (and Counties)	Rate	Percent
	Traditional Base School District	s	
7106	Union-Scioto LSD (Ross)	.0050	1/2%
1510	United LSD (Columbiana)	.0050	1/2%
8803	Upper Sandusky EVSD (Crawford,	.0125	11⁄4%
	Marion, Wyandot)		
3306	Upper Scioto Valley LSD (Auglaize,	.0050	1/2%
	Hardin, Logan)		
5713	Valley View LSD (Montgomery, Preble)	.0175	1¾%
3207	Van Buren LSD (Hancock)	.0100	1%
8104	Van Wert CSD (Van Wert)	.0100	1%
3208	Vanlue LSD (Hancock, Seneca, Wyandot)	.0100	1%
1907	Versailles EVSD (Darke, Shelby)	.0100	1%
0605	Wapakoneta CSD (Auglaize)	.0075	3⁄4%
6303	Wayne Trace LSD (Paulding, Putnam,	.0125	11⁄4%
	Van Wert)		
0606	Waynesfield-Goshen LSD (Allen,	.0100	1%
	Auglaize, Logan)		
4715	Wellington EVSD (Lorain, Huron)	.0100	1%
1105	West Liberty-Salem LSD (Champaign,	.0175	1¾%
	Logan)		
3906	Western Reserve LSD (Huron, Erie)	.0125	11⁄4%
3122	Wyoming CSD (Hamilton)	.0125	11⁄4%
2906	Xenia Community CSD (Greene, Warren)	.0050	1⁄2%
2907	Yellow Springs EVSD (Greene, Clark)	.0200	2%