



Table LG-11
No. 75 (2020)
September 28, 2020

**MUNICIPAL INCOME TAX:
Tax Rates and Net Collections, by Municipality, Calendar Year 2018**

Municipal income taxes are generally imposed on wages, salaries, and other compensation earned by residents and nonresidents who work in the municipality. The income tax is also applied to business net profits that are attributable to activities in the municipality. Most municipalities allow a partial or full credit to residents for municipal income taxes paid to another municipality where they are employed.

Administration of the municipal income tax is strictly local, either by the cities and villages themselves or by central collection agencies under contract with various municipalities.

State law requires that the rate must be uniform within a municipality and cannot exceed one percent without approval by voters. Rates of taxation in 2018 ranged from a low of 0.50 percent (eleven municipalities) to a high of 3.00 percent in the City of Bedford and Parma Heights (Cuyahoga).

The City of Euclid (Cuyahoga) is the only municipality levying and collecting municipal income taxes for its corresponding school district where the tax is levied on both residents and nonresidents of the municipality; the city's income tax is 2.38% while the Euclid City School District has a 0.47% tax. Statutory authority for this type of municipal income tax was repealed beginning on January 1, 2001 by S.B. 287. An election to levy the tax (dividing revenue between a municipal corporation and a school district) is permitted in accordance with R.C. 718.09, but not on the income of individuals who do not reside in the municipality.

The LG-11 data is drawn from survey responses of Ohio's municipalities. There were 127 municipalities (or 19.8 percent of the total) that did not submit calendar year 2018 (CY18) data. Using previously reported data for these municipalities and survey responses for the remainder, the total CY18 municipal income tax net collections was \$5,599.6 million. This is an increase of approximately \$205.2 million or 3.8 percent from CY17.

Approximately \$5,133.4 million was collected by cities and \$466.2 million by villages. For those localities that had the tax in effect for the full year, net collections ranged from approximately \$9,715 in Village of Cecil (Paulding) to approximately \$864.6 million in the City of Columbus (Franklin).

Assuming the 127 municipalities still had the income tax in effect in calendar year 2018, a total of 642 municipalities (242 cities and 400 villages) levied the tax. There were 9 municipalities that had new income taxes become effective during 2018.

Data for Table LG-11 were obtained from surveys conducted by the Ohio Department of Taxation.

MUNICIPAL INCOME TAXES:

TAX RATES AND NET COLLECTIONS, BY MUNICIPALITY, CALENDAR YEAR 2018

All Municipalities	\$	5,599,588,691
All Cities	\$	5,133,368,145
All Villages	\$	466,220,545

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Brown	Village Aberdeen	1.000 %	\$ 48,334 (b)
Hardin	Village Ada	1.650 %	\$ 1,806,613
Hamilton	Village Addyston	1.500 %	\$ 443,599 (b)
Ross	Village Adelphi	1.000 %	\$ 39,494
Summit	City Akron	2.500 %	\$ 158,104,305
Hardin	Village Alger	1.000 %	\$ 54,563 (b)
Stark	City Alliance	2.000 %	\$ 10,489,531
Fairfield	Village Amanda	1.000 %	\$ 272,721
Hamilton	Village Amberley	2.000 %	\$ 2,401,792
Clermont	Village Amelia	1.000 %	\$ 187,289
Lorain	City Amherst	1.500 %	\$ 5,575,727
Jefferson	Village Amsterdam	1.000 %	\$ 20,727
Ashtabula	Village Andover	1.500 %	\$ 487,303
Shelby	Village Anna	1.750 %	\$ 789,784
Darke	Village Ansonia	1.000 %	\$ 140,875
Paulding	Village Antwerp	1.000 %	\$ 299,848
Wayne	Village Apple Creek	1.000 %	\$ 329,434
Darke	Village Arcanum	1.000 %	\$ 601,855
Fulton	Village Archbold	1.500 %	\$ 4,495,442
Hancock	Village Arlington	1.000 %	\$ 195,627
Hamilton	Village Arlington Heights	2.100 %	\$ 547,900
Ashland	City Ashland	2.000 %	\$ 14,038,211
Delaware	Village Ashley	1.000 %	\$ 202,184 (b)
Ashtabula	City Ashtabula	1.800 %	\$ 7,114,732
Pickaway	Village Ashville	1.000 %	\$ 1,064,425
Athens	City Athens	1.850 %	\$ 14,162,484
Portage	City Aurora	2.000 %	\$ 13,776,765
Lorain	City Avon	1.750 %	\$ 18,370,838
Lorain	City Avon Lake	1.500 %	\$ 11,045,895 (b)
Tuscarawas	Village Baltic	1.500 %	\$ 352,656
Fairfield	Village Baltimore	1.000 %	\$ 774,722
Summit	City Barberton	2.250 %	\$ 13,280,820
Belmont	Village Barnesville	1.000 %	\$ 892,591
Clermont	Village Batavia	1.000 %	\$ 1,487,113
Cuyahoga	City Bay Village	1.500 %	\$ 6,325,883
Stark	Village Beach City	1.000 %	\$ 118,111
Cuyahoga	City Beachwood	2.000 %	\$ 32,093,800
Allen	Village Beaverdam	1.000 %	\$ 123,438
Cuyahoga	City Bedford	3.000 %	\$ 10,286,281

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Cuyahoga	City	Bedford Heights	2.000 % \$ 9,451,870 (b)
Belmont	City	Bellaire	1.000 % \$ 816,626
Logan	Village	Belle Center	1.000 % \$ 119,328 (b)
Logan	City	Bellefontaine	1.333 % \$ 6,912,260
Huron	City	Bellevue	2.000 % \$ 4,437,513
Richland	Village	Bellville	1.000 % \$ 554,365
Washington	City	Belpre	1.000 % \$ 1,602,996
Cuyahoga	Village	Bentleyville	1.000 % \$ 931,844
Cuyahoga	City	Berea	2.000 % \$ 12,947,564 (b)
Clermont	Village	Bethel	0.500 % \$ 263,348 (b)
Seneca	Village	Bettsville	1.000 % \$ 150,548
Washington	Village	Beverly	1.000 % \$ 296,493 (b)
Franklin	City	Bexley	2.500 % \$ 11,292,794
Wood	Village	Bloomdale	1.000 % \$ 104,769 (b)
Jefferson	Village	Bloomington	1.000 % \$ 14,193 (b)
Hamilton	City	Blue Ash	1.250 % \$ 34,270,622
Allen	Village	Bluffton	1.250 % \$ 2,754,490
Tuscarawas	Village	Bolivar	1.000 % \$ 247,246
Summit	Village	Boston Heights	2.000 % \$ 2,044,539
Shelby	Village	Botkins	1.500 % \$ 719,431
Harrison	Village	Bowerston	1.000 % \$ 112,847 (b)
Wood	City	Bowling Green	2.000 % \$ 19,693,561
Miami	Village	Bradford	1.000 % \$ 161,457 (b)
Wood	Village	Bradner	1.000 % \$ 159,796
Cuyahoga	Village	Bratenahl	1.500 % \$ 1,461,781
Cuyahoga	City	Brecksville	2.000 % \$ 18,284,570
Fairfield	Village	Bremen	1.000 % \$ 204,776
Stark	Village	Brewster	1.500 % \$ 1,250,080
Franklin	Village	Brice	2.000 % \$ 40,416 (b)
Cuyahoga	City	Broadview Heights	2.000 % \$ 12,645,538
Cuyahoga	City	Brook Park	2.000 % \$ 19,236,947
Cuyahoga	City	Brooklyn	2.500 % \$ 12,859,110
Cuyahoga	Village	Brooklyn Heights	2.500 % \$ 4,693,583
Montgomery	Village	Brookville	2.000 % \$ 3,750,699
Medina	City	Brunswick	2.000 % \$ 17,824,133
Williams	City	Bryan	1.800 % \$ 7,479,223
Auglaize	Village	Buckland	1.000 % \$ 17,901 (b)
Crawford	City	Bucyrus	2.000 % \$ 5,859,524
Geauga	Village	Burton	1.000 % \$ 626,608
Richland	Village	Butler	1.000 % \$ 174,558
Guernsey	Village	Byesville	1.000 % \$ 344,136
Harrison	Village	Cadiz	1.000 % \$ 1,121,586
Allen	Village	Cairo	0.500 % \$ 51,326 (b)
Noble	Village	Caldwell	1.000 % \$ 183,935
Guernsey	City	Cambridge	2.000 % \$ 7,179,508 (b)
Preble	Village	Camden	1.000 % \$ 343,720
Mahoning	City	Campbell	2.500 % \$ 1,900,301
Stark	Village	Canal Fulton	1.500 % \$ 2,289,579
Franklin	City	Canal Winchester	2.000 % \$ 6,862,283
Mahoning	City	Canfield	1.000 % \$ 3,136,102
Stark	City	Canton	2.500 % \$ 46,879,028 (b)(d)
Morrow	Village	Cardington	1.000 % \$ 705,676

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Wyandot	Village Carey	1.500 %	\$ 2,097,430
Warren	Village Carlisle	1.500 %	\$ 1,240,145
Fairfield	Village Carroll	0.750 %	\$ 232,392
Carroll	Village Carrollton	1.000 %	\$ 1,208,826
Clark	Village Catawba	1.000 %	\$ 46,707 (b)
Paulding	Village Cecil	1.000 %	\$ 9,715
Greene	Village Cedarville	1.250 %	\$ 697,562
Mercer	City Celina	1.500 %	\$ 6,340,041
Knox	Village Centerburg	1.000 %	\$ 489,831
Montgomery	City Centerville	2.250 %	\$ 18,852,472
Cuyahoga	Village Chagrin Falls	1.850 %	\$ 4,661,816
Geauga	Village Chardon	2.000 %	\$ 6,401,293
Morrow	Village Chesterville	1.000 %	\$ 1,858
Hamilton	City Cheviot	2.000 %	\$ 1,830,031
Ross	City Chillicothe	2.000 %	\$ 15,090,662
Hamilton	City Cincinnati	2.100 %	\$ 379,852,652
Pickaway	City Circleville	2.000 %	\$ 6,432,291
Clinton	Village Clarksville	1.000 %	\$ 55,366
Ottawa	Village Clay Center	1.500 %	\$ 134,796
Montgomery	City Clayton	1.500 %	\$ 4,413,378
Cuyahoga	City Cleveland	2.500 %	\$ 480,790,529
Cuyahoga	City Cleveland Heights	2.250 %	\$ 25,904,961
Summit	Village Clinton	1.000 %	\$ 314,313
Sandusky	City Clyde	1.500 %	\$ 4,973,260
Lawrence	Village Coal Grove	1.000 %	\$ 259,194
Mercer	Village Coldwater	1.000 %	\$ 1,918,065
Columbiana	City Columbiana	1.000 %	\$ 2,284,203
Franklin	City Columbus	2.500 %	\$ 864,571,358
Putnam	Village Columbus Grove	1.250 %	\$ 543,338
Pickaway	Village Commercial Point	0.750 %	\$ 558,280
Coshocton	Village Conesville	1.000 %	\$ 52,206
Ashtabula	City Conneaut	1.650 %	\$ 3,146,852
Putnam	Village Continental	1.000 %	\$ 193,363
Van Wert	Village Convoy	1.000 %	\$ 145,511
Warren	Village Corwin	0.500 %	\$ 27,643
Coshocton	City Coshocton	2.000 %	\$ 6,608,867
Miami	Village Covington	1.500 %	\$ 876,207
Crawford	Village Crestline	2.000 %	\$ 1,452,840 (b)
Wayne	Village Creston	1.000 %	\$ 201,315
Auglaize	Village Cridersville	1.000 %	\$ 379,870
Perry	Village Crooksville	1.500 %	\$ 553,478 (b)
Summit	City Cuyahoga Falls	2.000 %	\$ 22,540,568
Cuyahoga	Village Cuyahoga Heights	2.500 %	\$ 10,475,763
Wood	Village Cygnet	1.000 %	\$ 89,730
Wayne	Village Dalton	1.000 %	\$ 602,554
Knox	Village Danville	1.500 %	\$ 342,271 (b)
Montgomery	City Dayton	2.500 %	\$ 127,964,002
Hamilton	City Deer Park	1.500 %	\$ 1,124,808 (b)
Defiance	City Defiance	1.800 %	\$ 10,065,730
Logan	Village DeGraff	1.000 %	\$ 216,234 (b)
Delaware	City Delaware	1.850 %	\$ 26,275,884
Allen	City Delphos	1.750 %	\$ 3,553,426

<u>County</u>	<u>Municipality</u>		<u>Tax Rate</u> (a)	<u>Net Collections</u>
Fulton	Village	Delta	1.500 %	\$ 875,271 (b)
Tuscarawas	Village	Dennison	2.000 %	\$ 746,002 (b)
Henry	Village	Deshler	1.000 %	\$ 381,467
Tuscarawas	City	Dover	1.500 %	\$ 7,273,705
Wayne	Village	Doylestown	2.000 %	\$ 946,071
Muskingum	Village	Dresden	1.000 %	\$ 281,433
Franklin	City	Dublin	2.000 %	\$ 85,288,116
Hardin	Village	Dunkirk	1.000 %	\$ 88,976
Stark	Village	East Canton	1.500 %	\$ 344,000
Cuyahoga	City	East Cleveland	2.000 %	\$ 4,933,867 (b)
Columbiana	City	East Liverpool	1.500 %	\$ 3,623,997
Columbiana	City	East Palestine	1.000 %	\$ 946,604
Lake	City	Eastlake	2.000 %	\$ 6,554,969
Preble	City	Eaton	1.500 %	\$ 4,802,321
Williams	Village	Edgerton	1.750 %	\$ 1,169,102
Morrow	Village	Edison	0.500 %	\$ 32,329 (b)
Williams	Village	Edon	1.500 %	\$ 281,160
Allen	Village	Elida	0.750 %	\$ 488,651
Ottawa	Village	Elmore	1.750 %	\$ 557,064 (b)
Hamilton	Village	Elmwood Place	2.000 %	\$ 401,862 (b)
Lorain	City	Elyria	2.250 %	\$ 30,951,072
Jefferson	Village	Empire	1.000 %	\$ 10,172 (b)
Montgomery	City	Englewood	1.750 %	\$ 6,988,743
Cuyahoga	City	Euclid	2.850 %	\$ 31,128,612 (c)
Hamilton	Village	Evendale	1.200 %	\$ 14,330,281
Greene	City	Fairborn	1.500 %	\$ 13,168,263
Hamilton	Village	Fairfax	1.750 %	\$ 3,419,418 (b)
Butler	City	Fairfield	1.500 %	\$ 30,473,597
Summit	City	Fairlawn	2.000 %	\$ 13,327,618
Lake	Village	Fairport Harbor	2.000 %	\$ 737,884
Cuyahoga	City	Fairview Park	2.000 %	\$ 9,412,969
Montgomery	Village	Farmersville	1.000 %	\$ 166,806
Fulton	Village	Fayette	1.500 %	\$ 463,387
Clermont	Village	Felicity	1.000 %	\$ 119,244
Hancock	City	Findlay	1.000 %	\$ 24,319,576
Hardin	Village	Forest	1.250 %	\$ 407,474
Hamilton	City	Forest Park	1.500 %	\$ 9,212,368
Putnam	Village	Fort Jennings	1.000 %	\$ 91,206 (b)
Shelby	Village	Fort Loramie	1.500 %	\$ 1,245,609
Mercer	Village	Fort Recovery	1.000 %	\$ 746,236
Seneca	City	Fostoria	2.000 %	\$ 5,396,632
Warren	City	Franklin	2.000 %	\$ 8,223,565
Muskingum	Village	Frazeysburg	1.000 %	\$ 161,348
Wayne	Village	Fredericksburg	1.000 %	\$ 112,490 (b)
Knox	Village	Fredericktown	1.000 %	\$ 568,946
Harrison	Village	Freeport	1.000 %	\$ 116,642 (b)
Sandusky	City	Fremont	1.500 %	\$ 8,493,965
Franklin	City	Gahanna	1.500 %	\$ 18,830,269
Delaware	Village	Galena	1.000 %	\$ 388,601
Crawford	City	Galion	2.000 %	\$ 4,868,110 (b)
Gallia	City	Gallipolis	1.000 %	\$ 1,519,725
Knox	Village	Gambier	1.500 %	\$ 861,828

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Cuyahoga	City	Garfield Heights	2.000 % \$ 10,411,879
Portage	Village	Garrettsville	1.750 % \$ 1,247,188
Cuyahoga	Village	Gates Mills	1.000 % \$ 1,624,990
Ashtabula	City	Geneva	1.500 % \$ 2,835,985
Ashtabula	Village	Geneva-on-the-Lake	1.500 % \$ 240,739
Ottawa	Village	Genoa	1.500 % \$ 851,389
Brown	Village	Georgetown	1.000 % \$ 1,029,324
Montgomery	Village	Germantown	1.250 % \$ 1,460,396
Darke	Village	Gettysburg	1.000 % \$ 104,046
Sandusky	Village	Gibsonburg	1.000 % \$ 649,852
Trumbull	City	Girard	2.000 % \$ 3,238,222 (b)
Putnam	Village	Glandorf	1.500 % \$ 515,147
Cuyahoga	Village	Glenwillow	2.000 % \$ 3,568,712
Tuscarawas	Village	Gnadenhutten	1.500 % \$ 341,474
Hamilton	Village	Golf Manor	1.700 % \$ 651,866
Lorain	Village	Grafton	1.500 % \$ 1,490,635
Wood	Village	Grand Rapids	1.000 % \$ 200,094
Lake	Village	Grand River	2.000 % \$ 294,324 (b)
Franklin	City	Grandview Heights	2.500 % \$ 13,141,633
Licking	Village	Granville	1.500 % \$ 3,692,387
Preble	Village	Gratis	1.000 % \$ 89,602
Summit	City	Green	2.000 % \$ 23,555,040
Seneca	Village	Green Springs	1.000 % \$ 277,438
Highland	City	Greenfield	1.625 % \$ 1,329,918
Hamilton	Village	Greenhills	1.500 % \$ 1,114,407 (b)
Darke	City	Greenville	1.500 % \$ 7,349,605
Huron	Village	Greenwich	1.000 % \$ 258,924
Franklin	City	Grove City	2.000 % \$ 22,324,351
Franklin	Village	Groveport	2.000 % \$ 18,497,791
Butler	City	Hamilton	2.000 % \$ 26,207,169 (b)
Henry	Village	Hamler	1.000 % \$ 114,787
Licking	Village	Hanover	1.000 % \$ 195,263
Franklin	Village	Harrisburg	1.000 % \$ 41,568 (b)
Hamilton	City	Harrison	1.000 % \$ 4,002,866 (b)
Allen	Village	Harrod	1.000 % \$ 78,585
Stark	Village	Hartville	1.000 % \$ 1,281,738 (b)
Wood	Village	Haskins	1.000 % \$ 231,863
Licking	City	Heath	2.000 % \$ 8,321,726
Licking	Village	Hebron	1.500 % \$ 2,079,827
Defiance	Village	Hicksville	1.000 % \$ 1,308,991
Cuyahoga	City	Highland Heights	2.000 % \$ 13,006,006
Cuyahoga	Village	Highland Hills	2.500 % \$ 3,016,691
Franklin	City	Hilliard	2.000 % \$ 28,137,181
Highland	City	Hillsboro	1.500 % \$ 3,736,975 (b)
Portage	Village	Hiram	2.250 % \$ 374,310 (b)(d)
Henry	Village	Holgate	1.000 % \$ 262,927
Lucas	Village	Holland	2.250 % \$ 3,879,593
Harrison	Village	Hopedale	1.000 % \$ 156,297
Trumbull	City	Hubbard	1.500 % \$ 2,116,943
Montgomery	City	Huber Heights	2.250 % \$ 18,090,673
Summit	City	Hudson	2.000 % \$ 23,023,075
Logan	Village	Huntsville	1.000 % \$ 73,922 (b)

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Erie	City	Huron	1.000 % \$ 2,651,469
Cuyahoga	City	Independence	2.000 % \$ 30,182,559
Hamilton	City	Indian Hill	0.525 % \$ 12,131,456 (b)(d)
Lawrence	City	Ironton	1.000 % \$ 2,370,545
Jackson	City	Jackson	1.000 % \$ 531,615
Shelby	Village	Jackson Center	1.500 % \$ 1,614,086
Greene	Village	Jamestown	0.500 % \$ 208,958
Ashtabula	Village	Jefferson	1.500 % \$ 1,760,187
Fayette	Village	Jeffersonville	1.000 % \$ 313,290
Wood	Village	Jerry City	1.000 % \$ 58,105
Harrison	Village	Jewett	1.000 % \$ 41,001
Licking	Village	Johnstown	1.000 % \$ 1,946,828
Putnam	Village	Kalida	1.000 % \$ 930,499 (b)
Portage	City	Kent	2.250 % \$ 15,705,674
Hardin	City	Kenton	1.500 % \$ 3,266,087
Montgomery	City	Kettering	2.250 % \$ 47,810,602
Holmes	Village	Killbuck	1.000 % \$ 238,913
Wyandot	Village	Kirby	1.000 % \$ 14,446 (b)
Licking	Village	Kirkersville	1.000 % \$ 70,199
Lake	City	Kirtland	2.000 % \$ 3,569,709 (b)
Lorain	Village	LaGrange	1.500 % \$ 1,081,262
Lake	Village	Lakeline	1.000 % \$ 47,758
Summit	Village	Lakemore	2.250 % \$ 550,141
Logan	Village	Lakeview	1.500 % \$ 378,125 (b)
Cuyahoga	City	Lakewood	1.500 % \$ 22,399,612
Fairfield	City	Lancaster	1.750 % \$ 19,271,098
Warren	City	Lebanon	1.000 % \$ 9,509,168
Highland	Village	Leesburg	1.000 % \$ 570,647
Columbiana	Village	Leetonia	1.500 % \$ 216,609 (b)
Putnam	Village	Leipsic	1.500 % \$ 2,329,409
Preble	Village	Lewisburg	1.750 % \$ 1,033,677 (b)
Richland	Village	Lexington	1.000 % \$ 1,971,103
Henry	Village	Liberty Center	1.000 % \$ 274,267
Allen	City	Lima	1.500 % \$ 17,844,986
Hamilton	Village	Lincoln Heights	2.000 % \$ 584,638 (b)
Cuyahoga	Village	Linndale	2.000 % \$ 55,832
Columbiana	Village	Lisbon	1.500 % \$ 1,093,730
Fairfield	Village	Lithopolis	1.500 % \$ 805,100
Franklin	Village	Lockbourne	1.000 % \$ 234,163
Hamilton	Village	Lockland	2.100 % \$ 2,478,799
Medina	Village	Lodi	1.000 % \$ - (b)(d)
Hocking	City	Logan	2.000 % \$ 4,476,734
Madison	City	London	1.500 % \$ 6,020,103
Lorain	City	Lorain	2.500 % \$ 21,340,592
Trumbull	Village	Lordstown	1.000 % \$ 4,755,311
Ashland	Village	Loudonville	1.750 % \$ 1,140,641 (b)
Stark	City	Louisville	2.000 % \$ 4,674,313
Hamilton	City	Loveland	1.000 % \$ 4,140,004
Mahoning	Village	Lowellville	2.000 % \$ 486,568
Wood	Village	Luckey	1.000 % \$ 258,784 (b)
Cuyahoga	City	Lyndhurst	2.000 % \$ 10,140,632
Fulton	Village	Lyons	1.000 % \$ 90,767

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Summit	City	Macedonia	2.250 % \$ 10,279,916
Hamilton	City	Madeira	1.000 % \$ 2,888,226
Lake	Village	Madison	1.000 % \$ 580,496 (b)
Warren	Village	Maineville	1.000 % \$ 342,704
Henry	Village	Malinta	1.000 % \$ 54,345
Morgan	Village	Malta	1.000 % \$ 84,515
Carroll	Village	Malvern	1.000 % \$ 135,667
Adams	Village	Manchester	1.000 % \$ 178,005 (b)
Richland	City	Mansfield	2.000 % \$ 29,896,198
Portage	Village	Mantua	1.500 % \$ 607,757
Cuyahoga	City	Maple Heights	2.500 % \$ 6,859,882 (b)
Franklin	Village	Marble Cliff	2.000 % \$ 1,595,957
Morrow	Village	Marengo	1.000 % \$ 35,174 (b)
Hamilton	Village	Mariemont	1.250 % \$ 2,267,867
Washington	City	Marietta	1.700 % \$ 10,519,593
Marion	City	Marion	2.000 % \$ 16,570,769
Wayne	Village	Marshallville	1.000 % \$ 101,265
Belmont	City	Martins Ferry	1.000 % \$ 1,529,206
Union	City	Marysville	1.500 % \$ 19,037,167
Warren	City	Mason	1.120 % \$ 36,102,961
Stark	City	Massillon	2.000 % \$ 20,382,025
Lucas	City	Maumee	1.500 % \$ 15,732,396
Cuyahoga	Village	Mayfield	2.000 % \$ 19,802,975
Cuyahoga	City	Mayfield Heights	1.000 % \$ 16,648,703
Henry	Village	McClure	1.000 % \$ 108,298
Hancock	Village	McComb	1.000 % \$ 876,171
Morgan	Village	McConnelsville	1.000 % \$ 425,183
Trumbull	Village	McDonald	2.000 % \$ 987,734
Hardin	Village	McGuffey	1.000 % \$ 54,086
Champaign	Village	Mechanicsburg	1.000 % \$ 401,099 (b)
Medina	City	Medina	1.250 % \$ 13,714,067
Paulding	Village	Melrose	1.000 % \$ 25,865 (b)
Lake	City	Mentor	2.000 % \$ 41,553,014 (b)
Lake	City	Mentor-on-the-Lake	2.000 % \$ 1,062,949
Fulton	Village	Metamora	1.000 % \$ 274,146
Montgomery	City	Miamisburg	2.250 % \$ 18,175,924
Van Wert	Village	Middle Point	1.500 % \$ 74,901
Cuyahoga	City	Middleburg Heights	2.000 % \$ 19,942,623
Geauga	Village	Middlefield	1.000 % \$ 2,712,800
Meigs	Village	Middleport	1.000 % \$ 284,651
Butler	City	Middletown	1.750 % \$ 23,758,139
Tuscarawas	Village	Midvale	1.000 % \$ 91,008 (b)
Ashland	Village	Mifflin	1.000 % \$ 18,334 (b)
Erie	Village	Milan	1.000 % \$ 585,061
Clermont	City	Milford	1.000 % \$ 3,290,450
Union	Village	Milford Center	1.000 % \$ 208,897 (b)
Wood	Village	Millbury	1.500 % \$ 286,160
Putnam	Village	Miller City	1.000 % \$ 43,836
Holmes	Village	Millersburg	1.500 % \$ 1,953,111
Fairfield	Village	Millersport	1.000 % \$ 239,657
Tuscarawas	Village	Mineral City	1.000 % \$ 55,078
Stark	Village	Minerva	1.750 % \$ 2,823,945

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Franklin	Village	Minerva Park	2.000 % \$ 861,224
Jefferson	Village	Mingo Junction	2.000 % \$ 974,502 (b)
Auglaize	Village	Minster	1.500 % \$ 4,561,809
Summit	Village	Mogadore	2.250 % \$ 2,976,445 (b)
Butler	Village	Monroe	2.000 % \$ 10,885,853
Huron	Village	Monroeville	1.000 % \$ 539,456
Hamilton	City	Montgomery	1.000 % \$ 9,068,980
Williams	Village	Montpelier	1.600 % \$ 1,915,692
Montgomery	City	Moraine	2.500 % \$ 16,010,453
Cuyahoga	Village	Moreland Hills	1.000 % \$ 3,665,553
Marion	Village	Morral	1.000 % \$ 107,496 (b)
Warren	Village	Morrow	1.000 % \$ 378,755
Hancock	Village	Mount Cory	1.000 % \$ 35,791
Wayne	Village	Mount Eaton	1.000 % \$ 128,315
Morrow	Village	Mount Gilead	1.000 % \$ 1,130,078
Hamilton	City	Mount Healthy	2.000 % \$ 1,887,084
Brown	Village	Mount Orab	1.000 % \$ 1,315,025
Madison	Village	Mount Sterling	1.000 % \$ 830,420
Knox	City	Mount Vernon	2.000 % \$ 15,889,502
Hardin	Village	Mount Victory	1.000 % \$ 133,383 (b)
Summit	City	Munroe Falls	2.250 % \$ 1,365,643
Henry	City	Napoleon	1.500 % \$ 4,312,837
Stark	Village	Navarre	1.500 % \$ 1,048,120
Athens	City	Nelsonville	1.750 % \$ 1,616,119 (b)
Franklin	Village	New Albany	2.000 % \$ 35,368,312
Henry	Village	New Bavaria	1.000 % \$ 23,401 (b)
Marion	Village	New Bloomington	1.000 % \$ 25,862 (b)
Scioto	Village	New Boston	2.500 % \$ 1,651,735
Auglaize	Village	New Bremen	1.500 % \$ 4,552,056
Clark	City	New Carlisle	1.500 % \$ 1,552,844
Muskingum	Village	New Concord	1.500 % \$ 777,946
Summit	City	New Franklin	2.000 % \$ 2,005,672 (b)
Auglaize	Village	New Knoxville	1.500 % \$ 386,553
Montgomery	Village	New Lebanon	1.000 % \$ 821,076
Perry	City	New Lexington	1.000 % \$ 1,026,153
Huron	Village	New London	1.500 % \$ 592,100
Darke	Village	New Madison	1.000 % \$ 153,139
Butler	Village	New Miami	1.750 % \$ 132,241
Preble	Village	New Paris	1.000 % \$ 162,812
Tuscarawas	City	New Philadelphia	1.500 % \$ 7,819,823
Clermont	Village	New Richmond	1.000 % \$ 534,450
Seneca	Village	New Riegel	1.000 % \$ 87,724 (b)
Crawford	Village	New Washington	1.500 % \$ 383,359
Columbiana	Village	New Waterford	1.000 % \$ 162,368
Licking	City	Newark	1.750 % \$ 22,185,993 (b)
Cuyahoga	Village	Newburgh Heights	2.000 % \$ 922,585
Tuscarawas	Village	Newcomerstown	2.000 % \$ 1,820,655 (b)
Trumbull	Village	Newton Falls	1.000 % \$ 747,451 (b)
Clermont	Village	Newtownsville	1.000 % \$ 10,815
Hamilton	Village	Newtown	1.000 % \$ 1,671,335
Defiance	Village	Ney	1.000 % \$ 47,078 (b)
Trumbull	City	Niles	1.500 % \$ 7,135,812 (b)

<u>County</u>	<u>Municipality</u>		<u>Tax Rate</u> (a)	<u>Net Collections</u>
Wood	Village	North Baltimore	1.000 %	\$ 1,100,305
Stark	City	North Canton	1.500 %	\$ 7,917,762
Hamilton	City	North College Hill	1.500 %	\$ 2,472,546
Ashtabula	Village	North Kingsville	1.300 %	\$ 834,367
Champaign	Village	North Lewisburg	1.000 %	\$ 255,802 (b)
Cuyahoga	City	North Olmsted	2.000 %	\$ 15,637,542
Lake	Village	North Perry	1.000 %	\$ 1,156,092
Cuyahoga	Village	North Randall	2.750 %	\$ 3,832,497
Lorain	City	North Ridgeville	1.000 %	\$ 11,101,877
Crawford	Village	North Robinson	1.000 %	\$ 19,984
Cuyahoga	City	North Royalton	2.000 %	\$ 15,101,724
Darke	Village	North Star	0.500 %	\$ 22,795
Summit	Village	Northfield	2.000 %	\$ 4,526,259
Wood	City	Northwood	1.500 %	\$ 6,132,917
Summit	City	Norton	2.000 %	\$ 6,161,474
Huron	City	Norwalk	1.500 %	\$ 7,214,492
Hamilton	City	Norwood	2.000 %	\$ 17,599,942 (b)
Ottawa	Village	Oak Harbor	1.000 %	\$ 794,013
Jackson	Village	Oak Hill	0.500 %	\$ 139,721
Montgomery	City	Oakwood	2.500 %	\$ 7,121,831
Cuyahoga	Village	Oakwood	2.500 %	\$ 7,015,722
Paulding	Village	Oakwood	1.000 %	\$ 67,612 (b)
Lorain	City	Oberlin	2.500 %	\$ 7,802,569
Franklin	Village	Obetz	2.500 %	\$ 15,165,861 (b)
Fayette	Village	Octa	1.000 %	\$ 49,542
Van Wert	Village	Ohio City	1.000 %	\$ 125,490
Cuyahoga	City	Olmsted Falls	1.500 %	\$ 3,021,281
Richland	Village	Ontario	1.500 %	\$ 5,148,633
Cuyahoga	Village	Orange	2.000 %	\$ 3,657,767
Lucas	City	Oregon	2.250 %	\$ 21,527,046
Wayne	City	Orrville	1.000 %	\$ 6,657,624
Ashtabula	Village	Orwell	1.500 %	\$ 1,275,590
Darke	Village	Osgood	1.000 %	\$ 95,311
Delaware	Village	Ostrander	1.000 %	\$ 67,062 (b)
Putnam	Village	Ottawa	1.000 %	\$ 1,988,101
Lucas	Village	Ottawa Hills	1.500 %	\$ 3,121,798
Putnam	Village	Ottoville	1.000 %	\$ 451,263
Clermont	Village	Owensville	1.000 %	\$ 136,968 (b)
Butler	City	Oxford	2.000 %	\$ 9,300,662
Lake	City	Painesville	2.000 %	\$ 7,960,738
Putnam	Village	Pandora	1.500 %	\$ 502,325
Cuyahoga	City	Parma	2.500 %	\$ 39,449,504 (b)
Cuyahoga	City	Parma Heights	3.000 %	\$ 8,954,321 (b)
Licking	City	Pataskala	1.000 %	\$ 5,305,639
Hardin	Village	Patterson	1.000 %	\$ 12,788
Paulding	Village	Paulding	1.000 %	\$ 980,309
Paulding	Village	Payne	1.000 %	\$ 33,095
Wood	Village	Pemberville	1.000 %	\$ 459,108
Summit	Village	Peninsula	2.000 %	\$ 417,775
Cuyahoga	City	Pepper Pike	1.000 %	\$ 6,287,076
Lake	Village	Perry	2.000 %	\$ 648,880
Wood	City	Perrysburg	1.500 %	\$ 18,995,979

<u>County</u>	<u>Municipality</u>		<u>Tax Rate</u> (a)	<u>Net Collections</u>
Ashland	Village	Perrysville	1.000 %	\$ 248,586 (b)
Montgomery	Village	Phillipsburg	1.500 %	\$ 72,435
Fairfield	City	Pickerington	1.000 %	\$ 6,651,799
Pike	Village	Piketon	1.000 %	\$ 649,976
Williams	Village	Pioneer	1.000 %	\$ 484,860
Miami	City	Piqua	2.000 %	\$ 11,605,130 (b)
Madison	Village	Plain City	1.500 %	\$ 2,017,824 (b)
Miami	Village	Pleasant Hill	0.750 %	\$ 226,212
Fairfield	Village	Pleasantville	1.000 %	\$ 109,421
Richland	Village	Plymouth	1.000 %	\$ 311,923
Meigs	Village	Pomeroy	1.000 %	\$ 357,725 (b)
Ottawa	City	Port Clinton	1.500 %	\$ 2,493,332
Tuscarawas	Village	Port Washington	1.500 %	\$ 119,752
Wood	Village	Portage	1.000 %	\$ 117,124 (b)
Scioto	City	Portsmouth	2.500 %	\$ 13,980,655
Delaware	Village	Powell	0.750 %	\$ 5,711,678
Belmont	Village	Powhatan Point	1.000 %	\$ 314,978
Logan	Village	Quincy	1.000 %	\$ 61,337
Portage	City	Ravenna	2.500 %	\$ 10,176,790
Hamilton	City	Reading	2.000 %	\$ 7,162,180
Summit	Village	Reminderville	1.500 %	\$ 2,236,127 (b)
Franklin	City	Reynoldsburg	2.500 %	\$ 22,586,568
Summit	Village	Richfield	2.000 %	\$ 10,887,247
Cuyahoga	City	Richmond Heights	2.250 %	\$ 6,000,300 (b)
Union	Village	Richwood	1.000 %	\$ 561,879
Hardin	Village	Ridgeway	0.500 %	\$ 24,227 (b)
Gallia	Village	Rio Grande	1.500 %	\$ 320,435
Brown	Village	Ripley	1.000 %	\$ 234,944 (b)
Wayne	City	Rittman	1.500 %	\$ 1,877,330
Montgomery	City	Riverside	1.500 %	\$ 5,114,630
Ashtabula	Village	Rock Creek	1.000 %	\$ 84,904 (b)
Mercer	Village	Rockford	1.000 %	\$ 309,339
Cuyahoga	City	Rocky River	2.000 %	\$ 12,287,727
Perry	Village	Roseville	1.000 %	\$ 216,008
Wood	City	Rossford	2.250 %	\$ 4,135,789
Tuscarawas	Village	Roswell	1.000 %	\$ 20,239 (b)
Logan	Village	Rushsylvania	1.000 %	\$ 82,457
Logan	Village	Russells Point	1.000 %	\$ 274,388
Shelby	Village	Russia	1.500 %	\$ 513,491
Clinton	Village	Sabina	1.500 %	\$ 522,801
Hamilton	City	Saint Bernard	2.100 %	\$ 10,912,328
Belmont	City	Saint Clairsville	0.750 %	\$ 1,280,036
Mercer	Village	Saint Henry	1.000 %	\$ 968,295
Licking	Village	Saint Louisville	1.000 %	\$ - (b)
Auglaize	City	Saint Marys	1.500 %	\$ 4,647,362
Champaign	Village	Saint Paris	1.000 %	\$ 465,755
Columbiana	City	Salem	1.250 %	\$ 6,732,922
Columbiana	Village	Salineville	1.000 %	\$ 125,610
Erie	City	Sandusky	1.250 %	\$ 11,685,059
Brown	Village	Sardinia	1.000 %	\$ 149,156
Harrison	Village	Scio	1.000 %	\$ 84,789
Mahoning	Village	Sebring	2.000 %	\$ 1,461,674

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Cuyahoga	City	Seven Hills	2.500 % \$ 7,090,133
Medina	Village	Seville	1.000 % \$ 1,064,530
Cuyahoga	City	Shaker Heights	2.250 % \$ 32,570,653
Hamilton	City	Sharonville	1.500 % \$ 26,660,103
Delaware	Village	Shawnee Hills	2.000 % \$ 570,233
Lorain	Village	Sheffield	2.000 % \$ 4,258,695
Lorain	City	Sheffield Lake	2.000 % \$ 3,474,028
Richland	City	Shelby	1.500 % \$ 3,858,011
Carroll	Village	Sherrodsville	1.000 % \$ 21,285
Defiance	Village	Sherwood	1.000 % \$ 70,312 (b)
Wayne	Village	Shreve	1.000 % \$ 285,740
Shelby	City	Sidney	1.750 % \$ 18,999,636
Summit	Village	Silver Lake	2.000 % \$ 671,950
Hamilton	City	Silverton	1.250 % \$ 1,299,984
Jefferson	Village	Smithfield	1.000 % \$ 21,808 (b)
Wayne	Village	Smithville	1.500 % \$ 613,468
Cuyahoga	City	Solon	2.000 % \$ 45,308,106
Lorain	Village	South Amherst	1.000 % \$ 266,539
Pickaway	Village	South Bloomfield	1.000 % \$ 481,260
Clark	Village	South Charleston	1.250 % \$ 609,067 (b)(d)
Cuyahoga	City	South Euclid	2.000 % \$ 9,445,771 (b)
Warren	Village	South Lebanon	1.000 % \$ 713,861
Geauga	Village	South Russell	1.250 % \$ 1,598,492
Madison	Village	South Solon	1.000 % \$ 17,279
Clark	Village	South Vienna	1.000 % \$ 116,705
Muskingum	Village	South Zanesville	1.500 % \$ 400,665
Allen	Village	Spencerville	1.500 % \$ 748,314 (b)
Warren	City	Springboro	1.500 % \$ 13,683,934
Hamilton	City	Springdale	1.500 % \$ 14,470,392
Clark	City	Springfield	2.400 % \$ 38,467,595
Jefferson	City	Steubenville	2.000 % \$ 10,814,858
Tuscarawas	Village	Stone Creek	1.000 % \$ 15,161 (b)
Fairfield	Village	Stoutsville	1.000 % \$ - (b)(d)
Summit	City	Stow	2.000 % \$ 15,247,443
Tuscarawas	Village	Strasburg	1.500 % \$ 1,748,015
Jefferson	Village	Stratton	1.000 % \$ 441,131 (b)
Portage	City	Streetsboro	2.000 % \$ 12,232,435
Cuyahoga	City	Strongsville	2.000 % \$ 32,155,195
Mahoning	City	Struthers	2.000 % \$ 3,379,846
Williams	Village	Stryker	1.500 % \$ 439,922
Fairfield	Village	Sugar Grove	0.750 % \$ 117,617
Tuscarawas	Village	Sugarcreek	1.500 % \$ 1,895,840
Delaware	Village	Sunbury	1.000 % \$ 2,811,339 (b)
Fulton	Village	Swanton	1.500 % \$ 1,519,110
Wyandot	Village	Sycamore	1.000 % \$ 214,452
Lucas	City	Sylvania	1.500 % \$ 10,414,001
Summit	City	Tallmadge	2.000 % \$ 9,689,770
Fairfield	Village	Thurston	1.000 % \$ 103,814
Seneca	City	Tiffin	1.750 % \$ 8,468,616
Lake	Village	Timberlake	1.000 % \$ 81,490 (b)
Miami	City	Tipp City	1.500 % \$ 6,034,315
Crawford	Village	Tiro	1.000 % \$ 18,641

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Lucas	City	Toledo	2.250 % \$ 183,618,172
Wood	Village	Tontogany	1.000 % \$ 129,432
Jefferson	City	Toronto	2.000 % \$ 2,957,021
Clark	Village	Tremont City	1.000 % \$ 62,630 (b)
Butler	City	Trenton	1.500 % \$ 1,915,640
Montgomery	City	Trotwood	2.250 % \$ 5,231,039
Miami	City	Troy	1.750 % \$ 18,569,980
Tuscarawas	Village	Tuscarawas	1.000 % \$ 80,617
Summit	City	Twinsburg	2.000 % \$ 22,665,597
Tuscarawas	City	Uhrichsville	2.000 % \$ 1,972,280
Montgomery	City	Union	1.000 % \$ 1,129,784
Darke	Village	Union City	1.000 % \$ 250,852
Cuyahoga	City	University Heights	2.500 % \$ 10,041,364 (b)
Franklin	City	Upper Arlington	2.500 % \$ 27,875,925
Wyandot	City	Upper Sandusky	1.000 % \$ 3,023,031
Champaign	City	Urbana	1.400 % \$ 6,699,222
Franklin	Village	Urbancrest	2.000 % \$ 1,530,820
Licking	Village	Utica	1.750 % \$ 646,977
Logan	Village	Valley Hi	1.000 % \$ 53,781
Cuyahoga	Village	Valley View	2.000 % \$ 9,728,483
Van Wert	City	Van Wert	1.720 % \$ 7,360,361
Montgomery	City	Vandalia	2.000 % \$ 15,195,911
Hancock	Village	Vanlue	1.000 % \$ 76,906
Erie	City	Vermilion	1.500 % \$ 2,862,262 (b)
Darke	Village	Versailles	1.500 % \$ 2,391,756
Medina	City	Wadsworth	1.400 % \$ 9,643,851
Huron	Village	Wakeman	1.000 % \$ 291,365
Wood	Village	Walbridge	1.500 % \$ 679,866
Cuyahoga	Village	Walton Hills	2.500 % \$ 3,620,202
Auglaize	City	Wapakoneta	1.500 % \$ 3,846,281
Trumbull	City	Warren	2.500 % \$ 20,868,031
Cuyahoga	City	Warrensville Heights	2.600 % \$ 15,458,923 (b)
Fayette	City	Washington Courthouse	1.950 % \$ 7,584,203
Columbiana	Village	Washingtonville	0.500 % \$ - (b)(d)
Lucas	Village	Waterville	2.000 % \$ 3,015,935
Fulton	City	Wauseon	1.500 % \$ 4,162,057
Pike	City	Waverly	1.000 % \$ 1,711,663
Wood	Village	Wayne	0.750 % \$ 124,132
Auglaize	Village	Waynesfield	1.000 % \$ 121,480
Warren	Village	Waynesville	0.500 % \$ 391,780
Lorain	Village	Wellington	1.000 % \$ 1,808,117
Jackson	City	Wellston	1.000 % \$ 1,200,019
Columbiana	Village	Wellsville	1.500 % \$ 573,820
Preble	Village	West Alexandria	1.000 % \$ 282,289 (b)
Montgomery	City	West Carrollton	2.250 % \$ 6,850,153
Preble	Village	West Elkton	1.000 % \$ 22,408
Madison	Village	West Jefferson	1.000 % \$ 3,269,129
Coshocton	Village	West Lafayette	1.500 % \$ 489,350
Logan	Village	West Liberty	1.000 % \$ 428,920
Logan	Village	West Mansfield	1.000 % \$ 108,697
Miami	Village	West Milton	1.500 % \$ 1,349,603
Wayne	Village	West Salem	1.000 % \$ 178,730
Adams	Village	West Union	1.000 % \$ 699,297

<u>County</u>	<u>Municipality</u>	<u>Tax Rate</u> (a)	<u>Net Collections</u>
Williams	Village	West Unity	1.500 % \$ 842,289
Franklin	City	Westerville	2.000 % \$ 48,200,298
Medina	Village	Westfield Center	1.000 % \$ 1,322,001
Cuyahoga	City	Westlake	1.500 % \$ 31,237,161
Wood	Village	Weston	1.000 % \$ 202,958 (b)
Franklin	City	Whitehall	2.500 % \$ 25,713,472
Lucas	Village	Whitehouse	1.500 % \$ 2,305,941
Lake	City	Wickliffe	2.000 % \$ 9,329,040
Huron	City	Willard	1.375 % \$ 3,273,159
Clermont	Village	Williamsburg	1.000 % \$ 504,378
Pickaway	Village	Williamsport	0.500 % \$ 28,625
Lake	City	Willoughby	2.000 % \$ 17,698,441
Lake	City	Willoughby Hills	2.000 % \$ 5,231,365
Lake	City	Willowick	2.000 % \$ 3,002,527 (b)
Van Wert	Village	Willshire	1.000 % \$ 59,822 (b)
Clinton	City	Wilmington	1.500 % \$ 7,980,733
Stark	Village	Wilmot	1.750 % \$ 85,688 (b)(d)
Portage	Village	Windham	1.500 % \$ 152,966
Jefferson	Village	Wintersville	1.000 % \$ 1,063,867
Hamilton	Village	Woodlawn	2.000 % \$ 4,963,423 (b)
Cuyahoga	Village	Woodmere	2.500 % \$ 2,567,304 (b)
Monroe	Village	Woodsfield	1.000 % \$ 598,536
Champaign	Village	Woodstock	1.000 % \$ 41,892 (b)
Wayne	City	Wooster	1.500 % \$ 18,117,344
Franklin	City	Worthington	2.500 % \$ 25,480,751
Hamilton	City	Wyoming	1.000 % \$ 5,769,671
Greene	City	Xenia	2.250 % \$ 25,767,420 (b)
Greene	Village	Yellow Springs	1.500 % \$ 1,821,310 (b)
Mahoning	City	Youngstown	2.750 % \$ 44,590,236
Muskingum	City	Zanesville	1.900 % \$ 17,435,136

(a) Rate in effect as of December 31, 2018.

(b) Did not submit 2018 data; previous year's data is shown, if available.

(c) Reflects only the City of Euclid's tax. The Euclid City School District receives revenue from an additional 0.47% municipal income tax. Therefore, the total income tax imposed in Euclid is 2.85%.

(d) Tax rate shown is from records of the Ohio Department of Taxation.

Source: Data submitted to the Ohio Department of Taxation.