

## 2025 School District Estimated Income Tax Worksheet (DO NOT FILE)

|   |     |       |
|---|-----|-------|
| 1. Expected 2025 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 .....  | 3.  | _____ |
| 4. If you or your spouse (if filing jointly) will be age 65 or older during 2025, enter \$50 .....              | 4.  | _____ |
| 5. Estimated 2025 school district income tax liability. Line 3 minus line 4 .....                               | 5.  | _____ |
| 6. School district income tax liability from your 2024 SD 100, line 8 .....                                     | 6.  | _____ |
| 7. Multiply line 5 by 90% (.90) .....   | 7.  | _____ |
| 8. Enter the lesser of line 6 or line 7 (If you did not file a 2024 SD 100, enter the amount from line 7) ..... | 8.  | _____ |
| 9. 2024 credit carryforward and expected 2025 school district income tax withholding .....                      | 9.  | _____ |
| 10. Estimated required installment. Line 8 minus line 9 .....   | 10. | _____ |
| 11. <b>Your quarterly estimated payment.</b> Multiply line 10 by 25% (.25) .....                                | 11. | _____ |

## 2025 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 2025 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, 2025  
2nd quarter - June 16, 2025  
3rd quarter - Sept. 15, 2025  
4th quarter - Jan. 15, 2026

Use the Ohio Universal Payment Coupon (OUPC) to make estimated school district income tax payments. Married taxpayers unsure of their filing status for 2025 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" FAQ topic at [tax.ohio.gov/2210](https://tax.ohio.gov/2210).

### 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](https://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](https://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 2024 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 30-32 of the 2024 SD 100 to assist you in estimating this tax base.



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# School Districts With an Income Tax for 2025

**Bold indicates a newly enacted rate, a rate change for 2025 or a change in the tax type**

| SD#   | School District Name (and Counties)                | Rate  | Percent          |
|---|--|-------|------------------|
| <b>Earned Income Only Tax Base School Districts</b> |  |       |                  |
| 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 | $\frac{3}{4}\%$  |
| 1401  | Blanchester LSD (Clinton, Brown, Clermont, Warren) | .0100 | 1%               |
| 7502  | Botkins LSD (Shelby, Auglaize)                     | .0125 | $1\frac{1}{4}\%$ |
| 5901  | Cardington-Lincoln LSD (Morrow, Marion)            | .0075 | $\frac{3}{4}\%$  |
| 5401  | Celina CSD (Mercer)                                | .0100 | 1%               |
| 8501  | Chippewa LSD (Wayne)                               | .0100 | 1%               |
| 6501  | Circleville CSD (Pickaway)                         | .0075 | $\frac{3}{4}\%$  |
| 7001  | Clear Fork Valley LSD (Richland, Knox)             | .0100 | 1%               |
| 5204  | Cloverleaf LSD (Medina)                            | .0100 | 1%               |
| 7201  | Clyde-Green Springs EVSD (Sandusky, Seneca)        | .0150 | $1\frac{1}{2}\%$ |
| 1704  | Crestline EVSD (Crawford, Richland)                | .0025 | $\frac{1}{4}\%$  |
| 1505  | East Palestine CSD (Columbiana)                    | .0050 | $\frac{1}{2}\%$  |
| 8702  | Eastwood LSD (Wood)                                | .0100 | 1%               |
| 8603  | Edon-Northwest LSD (Williams)                      | .0100 | 1%               |
| 5101  | Elgin LSD (Marion, Delaware, Hardin)               | .0075 | $\frac{3}{4}\%$  |
| 0404  | Geneva Area CSD (Ashtabula)                        | .0125 | $1\frac{1}{4}\%$ |
| 7203  | Gibsonburg EVSD (Sandusky, Wood)                   | .0100 | 1%               |
| 8503  | Green LSD (Wayne)                                  | .0050 | $\frac{1}{2}\%$  |
| 3603  | Greenfield EVSD (Highland, Fayette, Ross)          | .0125 | $1\frac{1}{4}\%$ |
| 0302  | Hillsdale LSD (Ashland, Wayne)                     | .0125 | $1\frac{1}{4}\%$ |
| 7403  | Hopewell-Loudon LSD (Seneca)                       | .0050 | $\frac{1}{2}\%$  |
| 7506  | Jackson Center LSD (Shelby, Auglaize, Logan)       | .0150 | $1\frac{1}{2}\%$ |
| 6704  | James A Garfield LSD (Portage)                     | .0150 | $1\frac{1}{2}\%$ |
| 4901  | Jefferson LSD (Madison)                            | .0100 | 1%               |
| 4902  | Jonathan Alder LSD (Madison, Franklin, Union)      | .0125 | $1\frac{1}{4}\%$ |
| 2305  | Lancaster CSD (Fairfield)                          | .0150 | $1\frac{1}{2}\%$ |
| 6502  | Logan Elm LSD (Pickaway, Hocking)                  | .0100 | 1%               |
| 4904  | Madison Plains LSD (Madison, Fayette, Franklin)    | .0125 | $1\frac{1}{4}\%$ |
| 5403  | Marion LSD (Mercer, Auglaize, Darke)               | .0050 | $\frac{1}{2}\%$  |
| 5504  | Miami East LSD (Miami, Champaign)                  | .0175 | $1\frac{3}{4}\%$ |
| 5505  | Milton-Union EVSD (Miami)                          | .0125 | $1\frac{1}{4}\%$ |
| 3902  | Monroeville LSD (Huron, Erie)                      | .0150 | $1\frac{1}{2}\%$ |
| 8605  | Montpelier EVSD (Williams)                         | .0125 | $1\frac{1}{4}\%$ |
| 8705  | North Baltimore LSD (Wood, Hancock)                | .0125 | $1\frac{1}{4}\%$ |
| 4508  | North Fork LSD (Licking, Knox)                     | .0100 | 1%               |
| 1203  | Northeastern LSD (Clark, Champaign)                | .0100 | 1%               |
| 4509  | Northridge LSD (Licking, Delaware, Knox)           | .0050 | $\frac{1}{2}\%$  |
| 7612  | Northwest LSD (Stark, Summit, Wayne)               | .0100 | 1%               |

| SD#   | School District Name (and Counties)              | Rate  | Percent          |
|---|--|-------|------------------|
| <b>Earned Income Only Tax Base School Districts</b> |  |       |                  |
| 1204  | Northwestern LSD (Clark, Champaign)              | .0100 | 1%               |
| 8706  | Northwood LSD (Wood)                             | .0025 | $\frac{1}{4}\%$  |
| 7711  | Norton CSD (Summit)                              | .0050 | $\frac{1}{2}\%$  |
| 8504  | Norwayne LSD (Wayne, Medina)                     | .0075 | $\frac{3}{4}\%$  |
| 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 | $1\frac{1}{2}\%$ |
| 0908  | Ross LSD (Butler)                                | .0125 | $1\frac{1}{4}\%$ |
| 5008  | Sebring LSD (Mahoning)                           | .0100 | 1%               |
| 7508  | Sidney CSD (Shelby, Logan)                       | .0075 | $\frac{3}{4}\%$  |
| 3118  | Southwest LSD (Hamilton, Butler)                 | .0075 | $\frac{3}{4}\%$  |
| 0604  | St Mary's CSD (Auglaize)                         | .0100 | 1%               |
| 6503  | Teays Valley LSD (Pickaway, Fairfield, Franklin) | .0150 | $1\frac{1}{2}\%$ |
| 6806  | Tri-County North LSD (Preble, Darke, Montgomery) | .0100 | 1%               |
| 8509  | Triway LSD (Wayne, Holmes)                       | .0100 | 1%               |
| 5509  | Troy CSD (Miami)                                 | .0150 | $1\frac{1}{2}\%$ |
| 2308  | Walnut Township LSD (Fairfield)                  | .0175 | $1\frac{3}{4}\%$ |
| 2402  | Washington Court House CSD (Fayette)             | .0100 | 1%               |
| 2607  | Wauseon EVSD (Fulton)                            | .0175 | $1\frac{3}{4}\%$ |
| 3907  | Willard CSD (Huron, Crawford)                    | .0075 | $\frac{3}{4}\%$  |
| 7107  | Zane Trace LSD (Ross)                            | .0075 | $\frac{3}{4}\%$  |

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| SD#  | School District Name (and Counties)                     | Rate         | Percent    |
|--|---|--------------|------------|
| <b>Traditional Tax Base School Districts</b> |   |              |            |
| 3301   | Ada EVSD (Hancock, Hardin)                              | .0150        | 1½%        |
| 7501   | Anna LSD (Shelby)                                       | .0150        | 1½%        |
| 1901   | Ansonia LSD (Darke)                                     | .0175        | 1¾%        |
| 6301   | Antwerp LSD (Paulding)                                  | .0150        | 1½%        |
| 3201   | Arcadia LSD (Hancock, Seneca)                           | .0100        | 1%         |
| 1902   | Arcanum-Butler LSD (Darke)                              | .0150        | 1½%        |
| 3202   | Arlington LSD (Hancock)                                 | .0175        | 1¾%        |
| 2001   | Ayersville LSD (Defiance)                               | .0100        | 1%         |
| 3901   | Bellevue CSD (Erie, Huron, Sandusky, Seneca)            | .0050        | ½%         |
| 2501   | Bexley CSD (Franklin)                                   | .0075        | ¾%         |
| 2101   | Big Walnut LSD (Delaware)                               | .0075        | ¾%         |
| 2303   | Bloom-Carroll LSD (Fairfield)                           | .0125        | 1¼%        |
| 0203   | Bluffton EVSD (Allen, Hancock)                          | .0050        | ½%         |
| 8701   | Bowling Green CSD (Henry, Wood)                         | .0050        | ½%         |
| 5502   | Bradford EVSD (Darke, Miami, Shelby)                    | .0175        | 1¾%        |
| 8601   | Bryan CSD (Williams)                                    | .0100        | 1%         |
| 1701   | Buckeye Central LSD (Crawford, Huron, Richland, Seneca) | .0150        | 1½%        |
| 2102   | Buckeye Valley LSD (Delaware, Marion, Morrow, Union)    | .0100        | 1%         |
| 2502   | Canal Winchester LSD (Franklin, Fairfield)              | .0075        | ¾%         |
| 8801   | Carey EVSD (Wyandot, Seneca)                            | .0100        | 1%         |
| 8301   | Carlisle LSD (Warren, Montgomery)                       | .0100        | 1%         |
| 2902   | Cedar Cliff LSD (Greene, Clark)                         | .0125        | 1¼%        |
| 4201   | Centerburg LSD (Knox, Delaware, Licking)                | .0075        | ¾%         |
| 2002   | Central LSD (Defiance, Williams)                        | .0125        | 1¼%        |
| 1303   | Clermont-Northeastern LSD (Clermont, Brown)             | .0100        | 1%         |
| 5402   | Coldwater EVSD (Mercer)                                 | .0050        | ½%         |
| 1703   | Colonel Crawford LSD (Crawford)                         | .0125        | 1¼%        |
| 1502   | Columbiana EVSD (Columbiana, Mahoning)                  | .0100        | 1%         |
| 6901   | Columbus Grove LSD (Putnam, Allen)                      | .0100        | 1%         |
| 6902   | Continental LSD (Putnam)                                | .0100        | 1%         |
| 3203   | Cory-Rawson LSD (Hancock)                               | .0175        | 1¾%        |
| 5503   | Covington EVSD (Miami)                                  | .0200        | 2%         |
| 1503   | Crestview LSD (Columbiana)                              | .0100        | 1%         |
| 8101   | Crestview LSD (Van Wert)                                | .0100        | 1%         |
| 8502   | Dalton LSD (Wayne)                                      | .0075        | ¾%         |
| <b>4202</b>                                  | <b>Danville LSD (Knox, Holmes)</b>                      | <b>.0175</b> | <b>1¾%</b> |
| 2003   | Defiance CSD (Defiance, Paulding)                       | .0050        | ½%         |
| 0204   | Delphos CSD (Allen, Van Wert)                           | .0050        | ½%         |
| 6803   | Eaton CSD (Preble)                                      | .0150        | 1½%        |
| 8602   | Edgerton LSD (Williams, Defiance)                       | .0100        | 1%         |
| 8703   | Elmwood LSD (Wood, Hancock)                             | .0125        | 1¼%        |
| 2602   | Evergreen LSD (Fulton, Lucas)                           | .0150        | 1½%        |
| 8001   | Fairbanks LSD (Union, Madison)                          | .0100        | 1%         |

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|--|--|--------------|-----------|
| <b>Traditional Tax Base School Districts</b> |  |              |           |
| 2903   | Fairborn CSD (Greene, Clark, Montgomery)                       | .0050        | ½%        |
| 2304   | Fairfield Union LSD (Fairfield, Hocking, Perry)                | .0200        | 2%        |
| 7503   | Fairlawn LSD (Shelby)  | .0075        | ¾%        |
| 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%        |
| 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%        |
| 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%        |
| 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%       |
| 8802   | Mohawk LSD (Crawford, Seneca, Wyandot)                         | .0100        | 1%        |
| <b>5903</b>                                  | <b>Mount Gilead EVSD (Morrow)</b>                              | <b>.0075</b> | <b>¾%</b> |
| 6802   | National Trail LSD (Preble, Darke)                             | .0175        | 1¾%       |
| 0602   | New Bremen LSD (Auglaize, Mercer, Shelby)                      | .0100        | 1%        |
| 0603   | New Knoxville LSD (Auglaize, Shelby)                           | .0125        | 1¼%       |

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| SD#                                      | School District Name (and Counties)             | Rate  | Percent |
|--|---|-------|---------|
| <b>Traditional Base School Districts</b> |   |       |         |
| 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 | 1½%     |
| 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 | ½%      |
| 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 | 1½%     |
| 6908                                     | Ottoville LSD (Putnam, Paulding)                | .0075 | ¾%      |
| 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 | ½%      |
| 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, Richland) | .0100 | 1%      |
| 6804                                     | Preble Shawnee LSD (Butler, Montgomery, Preble) | .0175 | 1¾%     |
| 2509                                     | Reynoldsburg CSD (Franklin, Fairfield, Licking) | .0050 | ½%      |
| 3304                                     | Ridgemont LSD (Hardin, Logan)                   | .0175 | 1¾%     |
| 3305                                     | Riverdale LSD (Hancock, Hardin, Wyandot)        | .0100 | 1%      |
| 7507                                     | Russia LSD (Shelby, Darke)                      | .0075 | ¾%      |
| 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 | ¾%      |
| 0209                                     | Spencerville LSD (Allen, Auglaize, Van Wert)    | .0100 | 1%      |
| 5010                                     | Springfield LSD (Mahoning)                      | .0100 | 1%      |
| 8607                                     | Stryker LSD (Williams)                          | .0150 | 1½%     |
| 2606                                     | Swanton LSD (Fulton, Lucas)                     | .0075 | ¾%      |
| 0909                                     | Talawanda CSD (Butler, Preble)                  | .0100 | 1%      |
| 1103                                     | Triad LSD (Champaign, Logan, Union)             | .0150 | 1½%     |
| 1906                                     | Tri-Village LSD (Darke)                         | .0150 | 1½%     |
| 6805                                     | Twin Valley Community LSD (Preble)              | .0150 | 1½%     |

| SD#                                      | School District Name (and Counties)               | Rate  | Percent |
|--|---|-------|---------|
| <b>Traditional Base School Districts</b> |   |       |         |
| 7106                                     | Union-Scioto LSD (Ross)                           | .0050 | ½%      |
| 1510                                     | United LSD (Columbiana)                           | .0050 | ½%      |
| 8803                                     | Upper Sandusky EVSD (Crawford, Marion, Wyandot)   | .0125 | 1¼%     |
| 3306                                     | Upper Scioto Valley LSD (Auglaize, Hardin, Logan) | .0050 | ½%      |
| 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 | ¾%      |
| 6303                                     | Wayne Trace LSD (Paulding, Putnam, Van Wert)      | .0125 | 1¼%     |
| 0606                                     | Waynesfield-Goshen LSD (Allen, Auglaize, Logan)   | .0100 | 1%      |
| 4715                                     | Wellington EVSD (Lorain, Huron)                   | .0100 | 1%      |
| 1105                                     | West Liberty-Salem LSD (Champaign, Logan)         | .0175 | 1¾%     |
| 3906                                     | Western Reserve LSD (Huron, Erie)                 | .0125 | 1¼%     |
| 3122                                     | Wyoming CSD (Hamilton)                            | .0125 | 1¼%     |
| 2906                                     | Xenia Community CSD (Greene, Warren)              | .0050 | ½%      |
| 2907                                     | Yellow Springs EVSD (Greene, Clark)               | .0200 | 2%      |