



**STRONGER COUNTIES. STRONGER OHIO.**

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Cheryl Subler, Executive Director

**JOINT COMMITTEE ON PROPERTY TAX REVIEW AND REFORM  
(Written Only)  
May 1, 2024**

Jon Honeck  
Senior Policy Analyst

Good morning, Co-Chairs Blessing and Roemer, and Members of the Joint Property Tax Review and Reform Committee. My name is Jon Honeck. I am a Senior Policy Analyst with CCAO. Thank you for the opportunity to express the views of the County Commissioners Association of Ohio on some of the challenges facing our property tax system. We see three main issues with the current system:

- A growing lack of transparency in real estate transactions caused by the use of limited liability corporations (LLCs) to shield sales from the county auditor, which threatens to undermine the integrity of our property valuation system and reduces conveyance fee revenue to the county;
- Overuse and misuse of tax abatements and tax increment financing (TIF); these actions remove potential funding for county services and shift the tax burden in ways that are not intended or understood by voters that have authorized levies;
- The homestead property tax credit, which is the primary state program to help seniors and disabled homeowners, has not kept up with market valuations and needs to be improved to achieve its intended purpose.

Counties have a dual role in the property tax system as both administrators and providers of services supported by this revenue stream. The services provided by county government are some of the most direct interactions many Ohioans have with any level of government, including public safety, administering elections, protecting Ohio's children, building roads, and providing social services. Ohio's counties serve as branch administrative agencies of the state, with our specific responsibilities outlined in the Revised Code.

Counties receive revenue from both "inside" (unvoted) and "outside" (voted) levies. Counties are guaranteed at least 2/3 of the average mills that were being collected between 1929 and 1933 under the former 15-mill limitation before the constitutional amendment creating the 10-mill limitation took effect in 1934. The average county utilizes 2.5 inside mills. County inside millage can be suspended temporarily without being reallocated by the county budget commission (RC 5705.313).



Three counties have temporarily suspended collection of inside millage (Butler, Geauga, and Warren), and another (Franklin) does not collect all of its allowed inside millage. Most counties dedicate inside millage to their general fund, but it is also common to see inside mills dedicated to debt service for bonds. Revenue from inside millage is allowed to grow with increases in property valuation, thereby allowing part of our revenue stream to keep up with inflation.

Commissioners serve as the budgeting authority for county government and make appropriations for the general fund, as well as various property tax “levy-funded” agencies as children services, senior services, mental health and addiction services, and developmental disabilities. Although levy proceeds are not included in the county general fund, they are the fundamental source of support for many county services. Levies for social services are common, but other purposes may include jails, EMS, 9-1-1, parks and zoos, roads, county homes or hospitals, soil and water conservation, and OSU extension.

In 2023, 87 counties had levies for developmental disabilities; 78 counties had levies for ADAMH services; 72 counties had senior service levies; and 53 counties had children services levies (see appendix). The situation in children services is especially difficult, with more counties having to use general revenue or other sources to supplement levy proceeds due to rising placement costs.

Commissioners must adopt a resolution to approve access to the ballot for most voted levies at the county level. This creates an opportunity for dialogue about the service needs and fiscal situation of entity requesting the levy. This is a responsibility that we take very seriously, and we deny requests for ballot access if we feel they are not warranted. We ask that the General Assembly continue to allow the use of replacement levies as an option so that revenues can keep up with service needs.

Certain special districts for public health, libraries, parks, and multi-county mental health and addiction service districts can place levies on the ballot without commissioner approval. We believe that voters would be better served by having commissioners, who are elected and directly accountable to the voters, have the same authority for these unelected entities as well.

After voters approve a levy, the County Budget Commission, comprised of the auditor, prosecutor, and treasurer, has the authority to roll back millage rates if funds are not needed to provide the required level of services (RC 5705.32, 5705.341).

### **Use of LLCs in Real Estate Transactions**

It has become common in real estate transactions, including residential sales, to characterize the sale as a transfer of ownership shares in a limited liability company or other pass-through entity. In this way, the parties avoid recording a new deed with the

county auditor and paying the conveyance fee (real property transfer tax). This practice reduces county revenue and undermines the ability of the auditor to fairly value the property. Over time, as real estate transactions are removed from public scrutiny, it becomes increasingly difficult to maintain a complete list of comparable arms-length transactions that are necessary for the county auditor to establish proper valuations. As a result, property tax millage may be set at higher rates than are otherwise necessary and taxing districts are incentivized to challenge valuations properties owned by LLCs.

Closing the LLC loophole has become more important given the passage of House Bill 126 (134th General Assembly). House Bill 126 limits the ability of schools and other taxing districts to use the board of revision process to challenge the valuations of properties they do not own. This change makes it even less likely that the auditor will be made aware of transactions using LLCs. CCAO supports legislation that will ensure transparency when a controlling interest is transferred in an LLC that owns real estate. Legislation should create and enforce a method to fairly value real estate in transactions that include many different types of assets so that the transfer tax can be levied in a fair and transparent manner. In 2022, counties collected a total of \$249.3 million from conveyance fees. The first mill is mandated by the state, and counties may add up to an additional 3 mills. Sixty counties had implemented the maximum 3 mills (see appendix).

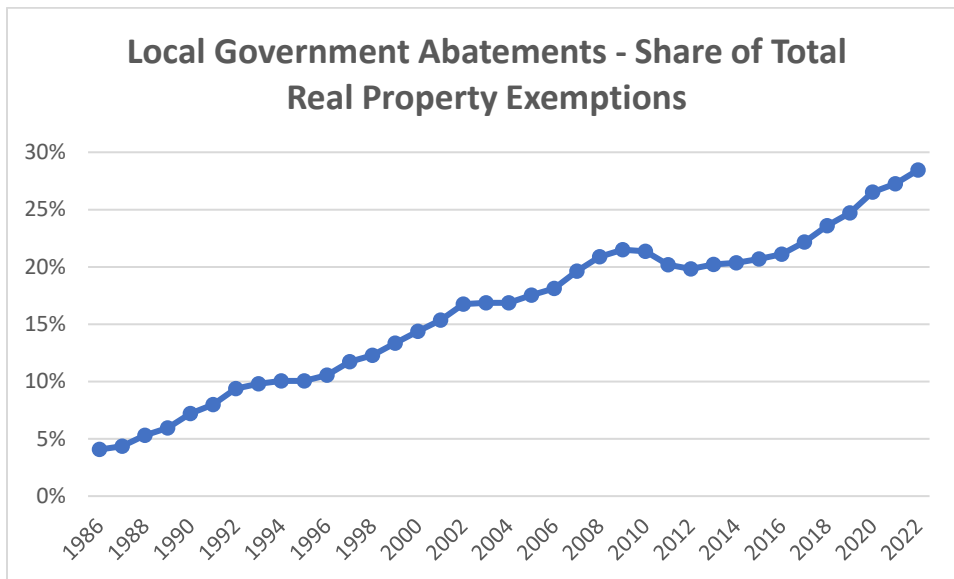
### **Growth of Tax Abatements**

The amount of property subject to tax abatements or tax increment financing (TIFs) has grown tremendously over the last few decades. In 2014, local governments granted exemptions or TIFs to real property worth \$9.8 billion. By 2022, this total had grown to \$19.3 billion. Property subject to a TIF was the largest single category of this total (\$10.6 billion). Tax abatements and TIFs originally served a purpose to lower the cost of a project in a blighted area that otherwise would not experience development. Now they have become routine and used even for greenfield development.

<b>Abatement Categories by Valuation of Property, 2022</b>	
Community Urban Redevelopment Corp	\$42,816,710
Community Reinvestment Area (CRA)	\$5,924,458,250
Municipal Corporation Increment Financing	\$10,602,698,190
Municipal Urban Renewal	\$314,203,390
Other (Includes Enterprise Zones)	\$2,488,382,750
<b>Total</b>	<b>\$19,372,559,290</b>

Source: CCAO Analysis of Tax Department Tables, PE-1 and PE-3.

Over time, property subject to discretionary abatements has become an increasingly large share of all exempt property, reaching 28.5% by 2022 (see graph below).



Source: CCAO analysis of Ohio Department of Taxation data, Tables PE-1 and PE-3.

CCAO opposes efforts to expand the allowable uses of TIFs to include services and activities that are not directly related to the construction and maintenance of physical infrastructure. TIFs should be used as a tool to develop public infrastructure such as roads or utility lines that benefit the general public rather than a tool to offset private development costs of particular projects or developers. The primary purpose of the TIF should be to support industrial or commercial projects rather than residential development.

Current law allows commissioners to object to a municipal or township incentive district TIF if the duration exceeds ten years or the percentage exemption exceeds 75%. The law also includes a default compensation mechanism if the parties do not reach agreement. This default provision should be expanded to include parcel TIFs and allow commissioners to object and receive compensation for any TIF if the duration exceeds ten years or if value of the exemption exceeds 50%.

### Homestead Exemption and Property Tax Credits

The standard homestead property tax credit reached over 700,000 low-income senior and disabled households. The standard credit shields \$26,200 in appraised valuation from property taxes. Household income cannot be greater than \$38,600. An enhanced exemption is available for disabled veterans and surviving spouses of a public service officers killed in the line of duty. CCAO applauds the improvement to the program in House Bill 33 that indexed the valuation and income limits to inflation, but these changes have not kept up with changes in the real estate market. The current program structure was put in place in 2007, when the exempted valuation was set at \$25,000. Since that time, the sale price of an Ohio home has increased by over 70%. CCAO recommends significantly increasing the amount of valuation subject to the exemption to take into account changes in the market.

CCAO also opposes efforts to further reduce in scope or eliminate the current state rollback programs for the 10% non-business credit and the 2.5% owner-occupied credit. If new tax relief programs are being considered, the state should maintain its policy of holding local governments harmless from any fiscal effects.

The state should also explore implementing a property tax “circuit breaker” program that caps property tax payments as a percentage of income. This program could be administered using the same data collected through the homestead exemption. Also, some other states have implemented property tax deferral programs in which the state pays a portion of a senior household’s property tax liability each year, and the accumulated costs are treated as a lien on the property. When the house is sold, the lien is paid and the state recovers its investments. Over time, the program comes to resemble a revolving loan program, lessening the need for state general revenue support.

## **Conclusion**

As the committee considers reforms to the system, it is important to maintain the property tax base. When certain types of property are exempted or removed from the tax base, it only creates more pressure on remaining taxpayers. For example, the elimination of the tangible personal property tax shifted tax burdens to residential taxpayers.

If new forms of assistance to homeowners are considered, we ask that the state maintain its policy of offsetting the fiscal impact on local governments.

Ohio’s property tax system is complex and difficult for voters to understand. Policy reforms in one area may have unintended consequences. We look forward to working with the General Assembly to address the many challenges facing our state property tax system. Thank you for the opportunity to share CCAO’s concerns with the committee.



# COUNTY DATA EXCHANGE

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*Published by the County Commissioners Association of Ohio*

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## COUNTY INSIDE MILLAGE TAX LEVIES, TAX YEAR 2023

*April 2024*

County	Guaranteed Inside Millage	Total Current Inside Millage	Purpose	Millage Used
Adams	3.90	3.90	General Fund	3.90
Allen	2.40	2.40	Bond	0.75
			General Fund	1.65
Ashland	2.60	2.60	General Fund	2.60
Ashtabula	2.40	2.51	Bond	0.29
			General Fund	2.22
Athens	2.30	2.30	General Fund	2.30
Auglaize	2.40	2.50	General Fund	2.50
Belmont	2.30	2.30	General Fund	2.30
Brown	3.40	3.80	General Fund	3.80
Butler	1.90	1.48	General Fund	1.48
Carroll	2.40	3.30	General Fund	3.30
Champaign	2.60	2.60	General Fund	2.60
Clark	1.70	1.70	General Fund	1.70
Clermont	3.00	3.20	County Capital	1.00
			General Fund	2.10
			Park Board	0.10
Clinton	2.80	1.50	General Fund	1.50
Columbiana	2.20	0.20	Debt Service	0.20
Coshocton	2.50	2.60	General Fund	2.60
Crawford	1.40	2.00	General Fund	2.00

County	Guaranteed Inside Millage	Total Current Inside Millage	Purpose	Millage Used
Cuyahoga	1.50	1.45	Debt Service	0.35
			General Fund	1.10
Darke	2.60	3.00	General Fund	3.00
Defiance	2.40	2.80	General Fund	2.76
			Park Board	0.04
Delaware	2.80	1.47	General Fund	1.30
			Permanent Improvement	0.10
			Bond (\$12,000,000)	0.07
Erie	2.00	2.30	General Fund	2.30
Fairfield	2.60	2.60	General Fund	2.60
Fayette	2.50	4.05	Debt Service	0.20
			General Fund	2.80
			Bond (\$20,000,000)	1.05
Franklin	2.30	1.47	General Fund	1.47
Fulton	1.90	2.00	General Fund	2.00
Gallia	3.90	3.90	General Fund	3.40
			Park District	0.50
Geauga	2.30	2.74	General Fund	2.50
			Bond (\$24,000,000)	0.24
Greene	2.50	2.50	General Fund	2.50
Guernsey	2.50	2.60	General Fund	2.60
Hamilton	2.30	2.29	General Fund	2.26
			Park District	0.03
Hancock	1.50	1.50	General Fund	1.50
Hardin	2.10	2.80	General Fund	2.80
Harrison	2.50	3.00	General Fund	3.00
Henry	3.40	3.40	General Fund	3.40
Highland	2.90	2.90	General Fund	2.90
Hocking	2.85	3.50	General Fund	3.50

County	Guaranteed Inside Millage	Total Current Inside Millage	Purpose	Millage Used
Holmes	3.00	3.40	General Fund	3.25
			Park District	0.15
Huron	2.10	2.10	General Fund	2.10
Jackson	2.70	3.20	General Fund	3.20
Jefferson	1.80	1.85	General Fund	1.85
Knox	3.40	3.40	General Fund	3.40
Lake	2.10	1.10	General Fund	1.00
			Metro Park	0.10
Lawrence	3.10	3.38	General Fund	3.10
			County Health	0.28
Licking	2.20	1.10	General Fund	1.10
Logan	2.30	2.50	General Fund	2.50
Lorain	1.60	1.60	Debt Service	0.40
			General Fund	1.20
Lucas	2.00	2.00	General Fund	2.00
Madison	3.10	3.50	General Fund	3.00
			Veterans Relief	0.50
Mahoning	2.10	2.10	Debt Service	0.61
			General Fund	1.49
Marion	1.80	2.40	General Fund	2.40
Medina	2.30	2.50	Debt Service	0.20
			General Fund	2.30
Meigs	3.00	4.30	General Fund	4.30
Mercer	2.50	2.50	General Fund	2.50
Miami	2.20	2.44	Conservancy District	0.04
			General Fund	2.40
Monroe	3.30	3.50	General Fund	3.50
Montgomery	1.70	1.70	General Fund	1.70
Morgan	3.20	3.20	General Fund	3.20
Morrow	2.30	3.20	General Fund	3.20



County	Guaranteed Inside Millage	Total Current Inside Millage	Purpose	Millage Used
Muskingum	2.00	2.15	General Fund	2.15
Noble	2.30	3.10	General Fund	3.10
Ottawa	2.00	2.00	General Fund	2.00
Paulding	2.50	3.40	County Health Department	0.10
			General Fund	3.20
			Bond (Hospital)	0.10
Perry	4.10	4.10	General Fund	4.10
Pickaway	2.30	3.00	General Fund	3.00
Pike	4.20	4.90	General Fund	4.90
Portage	2.00	2.00	General Fund	2.00
Preble	2.70	2.80	General Fund	2.80
Putnam	1.30	2.60	General Fund	2.60
Richland	1.80	2.00	General Fund	2.00
Ross	2.40	3.10	General Fund	3.10
Sandusky	2.60	2.60	General Fund	2.60
Scioto	1.90	2.08	General Fund	2.08
Seneca	1.90	1.90	General Fund	1.90
Shelby	2.10	2.20	General Fund	2.20
Stark	2.10	2.20	General Fund	2.20
Summit	2.20	2.20	Debt Service	0.57
			General Fund	1.63
Trumbull	1.80	1.80	General Fund	1.80
Tuscarawas	2.20	2.20	General Fund	2.20
Union	3.40	3.40	General Fund	3.40
Van Wert	1.50	2.40	General Fund	2.40
Vinton	3.10	4.50	General Fund	4.50
Warren	2.60	2.57	General Fund	2.57
Washington	2.60	2.60	General Fund	2.60
Wayne	1.80	2.10	General Fund	2.00
			Bond (\$6,000,000)	0.10

County	Guaranteed Inside Millage	Total Current Inside Millage	Purpose	Millage Used
Williams	2.50	2.80	General Fund	2.80
Wood	1.60	2.40	General Fund	2.35
			Historical Center	0.05
Wyandot	1.80	2.90	General Fund	2.90

Guaranteed inside millage is equal to 2/3rds of the millage levied during 1929 to 1933 prior to a constitutional amendment lowering the number of unvoted property mills from 15 to 10.

Source: Ohio Department of Taxation, Property Tax Rate Abstract



# COUNTY DATA EXCHANGE

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## COUNTY VOTED PROPERTY TAX LEVIES BY CATEGORY, TAX YEAR 2023

*April 2024*

The table below shows which counties use outside (voted) property tax levies for certain purposes. These purposes were categorized based on the “Levy Name” column in the property tax abstract data published by the Department of Taxation. In many cases, the categories are combination of narrower “Levy Name” definitions. For example, the Public Safety category below includes levies for sheriffs departments, drug task forces, and crime labs.

Additionally, the revenue from some levies that counties collect are used for multiple categories. To the best of our ability, the county is listed in each category. For example, Medina County has a single levy for its ADAMHS Board, Children Services, and Senior Services. The fact that Medina County is listed under those three categories is not meant to imply that there are separate levies for each purpose.

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
Board of Developmental Disabilities	87	Adams Allen Ashland Ashtabula Athens Auglaize Belmont Brown Butler Carroll Champaign Clark Clermont Clinton Columbiana Coshocton Crawford Cuyahoga Darke Defiance Delaware Erie	Fairfield Fayette Franklin Fulton Gallia Geauga Greene Guernsey Hamilton Hancock Hardin Harrison Henry Highland Hocking Holmes Huron Jackson Jefferson Knox Lake Lawrence	Licking Logan Lorain Lucas Madison Mahoning Marion Medina Meigs Mercer Miami Monroe Montgomery Morgan Morrow Muskingum Noble Ottawa Perry Pickaway Pike Portage	Preble Putnam Richland Ross Sandusky Scioto Seneca Shelby Stark Summit Trumbull Tuscarawas Union Van Wert Vinton Warren Washington Wayne Williams Wood Wyandot

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
Alcohol, Drug Addiction, and Mental Health Services Board	78	Adams Allen Ashland Ashtabula Athens Auglaize Belmont Brown Butler Champaign Clark Clermont Clinton Columbiana Coshocton Crawford Darke Defiance Delaware Erie Fairfield Fayette	Franklin Fulton Geauga Greene Guernsey Hamilton Hancock Hardin Harrison Highland Hocking Holmes Huron Jefferson Lake Lawrence Licking Logan Lorain Lucas Madison Mahoning	Marion Medina Mercer Miami Monroe Montgomery Morgan Morrow Muskingum Noble Ottawa Paulding Perry Pickaway Pike Portage Putnam Richland Ross Sandusky Seneca Shelby	Stark Summit Trumbull Tuscarawas Union Van Wert Warren Washington Wayne Williams Wood Wyandot
Senior Services	72	Adams Allen Ashland Ashtabula Athens Auglaize Belmont Brown Butler Carroll Champaign Clark Clermont Clinton Columbiana Coshocton Crawford Defiance Delaware Erie Fairfield Franklin	Fulton Gallia Geauga Greene Guernsey Hamilton Hancock Hardin Harrison Henry Hocking Huron Jackson Jefferson Knox Lake Licking Lucas Madison Mahoning Marion Medina	Meigs Mercer Monroe Morgan Morrow Muskingum Noble Ottawa Paulding Perry Pickaway Pike Preble Putnam Richland Ross Sandusky Scioto Seneca Trumbull Tuscarawas Van Wert	Vinton Warren Washington Williams Wood Wyandot

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
Children Services	53	Adams Allen Ashland Ashtabula Athens Belmont Butler Champaign Clark Clermont Clinton Columbiana Coshocton Crawford Cuyahoga Fairfield Franklin Geauga Greene Guernsey Hamilton Hancock	Harrison Highland Hocking Jackson Jefferson Knox Lake Licking Logan Lorain Lucas Mahoning Marion Medina Mercer Montgomery Morgan Muskingum Perry Pike Portage Preble	Richland Ross Scioto Stark Summit Trumbull Vinton Washington Wayne	<i>Not Applicable</i>
Health Department	49	Adams Ashland Athens Auglaize Champaign Clark Clinton Defiance Delaware Erie Fayette Fulton Gallia Geauga Greene Guernsey Harrison Henry Highland Hocking Jackson Knox	Lorain Madison Medina Meigs Miami Monroe Morrow Muskingum Noble Paulding Perry Pike Portage Preble Putnam Richland Ross Sandusky Seneca Shelby Tuscarawas Union	Vinton Warren Williams Wood Wyandot	<i>Not Applicable</i>

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
Library District	38	Adams Athens Belmont Brown Clermont Clinton Coshocton Cuyahoga Defiance Fairfield Franklin Gallia Geauga Greene Guernsey Hamilton Jefferson Knox Lake Lucas Mahoning Meigs	Morgan Muskingum Paulding Perry Pike Portage Preble Ross Scioto Summit Trumbull Tuscarawas Washington Wayne Williams Wood		<i>Not Applicable</i>
Park District	31	Ashland Ashtabula Butler Clark Clermont Coshocton Crawford Darke Erie Fairfield Franklin Geauga Greene Hamilton Hancock Knox Licking Lorain Medina Miami Muskingum Ottawa	Pickaway Portage Richland Ross Sandusky Seneca Stark Summit Wood		<i>Not Applicable</i>

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
9-1-1 Services	21	Adams Belmont Coshocton Defiance Delaware Fulton Hardin Harrison Huron Jefferson Lorain Lucas Madison Meigs Paulding Perry Putnam Sandusky Stark Union Washington	<i>Not Applicable</i>		
EMS	17	Adams Athens Coshocton Fayette Fulton Harrison Hocking Jackson Lawrence Meigs Monroe Morgan Morrow Noble Pike Putnam Vinton	<i>Not Applicable</i>		
Public Safety	13	Champaign Crawford Guernsey Hamilton Hardin Harrison Lake Lorain Medina Muskingum Sandusky Vinton Wayne	<i>Not Applicable</i>		

Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
OSU Extension	12	Brown Coshocton Hardin Harrison Monroe Morgan Morrow Noble Paulding Van Wert Vinton Williams			<i>Not Applicable</i>
County Home	10	Carroll Guernsey Harrison Holmes Medina Ottawa Perry Richland Washington Wayne			<i>Not Applicable</i>
Roads and Bridges	6	Carroll Fairfield Geauga Greene Miami Morrow			<i>Not Applicable</i>
Tuberculosis	5	Athens Lorain Mahoning Muskingum Scioto			<i>Not Applicable</i>
Zoo	3	Franklin Hamilton Lucas			<i>Not Applicable</i>
Historical Society	3	Clark Logan Shelby			<i>Not Applicable</i>
Hospital	3	Greene Hamilton Morrow			<i>Not Applicable</i>
County Jail	3	Fayette Jefferson Paulding			<i>Not Applicable</i>
Human Services*	2	Cuyahoga Montgomery			<i>Not Applicable</i>
Soil and Water District	2	Monroe Williams			<i>Not Applicable</i>
Port Authority	2	Cuyahoga Lucas			<i>Not Applicable</i>
Regional Food Center	1	Hocking			<i>Not Applicable</i>



Levy Category	Count	Counties (1-22)	Counties (23-44)	Counties (45-66)	Counties (67-88)
Adult Protective Services	1	Fairfield		<i>Not Applicable</i>	
School Financing District	1	Ashtabula		<i>Not Applicable</i>	
Family Services and Treatment	1	Hamilton		<i>Not Applicable</i>	
Science and Natural History	1	Lucas		<i>Not Applicable</i>	

\*Cuyahoga County and Montgomery County have combined levies for human services programs. These levies are not as easily broken into their composite purposes like the Medina County levy given as an example above, so they are left as the broad category.

Source: Ohio Department of Taxation, Property Tax Rate Abstract

## REAL PROPERTY CONVEYANCE FEES, CALENDAR YEAR 2022

County	Number of Conveyances		Fees Collected			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average Total Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total			
Statewide	284,884	192,417	\$ 72,853,853	\$ 176,474,062	\$ 249,327,915		\$ 255.73	\$ 875.19
Adams	931	537	\$ 126,388	\$ 379,164	\$ 505,552	\$ 3.00	\$ 135.75	\$ 543.02
Allen	2,531	1,641	\$ 494,222	\$ 988,444	\$ 1,482,667	\$ 2.00	\$ 195.27	\$ 585.80
Ashland	1,330	942	\$ 283,001	\$ 849,004	\$ 1,132,005	\$ 3.00	\$ 212.78	\$ 851.13
Ashtabula	3,066	2,083	\$ 444,695	\$ 1,334,086	\$ 1,778,782	\$ 3.00	\$ 145.04	\$ 580.16
Athens	1,011	815	\$ 174,722	\$ 524,167	\$ 698,889	\$ 3.00	\$ 172.82	\$ 691.29
Auglaize	1,032	847	\$ 223,179	\$ 446,357	\$ 669,536	\$ 2.00	\$ 216.26	\$ 648.77
Belmont	1,386	1,656	\$ 211,503	\$ 423,006	\$ 634,509	\$ 2.00	\$ 152.60	\$ 457.80
Brown	1,307	1,038	\$ 227,088	\$ 681,263	\$ 908,351	\$ 3.00	\$ 173.75	\$ 694.99
Butler	7,962	4,745	\$ 2,433,595	\$ 4,865,205	\$ 7,298,800	\$ 2.00	\$ 305.65	\$ 916.70
Carroll	954	1,057	\$ 147,512	\$ 442,480	\$ 589,993	\$ 3.00	\$ 154.63	\$ 618.44
Champaign	931	765	\$ 221,918	\$ 665,755	\$ 887,674	\$ 3.00	\$ 238.37	\$ 953.46
Clark	3,574	2,250	\$ 644,279	\$ 1,932,838	\$ 2,577,117	\$ 3.00	\$ 180.27	\$ 721.07
Clermont	5,374	2,944	\$ 1,419,956	\$ 4,259,545	\$ 5,679,501	\$ 3.00	\$ 264.23	\$ 1,056.85
Clinton	1,075	858	\$ 232,455	\$ 581,138	\$ 813,593	\$ 2.50	\$ 216.24	\$ 756.83
Columbiana	2,272	2,289	\$ 332,977	\$ 998,811	\$ 1,331,788	\$ 3.00	\$ 146.56	\$ 586.17
Coshocton	1,018	719	\$ 164,211	\$ 492,632	\$ 656,842	\$ 3.00	\$ 161.31	\$ 645.23
Crawford	1,084	817	\$ 167,141	\$ 501,423	\$ 668,564	\$ 3.00	\$ 154.19	\$ 616.76
Cuyahoga	29,204	21,251	\$ 7,478,043	\$ 22,434,130	\$ 29,912,173	\$ 3.00	\$ 256.06	\$ 1,024.25
Darke	1,197	962	\$ 253,512	\$ 507,024	\$ 760,536	\$ 2.00	\$ 211.79	\$ 635.37
Defiance	947	742	\$ 168,110	\$ 504,329	\$ 672,438	\$ 3.00	\$ 177.52	\$ 710.07
Delaware	5,943	2,750	\$ 2,864,209	\$ 5,414,577	\$ 8,278,786	\$ 2.00	\$ 481.95	\$ 1,393.03
Erie	3,535	130	\$ 407,760	\$ 1,223,117	\$ 1,630,877	\$ 3.00	\$ 115.35	\$ 461.35
Fairfield	4,452	3,594	\$ 1,230,992	\$ 3,692,977	\$ 4,923,969	\$ 3.00	\$ 276.50	\$ 1,106.01
Fayette	747	507	\$ 172,329	\$ 344,658	\$ 516,986	\$ 2.00	\$ 230.69	\$ 692.08
Franklin	27,089	13,647	\$ 10,321,784	\$ 19,492,084	\$ 29,813,868	\$ 2.00	\$ 381.03	\$ 1,100.59
Fulton	964	1,179	\$ 208,552	\$ 625,655	\$ 834,207	\$ 3.00	\$ 216.34	\$ 865.36
Gallia	611	501	\$ 87,842	\$ 263,525	\$ 351,366	\$ 3.00	\$ 143.77	\$ 575.07
Geauga	1,897	1,826	\$ 598,146	\$ 1,794,437	\$ 2,392,582	\$ 3.00	\$ 315.31	\$ 1,261.25
Greene	3,956	2,475	\$ 1,246,177	\$ 1,246,177	\$ 2,492,354	\$ 1.00	\$ 315.01	\$ 630.02
Guernsey	1,253	1,265	\$ 173,394	\$ 520,181	\$ 693,574	\$ 3.00	\$ 138.38	\$ 553.53
Hamilton	17,916	12,556	\$ 5,912,695	\$ 11,819,484	\$ 17,732,180	\$ 2.00	\$ 330.02	\$ 989.74
Hancock <sup>(c)</sup>	2,082	1,257	\$ 549,115	\$ 1,098,230	\$ 1,647,345	\$ 2.00	\$ 263.74	\$ 791.23
Hardin	676	588	\$ 113,883	\$ 341,649	\$ 455,532	\$ 3.00	\$ 168.47	\$ 673.86
Harrison	538	563	\$ 78,866	\$ 236,599	\$ 315,465	\$ 3.00	\$ 146.59	\$ 586.37
Henry	748	830	\$ 166,079	\$ 346,586	\$ 512,665	\$ 3.00	\$ 222.03	\$ 685.38

County	Conveyances		Fees Collected			Permissive Rate per Thousand	Average Mandatory Fee per Conveyance (a)	Average Total Fee per Conveyance (b)
	Fee Paid	Fee Exempt	Mandatory	Permissive	Total			
Highland	1,164	837	\$ 215,606	\$ 431,212	\$ 646,818	\$ 2.00	\$ 185.23	\$ 555.69
Hocking	817	712	\$ 214,156	\$ 642,467	\$ 856,623	\$ 3.00	\$ 262.12	\$ 1,048.50
Holmes	920	819	\$ 222,157	\$ 666,472	\$ 888,630	\$ 3.00	\$ 241.48	\$ 965.90
Huron	1,196	994	\$ 197,507	\$ 176,189	\$ 373,697	\$ 1.00	\$ 165.14	\$ 312.46
Jackson	878	890	\$ 120,663	\$ 361,989	\$ 482,652	\$ 3.00	\$ 137.43	\$ 549.72
Jefferson	1,496	1,827	\$ 233,212	\$ 699,635	\$ 932,846	\$ 3.00	\$ 155.89	\$ 623.56
Knox	3,112	1,263	\$ 364,502	\$ 729,004	\$ 1,093,507	\$ 2.00	\$ 117.13	\$ 351.38
Lake	5,462	3,672	\$ 1,264,090	\$ 3,792,225	\$ 5,056,315	\$ 3.00	\$ 231.43	\$ 925.73
Lawrence	1,298	1,150	\$ 157,156	\$ 471,469	\$ 628,626	\$ 3.00	\$ 121.08	\$ 484.30
Licking	4,658	3,566	\$ 2,332,262	\$ 4,664,523	\$ 6,996,785	\$ 2.00	\$ 500.70	\$ 1,502.10
Logan	1,618	1,023	\$ 305,204	\$ 915,601	\$ 1,220,804	\$ 3.00	\$ 188.63	\$ 754.51
Lorain	7,943	5,610	\$ 1,864,494	\$ 5,593,482	\$ 7,457,976	\$ 3.00	\$ 234.73	\$ 938.94
Lucas	9,956	559	\$ 1,835,652	\$ 5,505,962	\$ 7,341,614	\$ 3.00	\$ 184.38	\$ 737.41
Madison	922	741	\$ 409,270	\$ 818,540	\$ 1,227,810	\$ 2.00	\$ 443.89	\$ 1,331.68
Mahoning	5,459	4,696	\$ 933,213	\$ 2,799,571	\$ 3,732,785	\$ 3.00	\$ 170.95	\$ 683.79
Marion	1,602	1,050	\$ 223,778	\$ 671,333	\$ 895,111	\$ 3.00	\$ 139.69	\$ 558.75
Medina	3,692	2,779	\$ 1,190,731	\$ 2,379,231	\$ 3,569,963	\$ 2.00	\$ 322.52	\$ 966.95
Meigs	581	535	\$ 53,596	\$ 160,787	\$ 214,383	\$ 3.00	\$ 92.25	\$ 368.99
Mercer	918	733	\$ 231,523	\$ 578,807	\$ 810,330	\$ 2.50	\$ 252.20	\$ 882.71
Miami	3,115	1,580	\$ 763,869	\$ 763,869	\$ 1,527,739	\$ 1.00	\$ 245.22	\$ 490.45
Monroe	502	547	\$ 46,864	\$ 93,727	\$ 140,591	\$ 2.00	\$ 93.35	\$ 280.06
Montgomery	16,852	9,662	\$ 2,987,723	\$ 5,975,446	\$ 8,963,168	\$ 2.00	\$ 177.29	\$ 531.88
Morgan	415	255	\$ 63,501	\$ 127,002	\$ 190,502	\$ 2.00	\$ 153.01	\$ 459.04
Morrow	1,112	738	\$ 230,738	\$ 692,215	\$ 922,953	\$ 3.00	\$ 207.50	\$ 829.99
Muskingum	2,147	1,482	\$ 364,371	\$ 728,743	\$ 1,093,114	\$ 2.00	\$ 169.71	\$ 509.14
Noble	477	413	\$ 119,053	\$ 357,160	\$ 476,213	\$ 3.00	\$ 249.59	\$ 998.35
Ottawa	1,897	1,642	\$ 402,778	\$ 1,208,333	\$ 1,611,110	\$ 3.00	\$ 212.32	\$ 849.29
Paulding	577	546	\$ 98,108	\$ 294,324	\$ 392,432	\$ 3.00	\$ 170.03	\$ 680.12
Perry <sup>(c)</sup>	798	609	\$ 106,656	\$ 319,968	\$ 426,624	\$ 3.00	\$ 133.65	\$ 534.62
Pickaway	1,493	913	\$ 528,083	\$ 1,056,165	\$ 1,584,248	\$ 2.00	\$ 353.71	\$ 1,061.12
Pike	703	590	\$ 98,020	\$ 294,060	\$ 392,080	\$ 3.00	\$ 139.43	\$ 557.72
Portage	3,172	2,659	\$ 877,809	\$ 2,623,274	\$ 3,501,083	\$ 3.00	\$ 276.74	\$ 1,103.75
Preble	1,064	884	\$ 187,318	\$ 374,637	\$ 561,955	\$ 2.00	\$ 176.05	\$ 528.15
Putnam	722	687	\$ 130,154	\$ 390,461	\$ 520,615	\$ 3.00	\$ 180.27	\$ 721.07
Richland	2,336	2,258	\$ 537,001	\$ 1,611,004	\$ 2,148,005	\$ 3.00	\$ 229.88	\$ 919.52
Ross	1,053	1,749	\$ 285,751	\$ 857,252	\$ 1,143,003	\$ 3.00	\$ 271.37	\$ 1,085.47
Sandusky	1,355	1,017	\$ 273,829	\$ 820,751	\$ 1,094,580	\$ 3.00	\$ 202.09	\$ 807.81
Scioto	1,619	1,477	\$ 302,899	\$ 605,799	\$ 908,698	\$ 3.00	\$ 187.09	\$ 561.27
Seneca	1,366	960	\$ 201,152	\$ 603,455	\$ 804,607	\$ 3.00	\$ 147.26	\$ 589.02
Shelby	990	817	\$ 243,675	\$ 731,026	\$ 974,701	\$ 3.00	\$ 246.14	\$ 984.55
Stark	9,073	6,732	\$ 2,020,351	\$ 6,061,025	\$ 8,081,376	\$ 3.00	\$ 222.68	\$ 890.71
Summit	13,333	8,975	\$ 2,954,414	\$ 8,862,671	\$ 11,817,086	\$ 3.00	\$ 221.59	\$ 886.30
Trumbull	4,275	4,314	\$ 732,574	\$ 2,197,690	\$ 2,930,264	\$ 3.00	\$ 171.36	\$ 685.44

<u>County</u>	<u>Conveyances</u>		<u>Fees Collected</u>			<u>Permissive Rate per Thousand</u>	<u>Average Mandatory Fee per Conveyance (a)</u>	<u>Average Total Fee per Conveyance (b)</u>
	<u>Fee Paid</u>	<u>Fee Exempt</u>	<u>Mandatory</u>	<u>Permissive</u>	<u>Total</u>			
Tuscarawas	2,181	2,155	\$ 451,770	\$ 1,355,309	\$ 1,807,079	\$ 3.00	\$ 207.14	\$ 828.56
Union	2,196	1,129	\$ 928,630	\$ 2,785,891	\$ 3,714,522	\$ 3.00	\$ 422.87	\$ 1,691.49
Van Wert	850	754	\$ 177,466	\$ 414,166	\$ 591,632	\$ 3.00	\$ 208.78	\$ 696.04
Vinton	330	528	\$ 55,857	\$ 167,571	\$ 223,427	\$ 3.00	\$ 169.26	\$ 677.05
Warren	6,409	2,982	\$ 2,406,047	\$ 4,769,722	\$ 7,175,769	\$ 2.00	\$ 375.42	\$ 1,119.64
Washington	1,418	1,153	\$ 273,433	\$ 820,299	\$ 1,093,732	\$ 3.00	\$ 192.83	\$ 771.32
Wayne	2,451	2,188	\$ 592,790	\$ 1,778,367	\$ 2,371,157	\$ 3.00	\$ 241.86	\$ 967.42
Williams	1,406	1,433	\$ 190,933	\$ 572,798	\$ 763,731	\$ 3.00	\$ 135.80	\$ 543.19
Wood	2,424	1,952	\$ 782,761	\$ 1,565,523	\$ 2,348,284	\$ 2.00	\$ 322.92	\$ 968.76
Wyandot	488	555	\$ 88,375	\$ 265,125	\$ 353,500	\$ 3.00	\$ 181.10	\$ 724.39

(a) Average mandatory fee per conveyance excludes exempt conveyances and permissive fees collected.

(b) Average total fee per conveyance excludes exempt conveyances yet includes both mandatory and permissive fees collected.

(c) Calendar year 2022 and 2021 survey was not submitted by this county. Calendar year 2020 was shown instead.

Source: Surveys obtained from county auditors and conducted by the Ohio Department of Taxation.