

Major Revenue Information

Income Tax

Description:

The City of Powell has a municipal income tax rate of .75% or (3/4th of 1%). The municipal income tax applies to residents' earned income, including net profits of local businesses. Residents who work in communities other than Powell are given credit (up to a maximum of .25%) for taxes paid to the communities in which they work. The majority of the City's residents work outside the city limits of Powell.

The City receives municipal income taxes in three ways: withholdings remitted by employers; filings by individual residents of the City; and the net profits of businesses located in or doing business in the City. The City has mandatory filing requirements for all residents and the filing deadline is April 15th.

Relationship to Budget:

The income tax is the largest source of revenue for the City for all budgetary (and appropriated) funds. It is deposited entirely into the General Fund.

Ohio Department of Taxation - Municipal Income Tax Rates listed Alphabetically

ABERDEEN	1.00%	BETTSVILLE	1.00%
ADA	1.65%	BEVERLY	1.00%
ADDYSTON	1.50%	BEXLEY	2.50%
ADELPHI	1.00%	BLOOMDALE	1.00%
AKRON	2.25%	BLOOMINGDALE	1.00%
ALGER	1.00%	BLUE ASH	1.25%
ALLIANCE	2.00%	BLUFFTON	1.25%
ALVORDTON	1.00%	BOLIVAR	1.00%
AMANDA	1.00%	BOSTON HEIGHTS	2.00%
AMBERLEY	2.00%	BOTKINS	1.50%
AMHERST	1.50%	BOWERSTON	1.00%
AMSTERDAM	1.00%	BOWLING GREEN	2.00%
ANDOVER	1.50%	BRADFORD	1.00%
ANNA	1.75%	BRADNER	1.00%
ANSONIA	1.00%	BRADY LAKE	1.00%
ANTWERP	1.00%	BRATENAHL	1.50%
APPLE CREEK	1.00%	BRECKSVILLE	2.00%
ARCANUM	1.00%	BREMEN	1.00%
ARCHBOLD	1.50%	BREWSTER	1.50%
ARLINGTON	1.00%	BRICE	2.00%
ARLINGTON HEIGHTS	2.10%	BROADVIEW HEIGHTS	2.00%
ASHLAND	2.00%	BROOK PARK	2.00%
ASHLEY	1.00%	BROOKLYN	2.50%
ASHTABULA	1.80%	BROOKLYN HEIGHTS	2.00%
ASHVILLE	1.00%	BROOKVILLE	2.00%
ATHENS	1.85%	BRUNSWICK	1.85%
AURORA	2.00%	BRYAN	1.80%
AVON	1.75%	BUCKLAND	1.00%
AVON LAKE	1.50%	BUCYRUS	2.00%
BALTIC	1.50%	BURTON	1.00%
BALTIMORE	1.00%	BUTLER	1.00%
BARBERTON	2.25%	BYESVILLE	1.00%
BARNESVILLE	1.00%	CADIZ	1.00%
BATAVIA	1.00%	CAIRO	1.00%
BAY VILLAGE	1.50%	CALDWELL	1.00%
BEACH CITY	1.00%	CAMBRIDGE	2.00%
BEACHWOOD	2.00%	CAMDEN	1.00%
BEAVERDAM	1.00%	CAMPBELL	2.50%
BEDFORD	2.25%	CANAL FULTON	1.50%
BEDFORD HEIGHTS	2.00%	CANAL WINCHESTER	2.00%
BELLAIRE	1.00%	CANFIELD	1.00%
BELLE CENTER	1.00%	CANTON	2.00%
BELLEFONTAINE	1.33%	CARDINGTON	1.00%
BELLEVUE	1.50%	CAREY	1.50%
BELLVILLE	1.00%	CARLISLE	1.50%
BELPRE	1.00%	CARROLL	0.75%
BENTLEYVILLE	1.00%	CARROLLTON	1.00%
BEREA	2.00%	CASTINE	1.00%
BETHEL	0.50%	CATAWBA	1.00%
CECIL	1.00%	DELTA	1.50%

CEDARVILLE	1.25%	DENNISON	2.00%
CELINA	1.50%	DESLER	1.00%
CENTERBURG	1.00%	DOVER	1.50%
CENTERVILLE	2.25%	DOYLESTOWN	2.00%
CHAGRIN FALLS	1.85%	DRESDEN	1.00%
CHARDON	2.00%	DUBLIN	2.00%
CHEVIOT	2.00%	DUNKIRK	1.00%
CHILLICOTHE	2.00%	EAST CANTON	1.50%
CINCINNATI	2.10%	EAST CLEVELAND	2.00%
CIRCLEVILLE	2.00%	EAST LIVERPOOL	1.50%
CLARKSVILLE	1.00%	EAST PALESTINE	1.00%
CLAY CENTER	1.50%	EASTLAKE	2.00%
CLAYTON	1.50%	EATON	1.50%
CLEVELAND	2.50%	EDGERTON	1.75%
CLEVELAND HEIGHTS	2.25%	EDISON	0.50%
CLINTON	1.00%	EDON	1.50%
CLYDE	1.50%	ELIDA	0.75%
COAL GROVE	1.00%	ELMORE	1.75%
COLDWATER	1.00%	ELMWOOD PLACE	2.00%
COLUMBIANA	1.00%	ELYRIA	2.25%
COLUMBUS	2.50%	EMPIRE	1.00%
COLUMBUS GROVE	1.25%	ENGLEWOOD	1.75%
COMMERCIAL POINT	1.00%	EUCLID	2.85%
CONESVILLE	1.00%	EVENDALE	1.20%
CONNEAUT	1.80%	FAIRBORN	1.50%
CONTINENTAL	1.00%	FAIRFAX	1.75%
CONVOY	1.00%	FAIRFIELD	1.50%
CORWIN	1.00%	FAIRLAWN	2.00%
COSHOCTON	2.00%	FAIRPORT HARBOR	2.00%
COVINGTON	1.50%	FAIRVIEW PARK	2.00%
CRESTLINE	2.00%	FARMERSVILLE	1.00%
CRESTON	1.00%	FAYETTE	1.50%
CRIDERSVILLE	1.00%	FELICITY	1.00%
CROOKSVILLE	1.50%	FINDLAY	1.25%
CUYAHOGA FALLS	2.00%	FOREST	1.25%
CUYAHOGA HEIGHTS	2.50%	FOREST PARK	1.50%
CYGNET	1.00%	FORT JENNINGS	1.00%
DALTON	1.00%	FORT LORAMIE	1.50%
DANVILLE	1.50%	FORT RECOVERY	1.00%
DARBYVILLE	1.00%	FOSTORIA	2.00%
DAYTON	2.25%	FRANKLIN	2.00%
DAYTON	2.50%	FRAZEYSBURG	1.00%
DE GRAFF	1.00%	FREDERICKSBURG	1.00%
DEER PARK	1.50%	FREDERICKTOWN	1.00%
DEFIANCE	1.80%	FREMONT	1.50%
DELAWARE	1.85%	GAHANNA	1.50%
DELLROY	0.00%	GALENA	1.00%
DELPHOS	1.75%	GALION	2.00%
GALLIPOLIS	1.00%	HOLGATE	1.00%
GAMBIER	1.50%	HOLLAND	2.25%

GARFIELD HEIGHTS	2.00%	HOPEDALE	1.00%
GARRETTSVILLE	1.75%	HUBBARD	1.50%
GATES MILLS	1.00%	HUBER HEIGHTS	2.25%
GENEVA	1.50%	HUDSON	2.00%
GENEVA-ON-THE-LAKE	1.00%	HUNTING VALLEY	0.75%
GENEVA-ON-THE-LAKE	1.50%	HUNTSVILLE	1.00%
GENOA	1.50%	HURON	1.00%
GEORGETOWN	1.00%	INDEPENDENCE	2.00%
GERMANTOWN	1.25%	INDIAN HILL	0.60%
GETTYSBURG	1.00%	IRONTON	1.00%
GIBSONBURG	1.00%	JACKSON CENTER	1.50%
GIRARD	2.00%	JAMESTOWN	0.50%
GLANDORF	1.50%	JEFFERSON	1.50%
GLENWILLOW	2.00%	JEFFERSONVILLE	1.00%
GNADENHUTTEN	1.50%	JEROMESVILLE	0.00%
GOLF MANOR	1.70%	JERRY CITY	1.00%
GRAFTON	1.50%	JEWETT	1.00%
GRAND RAPIDS	1.00%	JOHNSTOWN	1.00%
GRAND RIVER	2.00%	KALIDA	1.00%
GRANDVIEW	0.00%	KENT	2.25%
GRANDVIEW HEIGHTS	2.50%	KENTON	1.50%
GRANVILLE	1.50%	KETTERING	2.25%
GRATIS	1.00%	KETTLERSVILLE	1.00%
GREEN	2.00%	KILLBUCK	1.00%
GREEN SPRINGS	1.00%	KIRBY	1.00%
GREENFIELD	1.63%	KIRTLAND	2.00%
GREENHILLS	1.50%	LAGRANGE	1.50%
GREENVILLE	1.50%	LAKELINE	1.00%
GREENWICH	1.00%	LAKEMORE	2.00%
GROVE CITY	2.00%	LAKEVIEW	1.50%
GROVEPORT	2.00%	LAKEWOOD	1.50%
HAMILTON	2.00%	LANCASTER	1.75%
HAMLER	1.00%	LEBANON	1.00%
HANOVER	1.00%	LEESBURG	1.00%
HARRISBURG	1.00%	LEETONIA	1.50%
HARRISON	1.00%	LEIPSIC	1.50%
HARROD	1.00%	LEWISBURG	1.75%
HARTVILLE	1.00%	LEXINGTON	1.00%
HASKINS	1.00%	LIBERTY CENTER	1.00%
HEATH	1.50%	LIMA	1.50%
HEBRON	1.50%	LINCOLN HEIGHTS	2.00%
HICKSVILLE	1.00%	LINNDALE	2.00%
HIGHLAND HEIGHTS	2.00%	LISBON	1.50%
HIGHLAND HILLS	2.50%	LITHOPOLIS	1.50%
HILLIARD	2.00%	LOCKBOURNE	1.00%
HILLSBORO	1.50%	LOCKLAND	2.10%
HIRAM	2.00%	LOGAN	2.00%
LONDON	1.50%	MIDDLEFIELD	1.00%
LORAIN	2.50%	MIDDLEPORT	1.00%
LORDSTOWN	1.00%	MIDDLETOWN	1.75%

LOUDONVILLE	1.75%	MIDVALE	1.00%
LOUISVILLE	2.00%	MIFFLIN	1.00%
LOVELAND	1.00%	MILAN	1.00%
LOWELLVILLE	2.00%	MILFORD	1.00%
LUCKEY	1.00%	MILFORD CENTER	1.00%
LYNDHURST	2.00%	MILLBURY	1.50%
LYONS	1.00%	MILLER CITY	1.00%
MACEDONIA	2.25%	MILLERSBURG	1.50%
MADEIRA	1.00%	MILLERSPORT	1.00%
MADISON	1.00%	MINERAL CITY	1.00%
MAINEVILLE	1.00%	MINERVA	1.75%
MALINTA	1.00%	MINERVA PARK	2.00%
MALTA	1.00%	MINGO JUNCTION	2.00%
MALVERN	1.00%	MINSTER	1.50%
MANCHESTER	1.00%	MOGADORE	2.25%
MANSFIELD	2.00%	MONROE	1.50%
MANTUA	1.50%	MONROEVILLE	1.00%
MAPLE HEIGHTS	2.50%	MONTGOMERY	1.00%
MARBLE CLIFF	2.00%	MONTPELIER	1.60%
MARENGO	1.00%	MORAINES	2.50%
MARIEMONT	1.25%	MORELAND HILLS	1.00%
MARIETTA	1.70%	MORRAL	1.00%
MARION	2.00%	MORROW	1.00%
MARSHALLVILLE	1.00%	MOSCOW	1.00%
MARTINS FERRY	1.00%	MOUNT CORY	1.00%
MARYSVILLE	1.50%	MOUNT EATON	1.00%
MASON	1.12%	MOUNT GILEAD	1.00%
MASSILLON	2.00%	MOUNT HEALTHY	2.00%
MAUMEE	1.50%	MOUNT ORAB	1.00%
MAYFIELD	2.00%	MOUNT STERLING	1.00%
MAYFIELD HEIGHTS	1.00%	MOUNT VERNON	1.50%
MCCLURE	1.00%	MOUNT VICTORY	1.00%
MCCOMB	1.00%	MUNROE FALLS	2.00%
MCCONNELSVILLE	1.00%	NAPOLEON	1.50%
MCDONALD	2.00%	NAVARRE	1.50%
MCGUFFEY	1.00%	NELSONVILLE	1.75%
MECHANICSBURG	1.00%	NEW ALBANY	2.00%
MEDINA	1.25%	NEW BAVARIA	1.00%
MELROSE	1.00%	NEW BLOOMINGTON	1.00%
MENDON	0.00%	NEW BOSTON	2.50%
MENTOR	2.00%	NEW BREMEN	1.50%
MENTOR-ON-THE-LAKE	2.00%	NEW CARLISLE	1.50%
METAMORA	1.00%	NEW CONCORD	1.50%
MIAMISBURG	2.25%	NEW FRANKLIN	2.00%
MIDDLE POINT	1.50%	NEW KNOXVILLE	1.50%
MIDDLEBURG HEIGHTS	2.00%	NEW LEBANON	1.00%
NEW LEXINGTON	1.00%	OSTRANDER	1.00%
NEW LONDON	1.50%	OTTAWA	1.00%
NEW MADISON	1.00%	OTTAWA HILLS	1.50%
NEW MIAMI	1.75%	OTTOVILLE	1.00%

NEW PARIS	1.00%	OWENSVILLE	1.00%
NEW PHILADELPHIA	1.50%	OXFORD	2.00%
NEW RICHMOND	1.00%	PAINESVILLE	2.00%
NEW RIEGEL	1.00%	PANDORA	1.50%
NEW WASHINGTON	1.50%	PARMA	2.50%
NEW WATERFORD	1.00%	PARMA HEIGHTS	3.00%
NEWARK	1.75%	PATASKALA	1.00%
NEWBURGH HEIGHTS	2.00%	PATTERSON	1.00%
NEWCOMERSTOWN	2.00%	PAULDING	1.00%
NEWTON FALLS	1.00%	PEMBERVILLE	1.00%
NEWTONSVILLE	1.00%	PENINSULA	2.00%
NEWTOWN	1.00%	PEPPER PIKE	1.00%
NEY	1.00%	PERRY	2.00%
NILES	2.00%	PERRYSBURG	1.50%
NORTH BALTIMORE	1.00%	PERRYSVILLE	1.00%
NORTH CANTON	1.50%	PHILLIPSBURG	1.50%
NORTH COLLEGE HILL	1.50%	PICKERINGTON	1.00%
NORTH KINGSVILLE	1.30%	PIKETON	1.00%
NORTH LEWISBURG	1.00%	PIONEER	1.00%
NORTH OLMSTED	2.00%	PIQUA	2.00%
NORTH PERRY	1.00%	PLAIN CITY	1.50%
NORTH RANDALL	2.75%	PLEASANT HILL	0.75%
NORTH RIDGEVILLE	1.00%	PLEASANTVILLE	1.00%
NORTH ROBINSON	1.00%	PLYMOUTH	1.00%
NORTH ROYALTON	2.00%	POMEROY	1.00%
NORTH STAR	0.50%	PORT CLINTON	1.50%
NORTHFIELD	2.00%	PORT WASHINGTON	1.50%
NORTHWOOD	1.50%	PORTAGE	1.00%
NORTON	2.00%	PORTSMOUTH	2.50%
NORWALK	1.50%	POWELL	0.75%
NORWOOD	2.00%	POWHATAN POINT	1.00%
OAK HARBOR	1.00%	QUINCY	1.00%
OAK HILL	0.50%	RAVENNA	2.50%
OAKWOOD	2.50%	READING	2.00%
OBERLIN	2.50%	REMINDERVILLE	1.50%
OBETZ	2.50%	REYNOLDSBURG	2.50%
OCTA	1.00%	RICHFIELD	2.00%
OHIO CITY	1.00%	RICHMOND HEIGHTS	2.25%
OLMSTED FALLS	1.50%	RICHWOOD	1.00%
ONTARIO	1.50%	RIDGEWAY	0.50%
ORANGE	2.00%	RIO GRANDE	1.50%
OREGON	2.25%	RIPLEY	1.00%
ORRVILLE	1.00%	RITTMAN	1.50%
ORWELL	1.00%	RIVERSIDE	1.50%
OSGOOD	1.00%	ROCK CREEK	1.00%
ROCKFORD	1.00%	ST. MARYS	1.50%
ROCKY RIVER	2.00%	ST. PARIS	1.00%
ROSEVILLE	1.00%	STEUBENVILLE	2.00%
ROSSFORD	2.25%	STONE CREEK	1.00%
ROSWELL	1.00%	STOW	2.00%

RUSHSYLVANIA	1.00%	STRASBURG	1.50%
RUSSELLS POINT	1.00%	STRATTON	1.00%
RUSSIA	1.50%	STREETSBORO	2.00%
SABINA	1.00%	STRONGSVILLE	2.00%
SALEM	1.25%	STRUTHERS	2.00%
SALINEVILLE	1.00%	STRYKER	1.50%
SANDUSKY	1.25%	SUGAR GROVE	0.75%
SARDINIA	1.00%	SUGARCREEK	1.50%
SCIO	1.00%	SUNBURY	1.00%
SEBRING	2.00%	SWANTON	1.25%
SEVEN HILLS	2.50%	SYCAMORE	1.00%
SEVILLE	1.00%	SYLVANIA	1.50%
SHAKER HEIGHTS	2.25%	TALLMADGE	2.00%
SHARONVILLE	1.50%	THURSTON	1.00%
SHAWNEE HILLS	2.00%	TIFFIN	1.75%
SHEFFIELD	2.00%	TIMBERLAKE	1.00%
SHEFFIELD LAKE	2.00%	TIPP CITY	1.50%
SHELBY	1.50%	TIRO	1.00%
SHERRODSVILLE	1.00%	TOLEDO	2.25%
SHERWOOD	1.00%	TONTOGANY	1.00%
SHREVE	1.00%	TORONTO	2.00%
SIDNEY	1.75%	TREMONT CITY	1.00%
SILVER LAKE	2.00%	TRENTON	1.50%
SILVERTON	1.25%	TRIMBLE	1.00%
SMITHFIELD	1.00%	TROTWOOD	2.25%
SMITHVILLE	1.50%	TROY	1.75%
OLON	2.00%	TUSCARAWAS	1.00%
SOUTH AMHERST	1.00%	TWINSBURG	2.25%
SOUTH BLOOMFIELD	1.00%	UHRICHSVILLE	2.00%
SOUTH CHARLESTON	1.00%	UNION	1.00%
SOUTH EUCLID	2.00%	UNION CITY	1.00%
SOUTH LEBANON	1.00%	UNIVERSITY HEIGHTS	2.50%
SOUTH RUSSELL	1.25%	UPPER ARLINGTON	2.50%
SOUTH SOLON	1.00%	UPPER SANDUSKY	1.00%
SOUTH VIENNA	1.00%	URBANA	1.40%
SOUTH ZANESVILLE	1.50%	URBANCREST	2.00%
SPENCERVILLE	1.50%	UTICA	1.75%
SPRINGBORO	1.50%	VALLEY HI	1.00%
SPRINGDALE	1.50%	VALLEY VIEW	2.00%
SPRINGFIELD	2.40%	VAN WERT	1.72%
ST. BERNARD	2.10%	VANDALIA	2.00%
ST. CLAIRSVILLE	0.75%	VANLUE	1.00%
ST. HENRY	1.00%	VERMILION	1.50%
ST. LOUISVILLE	1.00%	VERSAILLES	1.50%
WADSWORTH	1.40%	WORTHINGTON	2.50%
WAKEMAN	1.00%	WYOMING	1.00%
WALBRIDGE	1.50%	XENIA	2.25%
WALTON HILLS	2.50%	YELLOW SPRINGS	1.50%
WAPAKONETA	1.00%	YOUNGSTOWN	2.75%
WARREN	2.50%	ZANESVILLE	1.90%

WARRENSVILLE HEIGHTS	2.60%
WASHINGTON	1.95%
WATERVILLE	2.00%
WAUSEON	1.50%
WAVERLY CITY	1.00%
WAYNE	0.75%
WAYNESFIELD	1.00%
WELLINGTON	1.00%
WELLSTON	1.00%
WELLSVILLE	1.00%
WEST ALEXANDRIA	1.00%
WEST CARROLLTON CITY	2.25%
WEST ELKTON	1.00%
WEST JEFFERSON	1.00%
WEST LAFAYETTE	1.50%
WEST LIBERTY	1.00%
WEST MANSFIELD	1.00%
WEST MILTON	1.50%
WEST SALEM	1.00%
WEST UNION	1.00%
WEST UNITY	1.50%
WESTERVILLE	2.00%
WESTFIELD CENTER	1.00%
WESTLAKE	1.50%
WESTON	1.00%
WHITEHALL	2.50%
WHITEHOUSE	1.50%
WICKLIFFE	2.00%
WILLARD	1.50%
WILLIAMSBURG	1.00%
WILLOUGHBY	2.00%
WILLOUGHBY HILLS	2.00%
WILLOWICK	2.00%
WILLSHIRE	1.00%
WILMINGTON	1.50%
WILMOT	1.50%
WINDHAM	1.50%
WINTERSVILLE	1.00%
WOODLAWN	2.00%
WOODMERE	2.50%
WOODSFIELD	1.00%
WOODSTOCK	1.00%
WOOSTER	1.50%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

DELLROY	0.00%
GRANDVIEW	0.00%
JEROMESVILLE	0.00%
MENDON	0.00%

BETHEL	0.50%
EDISON	0.50%
JAMESTOWN	0.50%
NORTH STAR	0.50%
OAK HILL	0.50%
RIDGEWAY	0.50%

INDIAN HILL	0.60%
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CARROLL	0.75%
ELIDA	0.75%
HUNTING VALLEY	0.75%
PLEASANT HILL	0.75%
POWELL	0.75%
ST. CLAIRSVILLE	0.75%
SUGAR GROVE	0.75%
WAYNE	0.75%

ABERDEEN	1.00%
ADELPHI	1.00%
ALGER	1.00%
ALVORDTON	1.00%
AMANDA	1.00%
AMSTERDAM	1.00%
ANSONIA	1.00%
ANTWERP	1.00%
APPLE CREEK	1.00%
ARCANUM	1.00%
ARLINGTON	1.00%
ASHLEY	1.00%
ASHVILLE	1.00%
BALTIMORE	1.00%
BARNESVILLE	1.00%
BATAVIA	1.00%
BEACH CITY	1.00%
BEAVERDAM	1.00%
BELLAIRE	1.00%
BELLE CENTER	1.00%
BELLVILLE	1.00%
BELPRE	1.00%
BENTLEYVILLE	1.00%
BETTSVILLE	1.00%
BEVERLY	1.00%
BLOOMDALE	1.00%
BLOOMINGDALE	1.00%

GALLIPOLIS	1.00%
GATES MILLS	1.00%
GENEVA-ON-THE-LAKE	1.00%
GEORGETOWN	1.00%
GETTYSBURG	1.00%
GIBSONBURG	1.00%
GRAND RAPIDS	1.00%
GRATIS	1.00%
GREEN SPRINGS	1.00%
GREENWICH	1.00%
HAMLER	1.00%
HANOVER	1.00%
HARRISBURG	1.00%
HARRISON	1.00%
HARROD	1.00%
HARTVILLE	1.00%
HASKINS	1.00%
HICKSVILLE	1.00%
HOLGATE	1.00%
HOPEDALE	1.00%
HUNTSVILLE	1.00%
HURON	1.00%
IRONTON	1.00%
JEFFERSONVILLE	1.00%
JERRY CITY	1.00%
JEWETT	1.00%
JOHNSTOWN	1.00%

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Sorted by Income Tax Rate

BOLIVAR	1.00%	KALIDA	1.00%
BOWERSTON	1.00%	KETTLERSVILLE	1.00%
BRADFORD	1.00%	KILLBUCK	1.00%
BRADNER	1.00%	KIRBY	1.00%
BRADY LAKE	1.00%	LAKELINE	1.00%
BREMEN	1.00%	LEBANON	1.00%
BUCKLAND	1.00%	LEESBURG	1.00%
BURTON	1.00%	LEXINGTON	1.00%
BUTLER	1.00%	LIBERTY CENTER	1.00%
BYESVILLE	1.00%	LOCKBOURNE	1.00%
CADIZ	1.00%	LORDSTOWN	1.00%
CAIRO	1.00%	LOVELAND	1.00%
CALDWELL	1.00%	LUCKEY	1.00%
CAMDEN	1.00%	LYONS	1.00%
CANFIELD	1.00%	MADEIRA	1.00%
CARDINGTON	1.00%	MADISON	1.00%
CARROLLTON	1.00%	MAINEVILLE	1.00%
CASTINE	1.00%	MALINTA	1.00%
CATAWBA	1.00%	MALTA	1.00%
CECIL	1.00%	MALVERN	1.00%
CENTERBURG	1.00%	MANCHESTER	1.00%
CLARKSVILLE	1.00%	MARENGO	1.00%
CLINTON	1.00%	MARSHALLVILLE	1.00%
COAL GROVE	1.00%	MARTINS FERRY	1.00%
COLDWATER	1.00%	MAYFIELD HEIGHTS	1.00%
COLUMBIANA	1.00%	MCCLURE	1.00%
COMMERCIAL POINT	1.00%	MCCOMB	1.00%
CONESVILLE	1.00%	MCCONNELSVILLE	1.00%
CONTINENTAL	1.00%	MCGUFFEY	1.00%
CONVOY	1.00%	MECHANICSBURG	1.00%
CORWIN	1.00%	MELROSE	1.00%
CRESTON	1.00%	METAMORA	1.00%
CRIDERSVILLE	1.00%	MIDDLEFIELD	1.00%
CYGNET	1.00%	MIDDLEPORT	1.00%
DALTON	1.00%	MIDVALE	1.00%
DARBYVILLE	1.00%	MIFFLIN	1.00%
DE GRAFF	1.00%	MILAN	1.00%
DESHLER	1.00%	MILFORD	1.00%
DRESDEN	1.00%	MILFORD CENTER	1.00%
DUNKIRK	1.00%	MILLER CITY	1.00%
EAST PALESTINE	1.00%	MILLERSPORT	1.00%
EMPIRE	1.00%	MINERAL CITY	1.00%
FARMERSVILLE	1.00%	MONROEVILLE	1.00%
FELICITY	1.00%	MONTGOMERY	1.00%
FORT JENNINGS	1.00%	MORELAND HILLS	1.00%
FORT RECOVERY	1.00%	MORRAL	1.00%
FRAZEYSBURG	1.00%	MORROW	1.00%
FREDERICKSBURG	1.00%	MOSCOW	1.00%
FREDERICKTOWN	1.00%	MOUNT CORY	1.00%
GALENA	1.00%	MOUNT EATON	1.00%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

MOUNT GILEAD	1.00%	ROCKFORD	1.00%
MOUNT ORAB	1.00%	ROSEVILLE	1.00%
MOUNT STERLING	1.00%	ROSWELL	1.00%
MOUNT VICTORY	1.00%	RUSHSYLVANIA	1.00%
NEW BAVARIA	1.00%	RUSSELLS POINT	1.00%
NEW BLOOMINGTON	1.00%	SABINA	1.00%
NEW LEBANON	1.00%	SALINEVILLE	1.00%
NEW LEXINGTON	1.00%	SARDINIA	1.00%
NEW MADISON	1.00%	SCIO	1.00%
NEW PARIS	1.00%	SEVILLE	1.00%
NEW RICHMOND	1.00%	SHERRODSVILLE	1.00%
NEW RIEGEL	1.00%	SHERWOOD	1.00%
NEW WATERFORD	1.00%	SHREVE	1.00%
NEWTON FALLS	1.00%	SMITHFIELD	1.00%
NEWTONSVILLE	1.00%	SOUTH AMHERST	1.00%
NEWTOWN	1.00%	SOUTH BLOOMFIELD	1.00%
NEY	1.00%	SOUTH CHARLESTON	1.00%
NORTH BALTIMORE	1.00%	SOUTH LEBANON	1.00%
NORTH LEWISBURG	1.00%	SOUTH SOLON	1.00%
NORTH PERRY	1.00%	SOUTH VIENNA	1.00%
NORTH RIDGEVILLE	1.00%	ST. HENRY	1.00%
NORTH ROBINSON	1.00%	ST. LOUISVILLE	1.00%
OAK HARBOR	1.00%	ST. PARIS	1.00%
OCTA	1.00%	STONE CREEK	1.00%
OHIO CITY	1.00%	STRATTON	1.00%
ORRVILLE	1.00%	SUNBURY	1.00%
ORWELL	1.00%	SYCAMORE	1.00%
OSGOOD	1.00%	THURSTON	1.00%
OSTRANDER	1.00%	TIMBERLAKE	1.00%
OTTAWA	1.00%	TIRO	1.00%
OTTOVILLE	1.00%	TONTOGANY	1.00%
OWENSVILLE	1.00%	TREMONT CITY	1.00%
PATASKALA	1.00%	TRIMBLE	1.00%
PATTERSON	1.00%	TUSCARAWAS	1.00%
PAULDING	1.00%	UNION	1.00%
PEMBERVILLE	1.00%	UNION CITY	1.00%
PEPPER PIKE	1.00%	UPPER SANDUSKY	1.00%
PERRYSVILLE	1.00%	VALLEY HI	1.00%
PICKERINGTON	1.00%	VANLUE	1.00%
PIKETON	1.00%	WAKEMAN	1.00%
PIONEER	1.00%	WAPAKONETA	1.00%
PLEASANTVILLE	1.00%	WAVERLY CITY	1.00%
PLYMOUTH	1.00%	WAYNESFIELD	1.00%
POMEROY	1.00%	WELLINGTON	1.00%
PORTAGE	1.00%	WELLSTON	1.00%
POWHATAN POINT	1.00%	WELLSVILLE	1.00%
QUINCY	1.00%	WEST ALEXANDRIA	1.00%
RICHWOOD	1.00%	WEST ELKTON	1.00%
RIPLEY	1.00%	WEST JEFFERSON	1.00%
ROCK CREEK	1.00%	WEST LIBERTY	1.00%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

WEST MANSFIELD	1.00%		
WEST SALEM	1.00%		
WEST UNION	1.00%		
WESTFIELD CENTER	1.00%		
WESTON	1.00%		
WILLIAMSBURG	1.00%		
WILLSHIRE	1.00%		
WINTERSVILLE	1.00%		
WOODSFIELD	1.00%		
WOODSTOCK	1.00%		
WYOMING	1.00%		
MASON	1.12%		
EVENDALE	1.20%		
BLUE ASH	1.25%		
BLUFFTON	1.25%		
CEDARVILLE	1.25%		
COLUMBUS GROVE	1.25%		
FINDLAY	1.25%		
FOREST	1.25%		
GERMANTOWN	1.25%		
MARIEMONT	1.25%		
MEDINA	1.25%		
SALEM	1.25%		
SANDUSKY	1.25%		
SILVERTON	1.25%		
SOUTH RUSSELL	1.25%		
SWANTON	1.25%		
NORTH KINGSVILLE	1.30%		
BELLEFONTAINE	1.33%		
URBANA	1.40%		
WADSWORTH	1.40%		
ADDYSTON	1.50%	CAREY	1.50%
AMHERST	1.50%	CARLISLE	1.50%
ANDOVER	1.50%	CELINA	1.50%
ARCHBOLD	1.50%	CLAY CENTER	1.50%
AVON LAKE	1.50%	CLAYTON	1.50%
BALTIC	1.50%	CLYDE	1.50%
BAY VILLAGE	1.50%	COVINGTON	1.50%
BELLEVUE	1.50%	CROOKSVILLE	1.50%
BOTKINS	1.50%	DANVILLE	1.50%
BRATENAHL	1.50%	DEER PARK	1.50%
BREWSTER	1.50%	DELTA	1.50%
CANAL FULTON	1.50%	DOVER	1.50%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

EAST CANTON	1.50%	NEW CONCORD	1.50%
EAST LIVERPOOL	1.50%	NEW KNOXVILLE	1.50%
EATON	1.50%	NEW LONDON	1.50%
EDON	1.50%	NEW PHILADELPHIA	1.50%
FAIRBORN	1.50%	NEW WASHINGTON	1.50%
FAIRFIELD	1.50%	NORTH CANTON	1.50%
FAYETTE	1.50%	NORTH COLLEGE HILL	1.50%
FOREST PARK	1.50%	NORTHWOOD	1.50%
FORT LORAMIE	1.50%	NORWALK	1.50%
FREMONT	1.50%	OLMSTED FALLS	1.50%
GAHANNA	1.50%	ONTARIO	1.50%
GAMBIER	1.50%	OTTAWA HILLS	1.50%
GENEVA	1.50%	PANDORA	1.50%
GENEVA-ON-THE-LAKE	1.50%	PERRYSBURG	1.50%
GENOA	1.50%	PHILLIPSBURG	1.50%
GLANDORF	1.50%	PLAIN CITY	1.50%
GNADENHUTTEN	1.50%	PORT CLINTON	1.50%
GRAFTON	1.50%	PORT WASHINGTON	1.50%
GRANVILLE	1.50%	REMINDESVILLE	1.50%
GREENHILLS	1.50%	RIO GRANDE	1.50%
GREENVILLE	1.50%	RITTMAN	1.50%
HEATH	1.50%	RIVERSIDE	1.50%
HEBRON	1.50%	RUSSIA	1.50%
HILLSBORO	1.50%	SHARONVILLE	1.50%
HUBBARD	1.50%	SHELBY	1.50%
JACKSON CENTER	1.50%	SMITHVILLE	1.50%
JEFFERSON	1.50%	SOUTH ZANESVILLE	1.50%
KENTON	1.50%	SPENCERVILLE	1.50%
LAGRANGE	1.50%	SPRINGBORO	1.50%
LAKEVIEW	1.50%	SPRINGDALE	1.50%
LAKEWOOD	1.50%	ST. MARYS	1.50%
LEETONIA	1.50%	STRASBURG	1.50%
LEIPSIC	1.50%	STRYKER	1.50%
LIMA	1.50%	SUGARCREEK	1.50%
LISBON	1.50%	SYLVANIA	1.50%
LITHOPOLIS	1.50%	TIPP CITY	1.50%
LONDON	1.50%	TRENTON	1.50%
MANTUA	1.50%	VERMILION	1.50%
MARYSVILLE	1.50%	VERSAILLES	1.50%
MAUMEE	1.50%	WALBRIDGE	1.50%
MIDDLE POINT	1.50%	WAUSEON	1.50%
MILLBURY	1.50%	WEST LAFAYETTE	1.50%
MILLERSBURG	1.50%	WEST MILTON	1.50%
MINSTER	1.50%	WEST UNITY	1.50%
MONROE	1.50%	WESTLAKE	1.50%
MOUNT VERNON	1.50%	WHITEHOUSE	1.50%
NAPOLEON	1.50%	WILLARD	1.50%
NAVARRE	1.50%	WILMINGTON	1.50%
NEW BREMEN	1.50%	WILMOT	1.50%
NEW CARLISLE	1.50%	WINDHAM	1.50%

Ohio Department of Taxation - Municipal Income Tax List
Sorted by Income Tax Rate

WOOSTER	1.50%
YELLOW SPRINGS	1.50%
MONTPELIER	1.60%
GREENFIELD	1.63%
ADA	1.65%
GOLF MANOR	1.70%
MARIETTA	1.70%
VAN WERT	1.72%
ANNA	1.75%
AVON	1.75%
DELPHOS	1.75%
EDGERTON	1.75%
ELMORE	1.75%
ENGLEWOOD	1.75%
FAIRFAX	1.75%
GARRETTSVILLE	1.75%
LANCASTER	1.75%
LEWISBURG	1.75%
LOUDONVILLE	1.75%
MIDDLETOWN	1.75%
MINERVA	1.75%
NELSONVILLE	1.75%
NEW MIAMI	1.75%
NEWARK	1.75%
SIDNEY	1.75%
TIFFIN	1.75%
TROY	1.75%
UTICA	1.75%
ASHTABULA	1.80%
BRYAN	1.80%
CONNEAUT	1.80%
DEFIANCE	1.80%
ATHENS	1.85%
BRUNSWICK	1.85%
CHAGRIN FALLS	1.85%
DELAWARE	1.85%
ZANESVILLE	1.90%
WASHINGTON	1.95%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

ALLIANCE	2.00%	INDEPENDENCE	2.00%
AMBERLEY	2.00%	KIRTLAND	2.00%
ASHLAND	2.00%	LAKEMORE	2.00%
AURORA	2.00%	LINCOLN HEIGHTS	2.00%
BEACHWOOD	2.00%	LINNDALE	2.00%
BEDFORD HEIGHTS	2.00%	LOGAN	2.00%
BEREA	2.00%	LOUISVILLE	2.00%
BOSTON HEIGHTS	2.00%	LOWELLVILLE	2.00%
BOWLING GREEN	2.00%	LYNDHURST	2.00%
BRECKSVILLE	2.00%	MANSFIELD	2.00%
BRICE	2.00%	MARBLE CLIFF	2.00%
BROADVIEW HEIGHTS	2.00%	MARION	2.00%
BROOK PARK	2.00%	MASSILLON	2.00%
BROOKLYN HEIGHTS	2.00%	MAYFIELD	2.00%
BROOKVILLE	2.00%	MCDONALD	2.00%
BUCYRUS	2.00%	MENTOR	2.00%
CAMBRIDGE	2.00%	MENTOR-ON-THE-LAKE	2.00%
CANAL WINCHESTER	2.00%	MIDDLEBURG HEIGHTS	2.00%
CANTON	2.00%	MINERVA PARK	2.00%
CHARDON	2.00%	MINGO JUNCTION	2.00%
CHEVIOT	2.00%	MOUNT HEALTHY	2.00%
CHILLICOTHE	2.00%	MUNROE FALLS	2.00%
CIRCLEVILLE	2.00%	NEW ALBANY	2.00%
COSHOCTON	2.00%	NEW FRANKLIN	2.00%
CRESTLINE	2.00%	NEWBURGH HEIGHTS	2.00%
CUYAHOGA FALLS	2.00%	NEWCOMERSTOWN	2.00%
DENNISON	2.00%	NILES	2.00%
DOYLESTOWN	2.00%	NORTH OLMSTED	2.00%
DUBLIN	2.00%	NORTH ROYALTON	2.00%
EAST CLEVELAND	2.00%	NORTHFIELD	2.00%
EASTLAKE	2.00%	NORTON	2.00%
ELMWOOD PLACE	2.00%	NORWOOD	2.00%
FAIRLAWN	2.00%	ORANGE	2.00%
FAIRPORT HARBOR	2.00%	OXFORD	2.00%
FAIRVIEW PARK	2.00%	PAINESVILLE	2.00%
FOSTORIA	2.00%	PENINSULA	2.00%
FRANKLIN	2.00%	PERRY	2.00%
GALION	2.00%	PIQUA	2.00%
GARFIELD HEIGHTS	2.00%	READING	2.00%
GIRARD	2.00%	RICHFIELD	2.00%
GLENWILLOW	2.00%	ROCKY RIVER	2.00%
GRAND RIVER	2.00%	SEBRING	2.00%
GREEN	2.00%	SHAWNEE HILLS	2.00%
GROVE CITY	2.00%	SHEFFIELD	2.00%
GROVEPORT	2.00%	SHEFFIELD LAKE	2.00%
HAMILTON	2.00%	SILVER LAKE	2.00%
HIGHLAND HEIGHTS	2.00%	SOLOM	2.00%
HILLIARD	2.00%	SOUTH EUCLID	2.00%
HIRAM	2.00%	STEBENVILLE	2.00%
HUDSON	2.00%	STOW	2.00%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

STREETSBORO	2.00%
STRONGSVILLE	2.00%
STRUTHERS	2.00%
TALLMADGE	2.00%
TORONTO	2.00%
UHRICHSVILLE	2.00%
URBANCREST	2.00%
VALLEY VIEW	2.00%
VANDALIA	2.00%
WATERVILLE	2.00%
WESTERVILLE	2.00%
WICKLIFFE	2.00%
WILLOUGHBY	2.00%
WILLOUGHBY HILLS	2.00%
WILLOWICK	2.00%
WOODLAWN	2.00%
ARLINGTON HEIGHTS	2.10%
CINCINNATI	2.10%
LOCKLAND	2.10%
ST. BERNARD	2.10%
AKRON	2.25%
BARBERTON	2.25%
BEDFORD	2.25%
CENTERVILLE	2.25%
CLEVELAND HEIGHTS	2.25%
DAYTON	2.25%
ELYRIA	2.25%
HOLLAND	2.25%
HUBER HEIGHTS	2.25%
KENT	2.25%
KETTERING	2.25%
MACEDONIA	2.25%
MIAMISBURG	2.25%
MOGADORE	2.25%
OREGON	2.25%
RICHMOND HEIGHTS	2.25%
ROSSFORD	2.25%
SHAKER HEIGHTS	2.25%
TOLEDO	2.25%
TROTWOOD	2.25%
TWINSBURG	2.25%
WEST CARROLLTON CITY	2.25%
XENIA	2.25%
YOUNGSTOWN	2.25%
SPRINGFIELD	2.40%

Ohio Department of Taxation - Municipal Income Tax List

Sorted by Income Tax Rate

BEXLEY	2.50%
BROOKLYN	2.50%
CAMPBELL	2.50%
CLEVELAND	2.50%
COLUMBUS	2.50%
CUYAHOGA HEIGHTS	2.50%
DAYTON	2.50%
GRANDVIEW HEIGHTS	2.50%
HIGHLAND HILLS	2.50%
LORAIN	2.50%
MAPLE HEIGHTS	2.50%
MORAIN	2.50%
NEW BOSTON	2.50%
OAKWOOD	2.50%
OBERLIN	2.50%
OBETZ	2.50%
PARMA	2.50%
PORTSMOUTH	2.50%
RAVENNA	2.50%
REYNOLDSBURG	2.50%
SEVEN HILLS	2.50%
UNIVERSITY HEIGHTS	2.50%
UPPER ARLINGTON	2.50%
WALTON HILLS	2.50%
WARREN	2.50%
WHITEHALL	2.50%
WOODMERE	2.50%
WORTHINGTON	2.50%
WARRENSVILLE HEIGHTS	2.60%
NORTH RANDALL	2.75%
YOUNGSTOWN	2.75%
EUCLID	2.85%
PARMA HEIGHTS	3.00%

Real Estate or Property Tax

Description:

The real estate tax is a tax levied on all property in the city limits of Powell. The City experiences appraisal growth because every six years the County Auditor reappraises all the county's property with a small update in year three.

The City has a fixed general fund real estate tax millage of 1.20 and a dedicated general obligation bond retirement fund millage of 2.90 that fluctuates based on the current principal and interest due. No changes can be made to the general fund millage rate without a vote of the residents. The residents would also need to vote for any new dedicated debt millage.

Relationship to Budget:

The real estate tax makes up a significant portion of the City's revenue for all budgetary (and appropriated) funds. It is usually one of the City's top five revenue sources. The dedicated real estate tax is restricted to pay only debt service on a particular debt obligation, and therefore the dedicated real estate tax is deposited into the appropriate debt service fund. The general fund real estate is deposited into the general fund.

Statistical Information:

The City receives estimates from the Delaware County Auditor's office for the real estate taxes in August or September of each year preceding the tax collection year. In 2017 for 2018 collections, the City received its every-six-year appraisal change in net assessed valuation, there was an overall increase in valuation throughout the County. The next triennial update will occur in 2020 for 2021 collections.

Rates of Taxation

IN DELAWARE COUNTY FOR TAX YEAR 2016

In the presence of law, I, Jon Peterson, Treasurer of Delaware County, Ohio do hereby give notice that the number of mills levied on each dollar of property issued for taxation within said county for the tax year 2016 is as follows:

2016

No.	District	Library	County	Township	Schools	JVS	Corp.	Total	Eff Rate	Ag/Res	Eff Rate	Com/Ind
1	Ashley Corp-Buckeye Valley		8.11	4.57	35.00	1.50	21.40	70.58	60.3387		64.3090	1
2	Berkshire-Big Walnut	1.00	8.11	5.80	38.01	1.50		54.42	45.2258		47.6531	2
3	Galena Corp.-Big Walnut	1.00	8.11	4.50	38.01	1.50	3.70	56.82	47.5563		50.0531	3
4	Olentangy	1.00	8.11	5.80	85.44	1.50		101.85	74.6401		75.6197	4
5	Berlin-Olentangy	1.00	8.11	5.78	85.44	1.50		101.83	74.6582		75.5824	5
6	Brown-Buckeye Valley	1.00	8.11	12.00	35.00	1.50		57.61	46.4587		51.2884	6
7	Concord-Buckeye Valley	1.00	8.11	11.60	35.00	1.50		57.21	45.4346		51.1204	7
8	Olentangy	1.00	8.11	11.60	85.44	1.50		107.65	78.3357		81.3734	8
9	Dublin	1.00	8.11	11.60	88.59	1.60		110.90	76.0038		87.2787	9
10	Dublin Corp.-Dublin	1.00	7.48	15.45	88.59	1.60	2.95	117.07	77.8818		87.9228	10
11	Delaware-Buckeye Valley	1.00	8.11	9.50	35.00	1.50		55.11	44.7996		48.8833	11
12	Delaware	1.00	8.11	9.50	77.94	1.50		98.05	70.9268		75.3448	12
13	Olentangy	1.00	8.11	9.50	85.44	1.50		105.55	77.7006		79.1362	13
14	Delaware Corp.-Delaware	1.00	8.11	.70	77.94	1.50	2.70	91.95	65.7068		69.4430	14
15	Genoa-Big Walnut	1.00	8.11	14.00	38.01	1.50		62.62	53.4625		55.8678	15
16	Olentangy	1.00	8.11	14.00	85.44	1.50		110.05	82.8768		83.8344	16
17	Westerville	2.00	8.11	14.00	80.35			104.46	82.6741		86.3587	17
18	Westerville Corp.-Westerville	2.00	7.48		80.35		23.10	112.93	84.4113		89.9531	18
19	Harlem-Big Walnut	1.00	8.11	10.70	38.01	1.50		59.32	49.9796		52.5675	19
20	Johnstown-Monroe	1.00	8.11	10.70	45.40	2.57		67.78	56.2477		57.1805	20
21	Kingston-Big Walnut	1.00	8.11	10.50	38.01	1.50		59.12	46.0894		47.5183	21
22	Buckeye Valley	1.00	8.11	10.50	35.00	1.50		56.11	42.6027		45.2320	22
23	Liberty-Buckeye Valley	1.00	8.11	8.73	35.00	1.50		54.34	44.7231		48.1761	23
24	Powell Corp.-Olentangy	1.00	8.11	7.53	85.44	1.50	3.57	107.15	79.9942		80.7991	24
25	Olentangy	1.00	8.11	8.73	85.44	1.50		104.78	77.6242		78.4291	25
26	Marlboro-Buckeye Valley	1.00	8.11	8.30	35.00	1.50		53.91	42.9249		47.8340	26
27	Orange-Olentangy	1.00	8.11	11.30	85.44	1.50		107.35	80.0158		80.5497	27
28	Oxford-Buckeye Valley		8.11	10.87	35.00	1.50		55.48	44.8397		49.3391	28
29	Porter-Big Walnut	1.00	8.11	10.70	38.01	1.50		59.32	46.2894		47.7183	29
30	Centerburg	1.00	8.11	10.70	39.28	6.40		65.49	43.0350		45.9662	30
31	Highland		8.11	10.70	24.50	4.40		47.71	40.6838		41.9341	31
32	Radnor-Buckeye Valley	1.00	8.11	8.10	35.00	1.50		53.71	43.3164		47.6052	32
33	Scioto-Buckeye Valley	1.00	8.11	7.35	35.00	1.50		52.96	43.1772		46.8877	33
34	North Union	1.00	8.11	7.35	34.25	4.40		55.11	46.6468		49.0964	34
35	Ostrander Corp.-B.Valley	1.00	8.11	6.85	35.00	1.50	1.30	53.76	43.9772		47.6877	35
36	Shawnee Hills Corp.-Dublin	1.00	8.11	.70	88.59	1.60	14.92	114.92	77.9190		89.0854	36
37	Sunbury Corp.-Big Walnut	1.00	8.11	3.70	38.01	1.50	2.50	54.82	45.6258		48.0531	37
38	Thompson-Buckeye Valley	1.00	8.11	4.50	35.00	1.50		50.11	40.2482		43.7670	38
39	Elgin	1.00	8.11	4.50	43.31	4.40		61.32	45.7331		55.1318	39
40	North Union	1.00	8.11	4.50	34.25	4.40		52.26	43.7178		45.9756	40
41	Trenton-Big Walnut	1.00	8.11	6.20	38.01	1.50		54.82	45.6258		48.0531	41
42	Northridge		8.11	6.20	43.30	2.57		60.18	46.7867		47.3740	42
43	Troy-Buckeye Valley	1.00	8.11	9.30	35.00	1.50		54.91	44.6997		48.8176	43
44	Delaware	1.00	8.11	9.30	77.94	1.50		97.85	70.8269		75.2791	44
45	Columbus Corp.-Olentangy	1.00	7.48		85.44	1.50	2.10	97.52	70.6764		71.3557	45
46	Orange-Cols. Corp.-Olentangy	1.00	7.48	10.00	85.44	1.50	.60	106.02	78.8116		79.2711	46
47	Delaware Corp.-B. Valley	1.00	8.11	.70	35.00	1.50	2.60	48.91	39.4796		42.8814	47
48	Olentangy	1.00	8.11	.70	85.44	1.50	2.10	98.85	71.8807		72.6344	48
49	Westerville Corp.-Olentangy	1.00	7.48		85.44	1.50	22.55	117.97	84.0640		86.8788	49
50	Del. Twp-Del Corp.-Delaware	1.00	8.11	2.85	77.94	1.50	1.35	92.75	66.4067		70.1087	50
51	Del. Twp-Del Corp.-Olentangy	1.00	8.11	2.55	85.44	1.50	1.05	99.65	72.5806		73.3001	51
52	Lib. Twp-Del Corp.-Olentangy	1.00	8.11	7.53	85.44	1.50	1.20	104.78	77.6242		78.4291	52
53	Berlin Twp-Del Corp-Olentangy	1.00	8.11	4.73	85.44	1.50	1.05	101.83	74.6582		75.5824	53
54	Brown Twp-Del Corp-BValley	1.00	8.11	4.50	35.00	1.50	1.30	51.41	41.0387		45.1522	54
55	Concord Twp-Dublin Corp-Dublin	1.00	7.48	8.80	88.59	1.60	2.95	110.42	74.6441		85.9782	55
56	Genoa Twp-West Corp-West SD	2.00	7.48		80.35		23.10	112.93	84.4113		89.9531	56
57	Brown Twp-Del Corp-Del SD	1.00	8.11	4.55	77.94	1.50	1.35	94.45	67.2659		71.7138	57
58	Orange Twp-West Corp-Olent	1.00	7.48	9.55	85.44	1.50	21.50	126.47	92.1991		94.7942	58
59	Troy Twp-Del Corp-Del SD	1.00	8.11	2.05	77.94	1.50	1.35	91.95	65.7068		69.4430	59
60	Berkshire Twp-Sunb Corp-BW	1.00	8.11	4.95	38.01	1.50	1.25	54.82	45.6258		48.0531	60
61	Concord Twp-SHills Corp-Dublin	1.00	8.11	10.85	88.59	1.60	13.57	123.72	84.3739		97.8243	61
62	Concord Twp-Powell Corp-Olent	1.00	8.11	10.55	85.44	1.50	3.42	110.02	80.7057		83.7434	62
63	Berkshire Twp-Sunb Corp-Olent	1.00	8.11	4.75	85.44	1.50	1.05	101.85	74.6401		75.6197	63

Jon Peterson, Treasurer of Delaware County

I hereby certify that the levies as set forth hereon are correct and in accordance with the provisions of the statutes.




George Kaitsa

Auditor of Delaware County



(/)

Franklin County Treasurer
CHERYL BROOKS SULLIVAN


 (/)
 
 (/Search) (/Contact-Us)

2017 PROPERTY TAX RATES FOR 2018

As provided by provided the Franklin County Auditor, expressed in dollars and cents on each one thousand dollars of assessed valuation.

Search for:

Search

DIST NO. ▾	DISTRICT NAME ▾	LIBR SPEC RATE ↕	CNTY RATE ↕	TWP RATE ↕	LOCAL SCHL RATE ↕	CITY/ VILL RATE ↕	VOC SCHL RATE ↕	TOTAL RATE ↕	REDUCTION FACTOR CLASS 1 RES/AGR ↕	REDUCTION FACTOR CLASS 2 ALL OTH ↕	EFFECTIVE RATE CLASS 1 RES/AGR ↕	EFFECTIVE RATE CLASS 2 ALL OTH ↕	NON BUSINESS CREDIT CLASS 1 ↕	OWNER OCCUPANCY CREDIT CLASS 1 ↕	NON BUSINESS CREDIT CLASS 2 ↕	OV OC CR CL
010	010 - CITY OF COLUMBUS	2.80	18.92	0.00	82.33	3.14	0.00	107.19	0.362489	0.232522	68.334904	82.266048	0.090244	0.022561	0.091552	0.0
020	020 - CITY OF BEXLEY	2.80	18.92	0.00	112.28	7.85	0.00	141.85	0.525144	0.379088	67.358338	88.076383	0.094074	0.023518	0.095549	0.0
025	025 - CITY OF GAHANNA-GAHANNA JEFFERSON	2.80	18.92	14.50	73.01	2.40	2.00	113.63	0.340379	0.256080	74.952822	84.531675	0.096909	0.024227	0.097148	0.0
026	026 - CITY OF GAHANNA-COLUMBUS CSD	2.80	18.92	14.50	82.33	2.40	0.00	120.95	0.336556	0.219826	80.243631	94.362146	0.091692	0.022923	0.092635	0.0
027	027 - CITY OF GAHANNA-JEFF TWP-GAHANNA	2.80	18.92	12.47	73.01	1.63	2.00	110.83	0.353752	0.254905	71.623726	82.578910	0.093054	0.023263	0.093564	0.0
030	030 - CITY OF GRANDVIEW HEIGHTS	6.70	18.92	0.00	109.05	10.15	0.00	144.82	0.541102	0.330100	66.457639	97.014965	0.090587	0.022646	0.092200	0.0

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035	035 - CITY OF GRANDVIEW HTS-COLUMBUS	2.80	18.92	0.00	82.33	10.15	0.00	114.20	0.359108	0.224772	73.189899	88.531080	0.090891	0.022722	0.092150	0.0
040	040 - CITY OF GROVE CITY	1.00	18.92	23.95	73.15	3.50	0.00	120.52	0.375703	0.243605	75.240389	91.160729	0.095154	0.023788	0.095640	0.0
042	042 - CITY OF GROVE CITY- PLEASANT TWP	1.00	18.92	0.80	73.15	3.50	0.00	97.37	0.336299	0.178694	64.624596	79.970619	0.099378	0.024844	0.099476	0.0
050	050 - CITY OF HILLIARD	2.80	18.92	21.62	93.75	1.60	1.60	140.29	0.354149	0.269134	90.606533	102.533325	0.093904	0.023476	0.094574	0.0
051	051 - CITY OF HILLIARD-WASH TWP-DUBLIN	2.80	18.92	15.45	88.09	1.60	1.60	128.46	0.339860	0.261971	84.801699	94.807257	0.099526	0.024881	0.099558	0.0
052	052 - CITY OF HILLIARD-WASH TWP-HILLIARD	2.80	18.92	15.45	93.75	1.60	1.60	134.12	0.344232	0.265633	87.951614	98.493397	0.093720	0.023430	0.094351	0.0
053	053 - CITY OF HILLIARD-BROWN TWP-HILLIARD	2.80	18.92	17.92	93.75	1.60	1.60	136.59	0.341783	0.272064	89.905962	99.428894	0.089346	0.022336	0.089727	0.0
054	054 - CITY OF HILLIARD-NORW TWP	2.80	18.92	21.62	88.09	1.60	1.60	134.63	0.350393	0.265787	87.456618	98.847185	0.099541	0.024885	0.099576	0.0
060	060 - CITY OF REYNOLDSBURG	2.80	18.92	23.00	71.85	0.70	2.00	119.27	0.303984	0.234523	83.013838	91.298458	0.096832	0.024208	0.097016	0.0
061	061 - CITY OF REYNOLDSBURG- TRURO TWP-L	2.80	18.92	23.00	62.88	0.70	2.55	110.85	0.176896	0.143538	91.241101	94.938877	0.091649	0.022912	0.091874	0.0
062	062 - CITY OF REYNOLDSBURG - JEFFERSON TWP - GAHANNA CSD	2.80	18.92	11.85	73.01	0.70	2.00	109.28	0.358769	0.258521	70.073726	81.028910	0.092900	0.023225	0.093441	0.0
067	067 - CITY OF REYNOLDSBURG- JEFF TWP- LICKING	2.80	18.92	11.85	62.88	0.70	2.55	99.70	0.147664	0.113453	84.977945	88.388780	0.090527	0.022631	0.090594	0.0
068	068 - CITY OF REYNOLDSBURG- JEFF TWP-RE	2.80	18.92	11.85	71.85	0.25	2.00	107.67	0.291347	0.217068	76.300682	84.298361	0.095990	0.023997	0.096058	0.0

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070	070 - CITY OF UPPER ARLINGTON	2.00	18.92	0.00	114.76	6.22	0.00	141.90	0.458092	0.358043	76.896821	91.093789	0.084122	0.021030	0.085858	0.0
072	072 - UPPER ARLINGTON-COLUMBUS	2.00	18.92	0.00	82.33	6.22	0.00	109.47	0.357031	0.228877	70.385915	84.414937	0.090528	0.022632	0.091767	0.0
075	075 - CITY OF UPPER ARLINGTON-DUBLIN	2.00	18.92	0.00	88.09	6.22	1.60	116.83	0.321746	0.241526	79.240489	88.612583	0.099493	0.024873	0.099527	0.0
076	076 - UPPER ARLINGTON-PERRY TWP-DUBLIN CSD	2.00	18.92	24.72	88.09	5.85	1.60	141.18	0.316251	0.243596	96.531689	106.789224	0.096290	0.024072	0.096526	0.0
080	080 - CITY OF WESTERVILLE	2.00	18.92	0.00	79.20	23.06	0.00	123.18	0.295308	0.231089	86.804026	94.714538	0.096641	0.024160	0.096713	0.0
081	081 - WESTERVILLE-BLENDON TWP-WESTERVILLE	2.00	18.92	0.60	79.20	23.06	0.00	123.78	0.293877	0.229969	87.404026	95.314538	0.096664	0.024166	0.096734	0.0
090	090 - CITY OF WHITEHALL	2.80	18.92	0.00	72.85	1.50	2.00	98.07	0.313135	0.190095	67.360858	79.427404	0.099404	0.024851	0.099472	0.0
100	100 - CITY OF WORTHINGTON	4.80	18.92	0.50	96.94	5.00	0.00	126.16	0.392425	0.224090	76.651680	97.888851	0.096981	0.024245	0.097458	0.0
101	101 - PERRY TWP-WRTNGTN CITY-WRTNGTN CSD	4.80	18.92	24.67	96.94	4.08	0.00	149.41	0.378604	0.230537	92.842880	114.965492	0.094083	0.023520	0.094973	0.0
110	110 - BLENDON TOWNSHIP	2.00	18.92	37.20	79.20	0.00	0.00	137.32	0.300360	0.242536	96.074640	104.014980	0.089807	0.022451	0.090086	0.0
111	111 - BLENDON TWP-COLS-WESTERVILLE	2.00	18.92	0.60	79.20	3.14	0.00	103.86	0.269911	0.221264	75.827122	80.879591	0.099470	0.024867	0.099482	0.0
112	112 - BLENDON TWP-PLAIN LSD	4.39	18.92	37.20	72.34	0.00	2.00	134.85	0.249327	0.195732	101.228361	108.455559	0.088506	0.022126	0.088652	0.0
113	113 - BLENDON TWP-MINERVA PARK CORP	2.00	18.92	0.60	79.20	15.10	0.00	115.82	0.255351	0.207183	86.245314	91.824066	0.099534	0.024883	0.099543	0.0

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114	114 - CITY OF COLUMBUS - BLENDON TWP - PLAIN LSD	4.39	18.92	1.57	72.34	1.58	2.00	100.80	0.202472	0.159423	80.390843	84.730170	0.097209	0.024302	0.097150	0.0
115	115 - BLENDON TWP-COLUMBUS	2.80	18.92	37.20	82.33	0.00	0.00	141.25	0.368621	0.249548	89.182422	106.001437	0.081994	0.020498	0.084111	0.0
120	120 - BROWN TOWNSHIP	2.80	18.92	17.92	93.75	0.00	1.60	134.99	0.345834	0.275288	88.305962	97.828894	0.089153	0.022288	0.089559	0.0
125	125 - COLUMBUS-BROWN TWP-HILLIARD	2.80	18.92	17.92	93.75	1.60	1.60	136.59	0.341783	0.272064	89.905962	99.428894	0.089346	0.022336	0.089727	0.0
130	130 - CLINTON TOWNSHIP	2.80	18.92	34.74	82.33	0.00	0.00	138.79	0.362590	0.260830	88.466197	102.589412	0.087511	0.021877	0.088765	0.0
140	140 - FRANKLIN TOWNSHIP	1.00	18.92	35.19	73.15	0.00	0.00	128.26	0.321293	0.169371	87.050967	106.536518	0.089831	0.022457	0.091395	0.0
141	141 - FRANKLIN TWP-COLUMBUS CSD	2.80	18.92	35.19	82.33	0.00	0.00	139.24	0.339836	0.210055	91.921275	109.991947	0.083554	0.020888	0.085728	0.0
142	142 - FRANKLIN TWP-HILLIARD CSD	2.80	18.92	35.19	93.75	0.00	1.60	152.26	0.317446	0.225827	103.925764	117.875733	0.086554	0.021638	0.087859	0.0
143	143 - MARBLE CLIFF CORP	6.70	18.92	0.00	109.05	0.35	0.00	135.02	0.564416	0.348542	58.812644	87.959933	0.089364	0.022341	0.091397	0.0
144	144 - FRANKLIN TWP-VALLEYVIEW CORP	2.80	18.92	0.30	82.33	34.53	0.00	138.88	0.320774	0.204116	94.331004	110.532448	0.081519	0.020379	0.083190	0.0
145	145 - FRANKLIN TWP-COLS CITY-HILLIARD CSD	2.80	18.92	1.60	93.75	1.60	1.60	120.27	0.331510	0.249940	80.399393	90.209834	0.093130	0.023282	0.093833	0.0
146	146 - FRANKLIN TWP-COLS-SOUTHWEST	1.00	18.92	0.30	73.15	3.14	0.00	96.51	0.339296	0.180286	63.764596	79.110619	0.099370	0.024842	0.099470	0.0
147	147 - ANNEX-COLUMBUS-FRNK-SOUTHWEST	1.00	18.92	2.28	73.15	0.86	0.00	96.21	0.340354	0.180848	63.464596	78.810619	0.099367	0.024841	0.099468	0.0
150	150 - HAMILTON TOWNSHIP	2.80	18.92	21.05	55.90	0.00	2.00	100.67	0.329901	0.311881	67.458894	69.272969	0.092836	0.023209	0.092967	0.0

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151	151 - HAMILTON TWP-LOCKBOURNE CORP	2.80	18.92	21.05	55.90	2.50	2.00	103.17	0.321907	0.304324	69.958894	71.772969	0.093092	0.023273	0.093212	0.0
152	152 - HAMILTON TWP-OBETZ CORP	2.80	18.92	21.05	55.90	1.70	2.00	102.37	0.324423	0.306702	69.158894	70.972969	0.093012	0.023253	0.093136	0.0
153	153 - HAMILTON TWP-OBETZ CORP-GRPT MAD	2.80	18.92	21.05	64.58	1.70	2.00	111.05	0.293316	0.219200	78.477318	86.707858	0.083944	0.020986	0.084880	0.0
154	154 - HAMILTON TWP-GROVEPORT CORP-HAMI	2.80	18.92	21.05	55.90	1.40	2.00	102.07	0.325376	0.307603	68.858894	70.672969	0.092981	0.023245	0.093107	0.0
160	160 - JACKSON TOWNSHIP	1.00	18.92	23.95	73.15	0.00	0.00	117.02	0.386940	0.250892	71.740389	87.660729	0.094918	0.023729	0.095466	0.0
161	161 - JACKSON TWP-URBANCREST CORP	1.00	18.92	23.95	73.15	0.60	0.00	117.62	0.384966	0.249612	72.340389	88.260729	0.094960	0.023740	0.095497	0.0
165	165 - JACKSON TWP-COLS CITY-STHWSTRN CSD	1.00	18.92	24.32	73.15	1.58	0.00	118.97	0.380597	0.246779	73.690389	89.610729	0.095052	0.023763	0.095565	0.0
170	170 - JEFFERSON TOWNSHIP	2.80	18.92	14.90	73.01	0.00	2.00	111.63	0.353891	0.255186	72.125195	83.143687	0.089634	0.022408	0.090523	0.0
171	171 - JEFFERSON TWP-LICKING HTS LSD	2.80	18.92	14.90	62.88	0.00	2.55	102.05	0.147189	0.113145	87.029414	90.503557	0.087876	0.021969	0.087980	0.0
172	172 - JEFFERSON TWP-REYNOLDSBURG CSD	2.80	18.92	14.90	71.85	0.00	2.00	110.47	0.286665	0.213695	78.802151	86.863138	0.092943	0.023235	0.093221	0.0
173	173 - JEFFERSON TWP-COLS-GAHANNA JEFFERSON	2.80	18.92	12.47	73.01	1.63	2.00	110.83	0.353752	0.254905	71.623726	82.578910	0.093054	0.023263	0.093564	0.0
175	175 - JEFFERSON TWP-COLS-LICKING	2.80	18.92	12.02	62.88	1.43	2.55	100.60	0.146343	0.112438	85.877945	89.288780	0.090626	0.022656	0.090689	0.0
180	180 - MADISON TOWNSHIP	2.80	18.92	27.05	64.58	0.00	2.00	115.35	0.330455	0.255044	77.232127	85.930725	0.083372	0.020843	0.084171	0.0

DIST NO. ▼	DISTRICT NAME ▼	LIBR SPEC RATE ↕	CNTY RATE ↕	TWP RATE ↕	LOCAL SCHL RATE ↕	CITY/ VILL RATE ↕	VOC SCHL RATE ↕	TOTAL RATE ↕	REDUCTION FACTOR CLASS 1 RES/AGR ↕	REDUCTION FACTOR CLASS 2 ALL OTH ↕	EFFECTIVE RATE CLASS 1 RES/AGR ↕	EFFECTIVE RATE CLASS 2 ALL OTH ↕	NON BUSINESS CREDIT CLASS 1 ↕	OWNER OCCUPANCY CREDIT CLASS 1 ↕	NON BUSINESS CREDIT CLASS 2 ↕	OV OC CR CL
181	181 - MADISON TWP-CANAL WINCHESTER	2.80	18.92	27.05	77.35	0.00	2.00	128.12	0.337001	0.293269	84.943525	90.546498	0.094026	0.023506	0.094077	0.0
182	182 - MADISON TWP-TEAYS VALLEY LSD	0.00	18.92	27.05	31.00	0.00	2.00	78.97	0.199325	0.165405	63.229331	65.908012	0.091974	0.022993	0.091863	0.0
183	183 - MADISON TWP-PICKERINGTON LSD	0.75	18.92	27.05	82.70	0.00	2.00	131.42	0.402198	0.385114	78.563185	80.808378	0.093540	0.023385	0.093363	0.0
184	184 - MADISON TWP-CANAL WINCHESTER CORP	2.80	18.92	26.45	77.35	2.00	2.00	129.52	0.333358	0.290099	86.343525	91.946498	0.094122	0.023530	0.094167	0.0
185	185 - MADISON TWP-GROVEPORT CORP	2.80	18.92	26.45	64.58	1.40	2.00	116.15	0.328178	0.253287	78.032127	86.730725	0.083543	0.020885	0.084317	0.0
186	186 - MADISON TWP-OBETZ CORP	2.80	18.92	26.45	64.58	1.70	2.00	116.45	0.327333	0.252635	78.332127	87.030725	0.083606	0.020901	0.084372	0.0
187	187 - MADISON TWP-PICKERINGTON CORP	0.75	18.92	26.45	82.70	7.80	2.00	138.62	0.393682	0.376589	84.047922	86.417266	0.093962	0.023490	0.093794	0.0
188	188 - MADISON TWP-LITHOPOLIS CORP	2.80	18.92	26.45	77.35	1.90	2.00	129.42	0.333616	0.290323	86.243525	91.846498	0.094116	0.023529	0.094161	0.0
189	189 - MDSN TWP-CANAL WIN-GPT MAD	2.80	18.92	26.45	64.58	2.00	2.00	116.75	0.326492	0.251986	78.632127	87.330725	0.083668	0.020917	0.084425	0.0
190	190 - MIFFLIN TOWNSHIP	2.80	18.92	37.40	82.33	0.00	0.00	141.45	0.316996	0.219862	96.611011	110.350583	0.093099	0.023274	0.093702	0.0
191	191 - MIFFLIN TWP-GAHANNA JEFFERSON	2.80	18.92	37.40	73.01	0.00	2.00	134.13	0.319167	0.250577	91.320202	100.520112	0.097463	0.024365	0.097602	0.0
195	195 - MIFFLIN TWP-COLS CITY-GAHN JEFF CSD	2.80	18.92	15.42	73.01	1.63	2.00	113.78	0.339930	0.255743	75.102822	84.681675	0.096915	0.024228	0.097153	0.0
200	200 - NORWICH TOWNSHIP	2.80	18.92	25.72	93.75	0.00	1.60	142.79	0.360223	0.273363	91.353836	103.756628	0.093954	0.023488	0.094638	0.0

DIST NO. ▼	DISTRICT NAME ▼	LIBR SPEC RATE ↕	CNTY RATE ↕	TWP RATE ↕	LOCAL SCHL RATE ↕	CITY/ VILL RATE ↕	VOC SCHL RATE ↕	TOTAL RATE ↕	REDUCTION FACTOR CLASS 1 RES/AGR ↕	REDUCTION FACTOR CLASS 2 ALL OTH ↕	EFFECTIVE RATE CLASS 1 RES/AGR ↕	EFFECTIVE RATE CLASS 2 ALL OTH ↕	NON BUSINESS CREDIT CLASS 1 ↕	OWNER OCCUPANCY CREDIT CLASS 1 ↕	NON BUSINESS CREDIT CLASS 2 ↕	OV OC CR CL
201	201 - NORWICH TOWNSHIP-DUBLIN	2.80	18.92	25.72	88.09	0.00	1.60	137.13	0.356787	0.270251	88.203921	100.070488	0.099545	0.024886	0.099581	0.0
203	203 - NORWICH TWP-COL-HILLIARD	2.80	18.92	21.72	93.75	1.60	1.60	140.39	0.353897	0.268942	90.706533	102.633325	0.093911	0.023477	0.094579	0.0
210	210 - PERRY TOWNSHIP	2.80	18.92	25.10	114.76	0.00	0.00	161.58	0.444567	0.351829	89.747010	104.731541	0.082853	0.020713	0.084558	0.0
212	212 - PERRY TWP-DUBLIN CSD	2.80	18.92	25.10	88.09	0.00	1.60	136.51	0.325393	0.250969	92.090678	102.250335	0.096111	0.024027	0.096372	0.0
213	213 - PERRY TWP-WORTHINGTON CSD	4.80	18.92	25.10	96.94	0.00	0.00	145.76	0.388084	0.236310	89.192880	111.315492	0.093840	0.023460	0.094808	0.0
216	216 - PERRY TWP-COLUMBUS CSD	2.80	18.92	25.10	82.33	0.00	0.00	129.15	0.355509	0.240785	83.236104	98.052689	0.088171	0.022042	0.089556	0.0
217	217 - COLUMBUS-PERRY TWP-UPPER ARLINGTON	2.80	18.92	24.10	114.76	1.00	0.00	161.58	0.444567	0.351829	89.747010	104.731541	0.082853	0.020713	0.084558	0.0
218	218 - COLUMBUS-PERRY TWP-DUBLIN	2.80	18.92	24.67	88.09	1.57	1.60	137.65	0.322698	0.248890	93.230678	103.390335	0.096159	0.024039	0.096412	0.0
219	219 - PERRY TWP-COLS-WORTHINGTON	4.80	18.92	24.67	96.94	1.58	0.00	146.91	0.385047	0.234460	90.342880	112.465492	0.093919	0.023479	0.094861	0.0
220	220 - PLAIN TOWNSHIP	4.39	18.92	15.25	72.34	0.00	2.00	112.90	0.216733	0.190016	88.430856	91.447285	0.094387	0.023596	0.094365	0.0
221	221 - PLAIN TWP-WESTERVILLE CSD	3.59	18.92	15.25	79.20	0.00	0.00	116.96	0.274899	0.242532	84.807841	88.593560	0.095505	0.023876	0.095593	0.0
222	222 - PLAIN TWP-NEW ALBANY CORP	4.39	18.92	13.30	72.34	1.94	2.00	112.89	0.216753	0.190033	88.420856	91.437285	0.094387	0.023596	0.094364	0.0
223	223 - PLAIN TWP-NEW ALBANY-COLS	4.39	18.92	13.30	82.33	1.94	0.00	120.88	0.355513	0.250745	77.905623	90.570017	0.087065	0.021766	0.088479	0.0
226	226 - PLAIN TWP-COLUMBUS-PLAIN LSD	4.39	18.92	13.67	72.34	1.58	2.00	112.90	0.216733	0.190016	88.430856	91.447285	0.094387	0.023596	0.094365	0.0

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227	227 - COLUMBUS-PLAIN TWP-WESTERVILLE	2.00	18.92	14.02	79.20	1.93	0.00	116.07	0.276496	0.244364	83.977135	87.706706	0.096283	0.024070	0.096400	0.0
230	230 - PLEASANT TOWNSHIP	1.00	18.92	21.20	73.15	0.00	0.00	114.27	0.372227	0.237842	71.735702	87.091851	0.099440	0.024860	0.099519	0.0
232	232 - PLEASANT TWP-MADISON PLAINS LSD	0.00	18.92	21.20	48.45	0.00	1.60	90.17	0.425283	0.142983	51.822282	77.277233	0.099225	0.024806	0.099458	0.0
234	234 - PLEASANT TWP-HARRISBURG CORP	1.00	18.92	20.80	73.15	1.00	0.00	114.87	0.370283	0.236600	72.335702	87.691851	0.099445	0.024861	0.099522	0.0
240	240 - PRAIRIE TOWNSHIP	1.00	18.92	18.20	73.15	0.00	0.00	111.27	0.315377	0.167073	76.178010	92.679869	0.099473	0.024868	0.099548	0.0
241	241 - PRAIRIE TWP-HILLIARD CSD	2.80	18.92	18.20	93.75	0.00	1.60	135.27	0.312096	0.231027	93.052807	104.019084	0.094064	0.023516	0.094651	0.0
245	245 - PRAIRIE TWP-COLS-HILLIARD	2.80	18.92	18.20	93.75	1.60	1.60	136.87	0.308448	0.228326	94.652807	105.619084	0.094164	0.023541	0.094732	0.0
246	246 - PRAIRIE TWP-COLS-SOUTHWEST	1.00	18.92	18.50	73.15	1.90	0.00	113.47	0.309263	0.163834	78.378010	94.879869	0.099487	0.024871	0.099558	0.0
250	250 - SHARON TOWNSHIP	4.80	18.92	27.50	96.94	0.00	0.00	148.16	0.394294	0.205406	89.741527	117.727144	0.093763	0.023440	0.094519	0.0
252	252 - SHARON TWP-WESTERVILLE CSD	2.00	18.92	27.50	79.20	0.00	0.00	127.62	0.289477	0.197008	90.676969	102.477884	0.095936	0.023984	0.095723	0.0
253	253 - SHARON TWP-RIVERLEA CORP	4.80	18.92	3.50	96.94	23.01	0.00	147.17	0.348741	0.202917	95.845918	117.306831	0.075729	0.018932	0.080672	0.0
254	254 - SHARON TWP-COLUMBUS CSD	2.80	18.92	27.50	82.33	0.00	0.00	131.55	0.363096	0.205897	83.784751	104.464341	0.088124	0.022031	0.089553	0.0
255	255 - SHARON TWP-COLS-WORTHINGTON	4.80	18.92	1.57	96.94	1.58	0.00	123.81	0.399874	0.228344	74.301680	95.538851	0.096885	0.024221	0.097395	0.0
260	260 - TRURO TOWNSHIP	2.80	18.92	23.00	64.58	0.00	2.00	111.30	0.309493	0.224423	76.853471	86.321795	0.086472	0.021618	0.087300	0.0

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261	261 - TRURO TWP-COLUMBUS CSD	2.80	18.92	23.00	82.33	0.00	0.00	127.05	0.363025	0.238808	80.927691	96.709478	0.089009	0.022252	0.090430	0.0
263	263 - TRURO TWP-REYNOLDSBURG CSD	2.80	18.92	23.00	71.85	0.00	2.00	118.57	0.305779	0.235908	82.313838	90.598458	0.096805	0.024201	0.096993	0.0
264	264 - TRURO TWP-BRICE CORP	2.80	18.92	23.00	64.58	3.20	2.00	114.50	0.300844	0.218151	80.053471	89.521795	0.087012	0.021753	0.087754	0.0
266	266 - CITY OF COLUMBUS-TRURO TWP-GROVEPORT MADISON LSD	2.80	18.92	23.00	64.58	3.14	2.00	114.44	0.301001	0.218265	79.993471	89.461795	0.087003	0.021750	0.087746	0.0
270	270 - WASHINGTON TOWNSHIP	2.80	18.92	15.45	88.09	0.00	1.60	126.86	0.344146	0.265275	83.201699	93.207257	0.099517	0.024879	0.099550	0.0
271	271 - WASHINGTON TWP-JON ALDER LSD	1.50	18.92	15.45	35.60	0.00	1.60	73.07	0.261732	0.194722	53.945296	58.841672	0.096610	0.024152	0.096758	0.0
272	272 - WASHINGTON TWP-HILLIARD CSD	2.80	18.92	15.45	93.75	0.00	1.60	132.52	0.348389	0.268840	86.351614	96.893397	0.093603	0.023400	0.094258	0.0
273	273 - CITY OF DUBLIN-WASH TWP-DUBLIN	2.80	18.92	15.45	88.09	2.95	1.60	129.81	0.344156	0.266162	85.135121	95.259580	0.099528	0.024882	0.099560	0.0
274	274 - CITY OF DUBLIN-WASH TWP-HILLIARD	2.80	18.92	15.45	93.75	2.95	1.60	135.47	0.348306	0.269612	88.285036	98.945720	0.093744	0.023436	0.094377	0.0
275	275 - CITY OF DUBLIN-WASH TWP-JONATHAN	1.50	18.92	15.45	35.60	2.95	1.60	76.02	0.264948	0.198975	55.878718	60.893995	0.096727	0.024181	0.096868	0.0
277	277 - WASHINGTON TWP-COLS-HILLIARD	2.80	18.92	16.55	93.75	1.60	1.60	135.22	0.341432	0.263472	89.051614	99.593397	0.093797	0.023449	0.094414	0.0
410	410 - COLUMBUS-BLENDON TWP-COLS	2.80	18.92	1.57	82.33	1.57	0.00	107.19	0.362489	0.232522	68.334904	82.266048	0.090244	0.022561	0.091552	0.0

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415	415 - COLUMBUS-BROWN TWP-COLUMBUS	2.80	18.92	17.89	82.33	1.57	0.00	123.51	0.369756	0.259290	77.841473	91.485108	0.086226	0.021556	0.087320	0.0
420	420 - COLUMBUS-CLINTON TWP-COLS CSD	2.80	18.92	35.17	82.33	1.57	0.00	140.79	0.357439	0.257125	90.466197	104.589412	0.087787	0.021946	0.088979	0.0
425	425 - COLUMBUS-FRANKLIN TWP-COLS CSD	2.80	18.92	1.57	82.33	1.57	0.00	107.19	0.362489	0.232522	68.334904	82.266048	0.090244	0.022561	0.091552	0.0
430	430 - COLUMBUS-MADISON TWP-COLS CSD	2.80	18.92	27.42	82.33	1.57	0.00	133.04	0.374276	0.261438	83.246347	98.258408	0.086378	0.021594	0.087895	0.0
433	433 - COLUMBUS-MADISON TWP-CANAL WINCHESTER	2.80	18.92	27.17	77.35	1.33	2.00	129.57	0.333229	0.289987	86.393525	91.996498	0.094126	0.023531	0.094170	0.0
435	435 - COLUMBUS-JACKSON TWP-COLS	2.80	18.92	24.32	82.33	1.57	0.00	129.94	0.395485	0.283853	78.550697	93.056158	0.087383	0.021845	0.088711	0.0
440	440 - COLUMBUS-JEFEFERSON TWP-COLUMBUS	2.80	18.92	12.42	82.33	1.57	0.00	118.04	0.349335	0.218067	76.804535	92.299381	0.087859	0.021964	0.089324	0.0
445	445 - COLUMBUS-MIFFLIN TWP-COLS CSD	2.80	18.92	15.37	82.33	1.57	0.00	120.99	0.336445	0.219753	80.283631	94.402146	0.091696	0.022924	0.092638	0.0
450	450 - COLUMBUS-NORWICH TWP-COLS CSD	2.80	18.92	21.69	82.33	1.57	0.00	127.31	0.382280	0.256229	78.642044	94.689539	0.091522	0.022880	0.092661	0.0
455	455 - COLS-PERRY TWP-COLS	2.80	18.92	24.67	82.33	1.57	0.00	130.29	0.352398	0.238678	84.376104	99.192689	0.088330	0.022082	0.089676	0.0
460	460 - COLS-PLAIN TWP-COLS	4.39	18.92	13.67	82.33	1.57	0.00	120.88	0.355513	0.250745	77.905623	90.570017	0.087065	0.021766	0.088479	0.0
465	465 - COLUMBUS-PLEASANT TWP-COLS CSD	2.80	18.92	1.57	82.33	1.57	0.00	107.19	0.362489	0.232522	68.334904	82.266048	0.090244	0.022561	0.091552	0.0
470	470 - COLS-PRAIRIE TWP-COLS	2.80	18.92	18.17	82.33	1.57	0.00	123.79	0.332836	0.210960	82.588318	97.675298	0.091928	0.022982	0.092885	0.0

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475	475 - COLS-SHARON TWP-COLS	2.80	18.92	1.57	82.33	1.57	0.00	107.19	0.362489	0.232522	68.334904	82.266048	0.090244	0.022561	0.091552	0.0
480	480 - COLUMBUS-TRURO TWP-COLS CSD	2.80	18.92	24.37	82.33	1.57	0.00	129.99	0.354815	0.233407	83.867691	99.649478	0.089394	0.022348	0.090712	0.0
485	485 - COLS-WASHINGTON-COLS	2.80	18.92	16.52	82.33	1.57	0.00	122.14	0.369682	0.249635	76.987125	91.649611	0.091340	0.022835	0.092417	0.0
490	490 - COLUMBUS-CANAL WINCHESTER LSD	2.80	18.92	0.00	77.35	2.65	2.00	103.72	0.310817	0.267219	71.482082	76.004138	0.099438	0.024859	0.099449	0.0
495	495 - COLUMBUS-HAMILTON TWP-COLUMBUS	2.80	18.92	21.05	82.33	2.34	0.00	127.44	0.347211	0.233086	83.191538	97.735541	0.086659	0.021664	0.088334	0.0
510	510 - COLUMBUS-HAMILTON LSD	2.80	18.92	0.00	55.90	3.14	2.00	82.76	0.336126	0.321611	54.942260	56.143476	0.099269	0.024817	0.099254	0.0
512	512 - COLUMBUS-HAMILTON TWP-HAMILTON	2.80	18.92	21.05	55.90	2.65	2.00	103.32	0.321440	0.303882	70.108894	71.922969	0.093106	0.023276	0.093227	0.0
515	515 - COLUMBUS-LICKING HGTS LSD	2.80	18.92	0.00	62.88	2.85	2.55	90.00	0.137130	0.116607	77.658314	79.505447	0.093057	0.023264	0.093197	0.0
520	520 - COLUMBUS-GAHANNA JEFFERSON CSD	2.80	18.92	0.00	73.01	3.14	2.00	99.87	0.368739	0.274702	63.044095	72.435577	0.096325	0.024081	0.096672	0.0
525	525 - COLUMBUS-OLENTANGY LSD	1.00	18.92	0.00	84.30	2.65	3.20	110.07	0.302450	0.258104	76.779329	81.660567	0.091320	0.022830	0.091172	0.0
530	530 - COLUMBUS-GROVEPORT MADISON LSD	2.80	18.92	0.00	64.58	3.14	2.00	91.44	0.297237	0.213929	64.260684	71.878365	0.087288	0.021822	0.087955	0.0
535	535 - COLUMBUS-MADISON TWP-GRPT	2.80	18.92	26.45	64.58	2.85	2.00	117.60	0.324132	0.250164	79.482127	88.180725	0.083843	0.020960	0.084575	0.0
540	540 - COLUMBUS-PICKERINGTON LSD	0.75	18.92	0.00	82.70	3.14	2.00	107.51	0.389902	0.379072	65.591742	66.756018	0.099388	0.024847	0.099372	0.0
545	545 - COLUMBUS-PLAIN LSD	4.39	18.92	0.00	72.34	3.14	2.00	100.79	0.202492	0.159439	80.380843	84.720170	0.097208	0.024302	0.097149	0.0

DIST NO. ▼	DISTRICT NAME ▼	LIBR SPEC RATE ↕	CNTY RATE ↕	TWP RATE ↕	LOCAL SCHL RATE ↕	CITY/ VILL RATE ↕	VOC SCHL RATE ↕	TOTAL RATE ↕	REDUCTION FACTOR CLASS 1 RES/AGR ↕	REDUCTION FACTOR CLASS 2 ALL OTH ↕	EFFECTIVE RATE CLASS 1 RES/AGR ↕	EFFECTIVE RATE CLASS 2 ALL OTH ↕	NON BUSINESS CREDIT CLASS 1 ↕	OWNER OCCUPANCY CREDIT CLASS 1 ↕	NON BUSINESS CREDIT CLASS 2 ↕	OV OC CR CL
550	550 - COLUMBUS-REYNOLDSBURG CSD	2.80	18.92	0.00	71.85	1.25	2.00	96.82	0.299411	0.232958	67.831051	74.265028	0.099408	0.024852	0.099436	0.0
560	560 - COLUMBUS-HILLIARD CSD	2.80	18.92	0.00	93.75	3.14	1.60	120.21	0.331675	0.250064	80.339393	90.149834	0.093125	0.023281	0.093829	0.0
570	570 - COLUMBUS-SOUTHWESTERN CSD	1.00	18.92	0.00	73.15	3.14	0.00	96.21	0.340354	0.180848	63.464596	78.810619	0.099367	0.024841	0.099468	0.0
580	580 - COLUMBUS-UPPER ARLINGTON	2.80	18.92	0.00	114.76	2.00	0.00	138.48	0.467752	0.365939	73.705810	87.804900	0.083435	0.020858	0.085329	0.0
590	590 - COLUMBUS-DUBLIN CSD	2.80	18.92	0.00	88.09	3.14	1.60	114.55	0.326151	0.245189	77.189478	86.463694	0.099480	0.024870	0.099515	0.0
600	600 - COLUMBUS-WESTERVILLE CSD	2.00	18.92	0.00	79.20	3.14	0.00	103.26	0.271479	0.222549	75.227122	80.279591	0.099466	0.024866	0.099478	0.0
610	610 - COLUMBUS-WORTHINGTON CSD	4.80	18.92	0.00	96.94	3.14	0.00	123.80	0.399906	0.228362	74.291680	95.528851	0.096885	0.024221	0.097395	0.0

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Tax-Increment Financing (TIF) Real Estate or Property Tax

Tax-Increment Financing (TIF) is financing secured by the incremental increase in tax revenues, resulting from the redevelopment of an area. The City has three TIF areas, one called the Downtown TIF, which encompasses approximately 300 acres; another called the Sawmill Parkway Commercial TIF, which encompasses approximately 260.65 acres; and the third is called the Seldom Seen TIF, which encompasses approximately 39.02 acres. The net assessed valuation of the year of inception is the baseline for the TIFs. The baseline for the Downtown TIF is 2005, the Sawmill Parkway Commercial TIF is 2011, and the Seldom Seen TIF is 2015.

Relationship to Budget:

The TIF real estate is deposited into the assigned TIF fund.

Statistical Information:

The City receives estimates from the Delaware County Auditor's office for the real estate taxes in August or September of each year preceding the tax collection year. In 2017 for 2018 collections, the City received its every-six-year appraisal change in net assessed valuation, there was an overall increase in valuation throughout the County. The next triennial update will occur in 2020 for 2021 collections.

Gasoline Tax and Motor Vehicle License Fees

Description:

The gas tax is distributed to the City from the State of Ohio based on the number of vehicles registered in the City compared to the total number of vehicles registered in the State. State law has levied \$0.28 per gallon, with about 10.7% of total gas tax collections allocated to the cities. The City receives its allocated share on a monthly basis.

The motor vehicle license fees are distributed to the City from the State of Ohio on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is returned to the City and the remainder is kept by the State. Delaware County and the City have levied an additional \$20.00. Of this, the City receives \$15.00 and the County receives \$5.00. The fees for other types of vehicles vary based on weight and type, but the same allocation methods are used.

The State of Ohio restricts how the money from these two revenues may be spent, and the City has no ability to change the rate or allocation formula for these fees and tax; only the State may do that. The City has not heard of any plans from the State of Ohio to make changes either to the rate or allocation formula.

Relationship to Budget:

The gasoline tax and motor vehicle license fees make up a significant portion usually in the top five of the City's sources of revenues for all budgetary (and appropriated) funds. The gasoline and motor vehicle license fees are deposited in three different special revenue accounts: Street Maintenance and Repair Fund, Municipal Motor Vehicle License Tax Fund and State Highway Improvement Fund.

Community Development Charges

Description:

Liberty Community Infrastructure Financing Authority (LCIFA) assets (consisting of various road and infrastructure improvements) were acquired. As part of the agreement, the LCIFA is required to collect, and remit to the City, the Community Development Charges for payment on the annual principal and interest costs for the City's outstanding general obligation bonds.

Currently, the LCIFA accounts for three outstanding debts. First, the 2002 debt that was refinanced in 2011; second, the 2008 debt that started out as a one-year note that was rolled until sufficient funds were available to pay both principal and interest; and third, the 2012 debt that was held by the developer.

Powell Community Infrastructure Financing Authority (PCIFA) assets (consisting of various road and infrastructure improvements) were acquired. As part of the agreement, the PCIFA is required to collect, and remit to the City, the Community Development Charges for payment on the annual principal and interest costs for the City's outstanding general obligation bonds.

Currently, the PCIFA accounts for one outstanding debt. The debt was financed in 2012 for debt that had been held by the developer.

The LCIFA is charging the maximum amount allowable (10.25 mills) to pay for the outstanding principal and interest costs. The mills cannot be reduced unless sufficient money is being collected to pay for all the outstanding principal and interest. The only ways to increase this revenue source are increased property values or developing remaining parcels.

The PCIFA is charging the maximum amount allowable (10.25 mills) to pay for the outstanding principal and interest costs. The mills cannot be reduced unless sufficient money is collected to pay for all the outstanding principal and interest. The only ways to increase this revenue source are increased property values or having the last parcel developed.

The LCIFA is a separate governmental entity and has its own financial statements. The PCIFA is also a separate governmental entity and has its own financial statements. A copy of those statements can be found on the Ohio's Auditor of State's web site, www.auditor.state.oh.us.

Relationship to Budget:

The community development charges make up a significant portion of the City's sources of revenues for all budgetary (and appropriated) funds, and usually are among the City's top five revenue sources. The debt associated with this charge is in a separate debt service fund called LCIFA Debt Service Fund or PCIFA Debt Service Fund.

Development Related Revenue

The City has three departments (Building, Engineering and Development) that work with developers, contractors and residents to inspect, review, plan and enforce zoning regulations. These services have a fee that is assessed based on the work being requested. The City publishes a schedule that lists the fee associated with each type of service. The City reviews the rates charged for development-related fees annually. The schedule is reviewed to make sure that allowed costs are being recovered.

The following categories are listed as development-related revenues:

Zoning Permits	Residential Building Permits	Additional Building Permits
Commercial Building Permits	Alarm Registrations	Sidewalk – Final Inspection Fees
Contractor Registration Fees	Engineering Plan Review Fees	Plumbing Inspections
Storm Water Operations Plan Fees	Zoning Plan, Filing & Review Fees	Commercial Building Permits/ Township
Exempt Plumbing Permits		Plan Review Fees

Relationship to Budget:

The development-related revenue makes up a significant portion of the City's sources of revenue for all budgetary (and appropriated) funds. It is usually one of the City's top five revenue sources. The majority of all development-related revenue is deposited into the General Fund, with some types being deposited into special revenue or capital projects dependent on the type of development.

Other Revenue

The City of Powell has many other revenue sources that, in some years, are significant to the yearly budget. Some of the other revenue sources are:

- **Local Government Fund** – The Local Government Fund (LGF) is the State of Ohio’s general purpose revenue-sharing program for local governments, including counties, cities, villages, park districts and libraries. The LGF has two components: (1) distribution to the county where each county has a formula for distribution; and (2) distribution straight to the municipalities. The LGF has a long, complicated history that has finally come to conclusion. In the 2018 state budget the LGF distribution was restructured, and the City anticipates continued decreasing revenue from this source. The LGF is deposited into the General Fund for general operating purposes.
- **Interest Earnings** – Interest earnings are a function of cash management. The City takes available cash and invests it at the current market rate. The City invests its monies according to its Investment Policy, which is based on policy examples from the GFOA. A summary of the investment policy is included in the Appendix of this document. Interest income is deposited into several different funds and is allocated based on the percent amount it had deposited on the last day of the month. Funds that receive an allocation are the General Fund, Street Maintenance-related funds and capital project funds funded by general obligation debt. The City continues to have sufficient funds to invest. However, the return on investments is still recovering from the financial crisis that occurred several years ago. The City projects having funds to invest, but only with a slow growth in the market on investment rates.
- **Inheritance (Estate) Tax** – The estate tax percentage charged increases as the size of the estate increases. The minimum taxable estate is \$338,333 at a 5% rate. The rate increases to 7% for estates valued in excess of \$500,000. The City receives 80% of the total collected and the remainder goes to the State of Ohio. Because of the volatility of this revenue, the City usually budgets only \$35,000 and the rest is utilized for one-time projects when the revenue is received. The State of Ohio passed legislation to eliminate the tax beginning in January 1, 2013. The City deposits these funds in the General Fund. The City may continue to receive funds for past years after January 1, 2013, but they are anticipated to be minimal. The City has not collected any inheritance tax since fiscal year 2015.
- **Grants** – The City sometimes is a recipient of federal, state or other types of grants. These revenues are segregated to a separate Special Revenue fund that is applicable to the grant. Grants are applied for but not reflected in the budget until the grant acceptance is received.

The City has numerous small revenue sources that assist in stabilizing the revenue sources of the City. Some of these small revenue sources include:

- **Parks and Recreation Programs** – creative programs that residents and non-residents may attend for a fee. These program fees are deposited into the Special Revenue Fund – Parks and Recreation Program Fund. Currently, the number of programs offered by the City is at its maximum due to space limitations. The rates charged are reviewed annually as fees are based on costs associated with the program and only minor increases are anticipated since little to no additional programs can be offered.
- **Police Fines** – fines assessed by the court and by the City for noncompliance of laws. These fines are deposited into the General Fund if assessed by the City or Special Revenue funds if assessed by the court. The majority of the rates are set by the State of Ohio and only the State can change the rate. At this time, no rate changes are anticipated for police fines, nor is it anticipated that the volume of fines will change.
- **Fingerprinting** – costs assessed by the City to process fingerprints for residents and non-residents for purposes other than police activities. These fines are deposited into the General Fund and an Agency fund. The majority of the rate is assessed by the Federal Bureau of Investigation or the State of Ohio. However, costs related to the City for processing the fingerprinting are included. Therefore, the City reviews the rates annually to make sure costs are being recovered. While minor increases in the rates are anticipated, the volume should remain fairly constant.

- **Franchise Fees** – the City receives cable and other utility franchise fees for the use of City-owned right of way. The State of Ohio administers these fees and has standardized the fees. Therefore, the State controls the rates for the franchise fees. These fees are deposited in the General Fund and the City does not anticipate any volume change.