

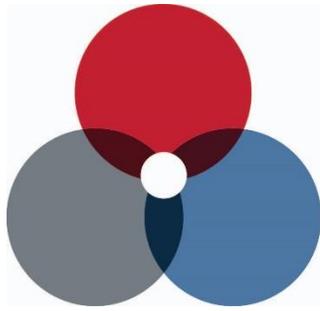


Should your address determine access to aging services? An analysis of Senior Tax Levies in Ohio



Emily Muttillo
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February 26, 2018



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INTRODUCTION

The older adult population of Ohio is growing rapidly, causing the state to experience an Age Wave.¹ As demographics shift, Ohio will eventually have a higher percentage of older adults than of children. As older adults live longer and more independently in the community, there is a greater demand for programming and supportive services for this population. Federal funding from the Older Americans Act provides money for programs and services to help older adults maintain independence as they age. While these funds provide vital support including meals, transportation and homemaking services, they have not kept pace with the growing need.² In 17 Ohio counties, one-in-four residents is now 60 or older, and, while not all require assistance and support from a non-familial source, an increasing number do. Flat funding combined with rising need have left communities alone to answer the questions: who is responsible for paying for senior services? Where will the money to provide basic needs and quality of life services for older adults come from?

Currently, 74 of Ohio's 88 counties have tax levies that support services for older adults. The designated purpose of these levies is to fund programs and services that enhance the wellbeing of older adults. Two counties, Cuyahoga and Montgomery, have general Health and Human Service levies that allocate a portion of the total levy funding to senior services. One county, Union, has a county-wide sales tax levy to support senior programming. Additionally, 17 municipal jurisdictions have passed levies to support senior residents. This paper will take a closer look at the history, structure and function of senior levies funded by county property taxes, and the resulting levels of service for older adults across the state.

Local levy dollars are exceedingly important to the provision of senior services in Ohio. However, the Ohio model of allowing communities to raise local tax dollars to support purposes approved by voters results in inconsistencies between counties. The result is a system where your address alone can determine what level of services are available to you.

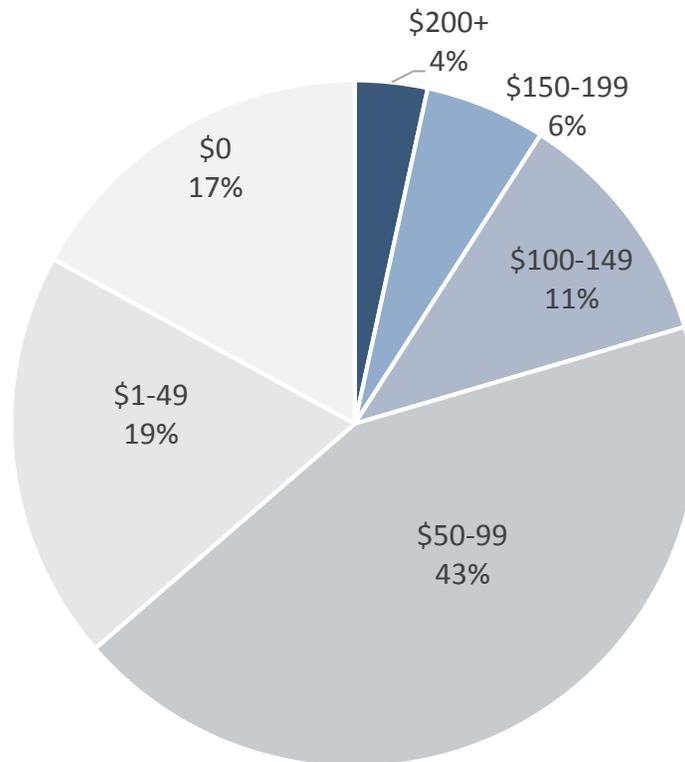
¹ Ohio's 60+ Population by County 2010-2030, Scripps Gerontology Center at Miami University

² Fox-Grage, Wendy, Kathleen Ujvari. The Older Americans Act. AARP Public Policy Institute 2014

The amount raised each year does not correspond with need or with the size of the older adult population. For example, Franklin County has the smallest share of population age 60 or older, but charges the greatest amount in senior service levy dollars. In the most well-funded county, Delaware, the senior service levy provides \$252 for every older adult resident. This is 12 times the per capita amount available in Seneca County. Seneca County has the distinction of, except for the 14 counties that have no senior levy funding at all, providing the lowest level of senior levy funding in the state. As described in greater detail below, the services available to residents of two neighboring counties, Morrow and Delaware counties, although right next door, are dramatically different.

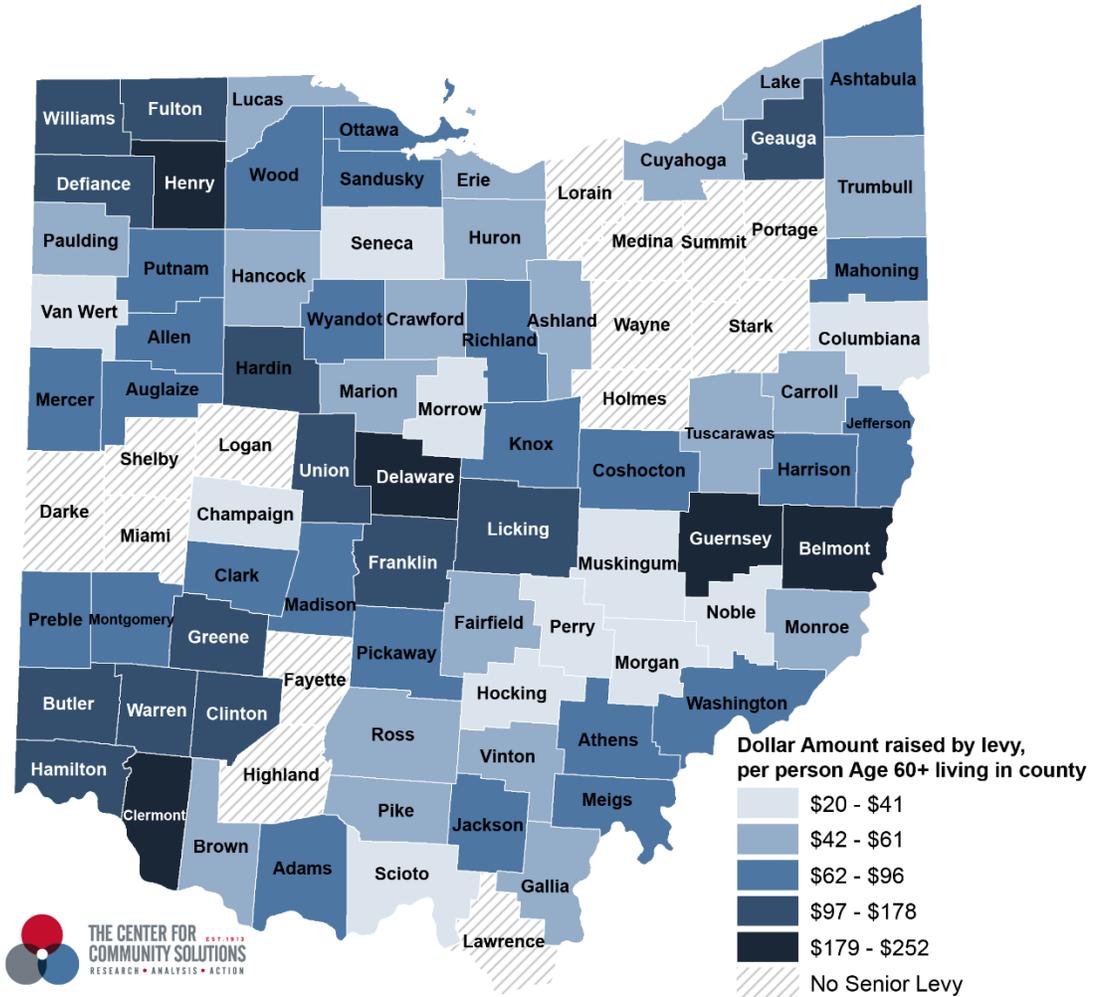
The impact that a senior levy can have is less dependent on the tax rate and total amount charged, than it is on the number of older adults living in the county. The per capita amount available in each county determines how far the dollars stretch. Forty-three percent of county-wide senior levies in Ohio result in a per capita rate between \$50 and \$99. Four percent of counties have a per capita rate of more than \$200. Of the counties with levies, the average per capita rate is \$85 and the median per capita rate is \$69. Each region of the state has a different range of per capita dollars available to support older adult programming.

**Ohio Countywide Senior Levies,
Amount Charged
Per Older Adult**



Source: Compiled by The Center for Community Solutions using data from Ohio Department of Taxation.

Senior Levy Funds per Capita, By County, 2016



Source: Ohio Department of Taxation; Cuyahoga County Fiscal Office
 Montgomery Human Services Planning and Development 2015 Annual Report;
 Union County, Ohio Comprehensive Annual Financial Report, 2016

ABOUT SENIOR SERVICE LEVIES

When analyzing 2016 data from the Ohio Department of Taxation it is important to note that the amount charged in property tax levies is assumed to be more than the actual amount that will be collected. Therefore, the amount charged should be considered a high estimate of what a county actually has available for senior related services. This provides a more consistent view, because the amount charged is available for all counties, whereas the amount collected was not readily available for many counties. In order to analyze trends across the state, a per capita rate was calculated for each county with a senior levy by using the 2016 amount charged and the 2016 American Community Survey 5-year population estimates for citizens ages 60 and older.³ Population estimates for people age 60 and older were used, instead of the general population, due to nearly all counties designating senior levy

³ Source: U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates

funds for those 60 or older. The per capita rates for Montgomery and Cuyahoga counties were calculated by using data provided by the Cuyahoga County Fiscal Office, and the amount provided to senior service agencies from the 2015-2016 Montgomery County annual report.⁴⁵ The total amount collected in 2016 from the Union County sales tax levy can be found in the 2016 Financial Statement.⁶

The history of funding senior services through local sources began more than 70 years ago. A Health and Human Services levy in Cuyahoga County, first passed in 1932, was the first local levy in Ohio to support programs and services for older adults. Following a law passed in the early 1980s by the Ohio legislature that permitted levies for senior services, the first county wide senior services levy was voted on and passed in Clermont County in 1982. Soon, other counties followed suit and began passing levies to fund senior facilities, services and programs. Evidence of the high level of support of senior levies can be seen in the high rate of success in the extension of levy funding through renewal votes.

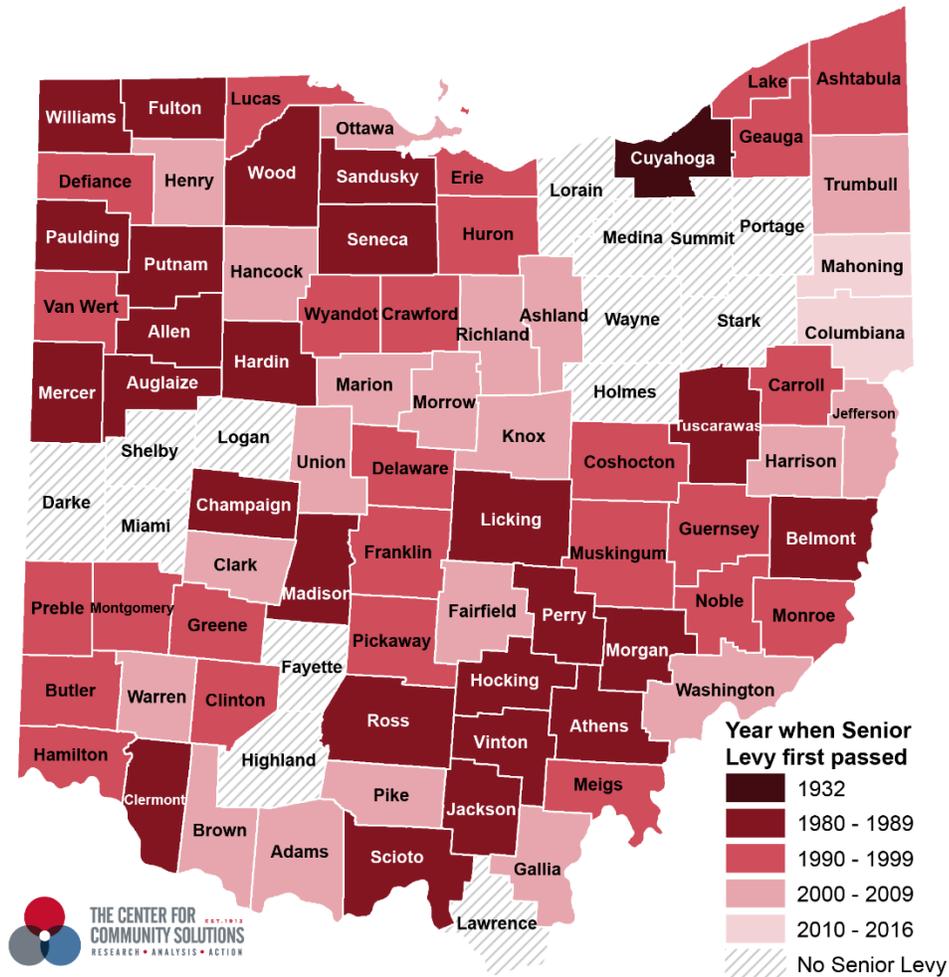
Evidence shows that by decade, levies pass in clusters of counties. As counties began to enjoy the benefits of additional funding for services like meals, transportation and well supported senior centers, neighboring counties organized efforts to place levies on the ballot.

⁴ Tarter, William Jr., Get to know the Health and Human Services Levy, Center for Community Solutions, April 2017

⁵ Montgomery Human Services Planning and Development 2015 Annual Report

⁶ Union County, Ohio Comprehensive Annual Financial Report for the Year Ended December 31, 2016

Initial Year of Senior Levy, By County



Source: Ohio Department of Aging website accessed May 11, 2017

No two levies are exactly the same, meaning there are 74 levies which each charge different amounts. This variation is a function of how levy dollars are calculated. In the state of Ohio, property tax levies more than 10 mills⁷ must be approved by popular vote. These type of levies, termed outside millage, can be used for current expenses, emergency, special purpose or bonds. Funding senior services and facilities are designated as special purpose levy funds allowable through the Ohio Revised Code.⁸

According to the Ohio Department of Taxation, there are three types of levies for which voter approval can be sought; additional, renewal and replacement. Additional levies are new levies that will result in a tax increase. Renewal levies continue a levy that is already in place at the same rate. Replacement levies are similar to renewal levies but provide additional revenue. Levies that fund senior services are

⁷ The term millage is the amount per \$1,000 used to calculate taxes on real property.

⁸Ohio Revised Code 57051.9 (Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code.

fixed-term levies that typically last for five years, although some can last as long as 10 or 20 years. For individual senior levies in Ohio counties, the gross tax rate, derived from the level of millage approved by voters, ranges from 0.13 to 1.8. When multiple levies for single counties are combined, the gross tax rates climb as high as 3.0.

Because of the variation in the number of taxable properties, and the property values in counties across the state, counties with identical gross tax rates for senior levies have great disparities in the amount charged per property. This can be seen when looking at the difference in per capita amount and the total levy amount charged in four counties that all have a combined levy gross tax rate of 1.2. The residents of each county are charged at the same rate, however, there is a \$7.6 million difference in the total amount of property taxes charged to residents, which translates to a \$162 difference per older adult between Wyandot and Delaware counties.

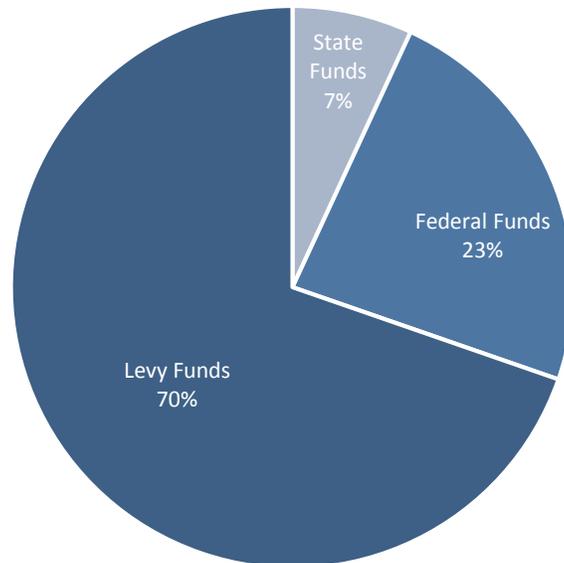
County	Combined Gross Tax Rate	Combined Per Capita	Combined Total Levy Amount Charged
Wyandot	1.2	\$89.35	\$495,473
Jefferson	1.2	\$84.97	\$1,562,945
Licking	1.2	\$129.34	\$4,633,383
Delaware	1.2	\$252.05	\$8,139,076

ROLE OF LOCAL LEVIES IN FUNDING SERVICES FOR OLDER ADULTS

Although the amounts vary from county to county, senior levies, where they exist, play a crucial role in funding senior services in many Ohio counties. Funds resulting from levies are generally designed to act as a complement to federal and state funding administered through Area Agencies on Aging. Communities with no levies are still able to offer programs and services for older adults, but in some cases to a much lesser extent. In 2016, federal, state and county-wide levy funds combined to provide \$272 million to support older adults. Seventy percent of the total amount came from countywide levies - more than double the combined state and federal allocations for senior services.⁹

⁹ Greenbook LSC Analysis of Enacted Budget, Department of Aging, August 2017

Government Funding Sources for Older Adults Services Ohio, 2016



Source: Compiled by The Center for Community Solutions using data from Ohio Department of Taxation and Ohio Legislative Service Commission.

Federal funds from the Title III Older Americans Act (OAA) and state funds from the Ohio Department of Aging are administered by regional Area Agencies on Aging. These funds provide services and supports to help older adults maintain independence in their homes and communities. Supports include nutrition services, transportation, home modification, case management, caregiver support, disease management and health promotion. Area Agencies are facing higher demands for service without a matching increase in the federal allocation. This results in less funding available per individual than in years past. In Ohio, OAA funds require a state or local funding match by the agency delivering service to the individuals. In many communities, senior levy funds are used to match federal funds. Communities without a levy find an alternative way to meet the match, often through private fundraising efforts.

Ohio is divided into 12 Area Agency regions that serve older adults. The table below details the amount charged in 2016 from senior levies for each region, as well as the older adult population for those regions. Sometimes the population and levy amount seem well aligned. This is true for Region 6 (Central Ohio Area Agency on Aging) which has the highest amount in charged levy dollars and is the second most populous region. The most poorly aligned region, in terms of dollars and population, is Region 10b (Direction Home Akron Canton Area Agency on Aging) which ranks fourth in population and last in levy amount.

Area Agency on Aging Region	Area Agency on Aging Name	2016 Older Adult (60+) Population	2016 Total Levy Amount Charged for AAA Region	Population Rank	Combined Levy Amount Rank
1	Council on Aging of Southwestern Ohio	315,007	\$ 43,374,201	3	2
2	Area Agency on Aging	236,206	\$ 18,619,425	5	4
3	Agency on Aging	80,877	\$ 5,972,202	11	9
4	Area Office on Aging of Northwestern Ohio	201,157	\$ 14,630,051	6	5
5	Ohio District 5 Area Agencies on Aging	121,885	\$ 6,492,318	8	8
6	Central Ohio Area Agency on Aging	331,426	\$ 52,473,625	2	1
7	Area Agency on Aging	99,146	\$ 3,764,692	10	10
8	Buckeye Hills Area Agency on Aging	59,880	\$ 3,505,889	12	11
9	Area Agency on Aging	105,803	\$ 10,933,554	9	6
10a	Western Reserve Area Agency on Aging	478,841	\$ 22,217,484	1	3
10b	Direction Home Akron Canton Area Agency on Aging	274,623	\$ -	4	12
11	Area Agency on Aging	167,754	\$ 9,240,864	7	7
State Total		2,472,605	\$ 191,224,306		

The total levy amounts charged in 2016 are more than \$191 million. If that total amount were divided by the number of older adults living in the state of Ohio, the yearly per capita rate would be \$77. In reality, more than half of the levy dollars are charged in six counties, with 35 percent of the older adult population living in these counties.

County	Population 60+	2016 Levy Amount Charged
Franklin	197,139	\$35,123,492
Hamilton	165,223	\$19,936,424
Cuyahoga	290,762	\$16,226,228
Butler	70,991	\$9,753,509
Montgomery	122,535	\$9,751,581
Delaware	32,318	\$8,139,076
Total	878,968	\$ 98,930,309

Because levy funding is tied to property values, we see interesting patterns emerge among the highest and lowest counties in per capita amounts, total amounts charged and the percent of 60+ population. The county with the lowest percentage of older adults, Delaware, has the highest per capita amount. Similarly, Franklin County has the lowest percentage of older adults among all Ohio counties and has the highest amount of property taxes charged for a senior levy. On the other end, older adults make up 27 percent of Morgan County’s population but the county has the fifth lowest per capita rate and the least amount of total property taxes charged. Noble County has the highest percentage of older adults in the state, with a per capita rate of \$40.54 available per senior per year, \$29 below the per capita median.

Per Capita			Amount Charged			Percent of Population 60+		
County	Combined Levies Per Capita 60+	Rank	County	2016 Amount Property Taxes Charged	Rank	County	Percent of Population 60+	Rank
Delaware	\$252	1	Franklin	\$35,123,492	1	Noble	32.10%	1
Belmont	\$242	2	Hamilton	\$19,936,424	2	Ottawa	30.00%	2
Guernsey	\$237	3	Cuyahoga	\$16,226,228	3	Monroe	29.70%	3
Clermont	\$191	4	Butler	\$9,753,509	4	Jefferson	27.20%	4
Henry	\$188	5	Montgomery	\$8,797,941	5	Morgan	27.10%	5
Morgan	\$34.11	70	Monroe	\$212,895	70	Holmes	17.40%	84
Columbiana	\$33.13	71	Perry	\$204,767	71	Delaware	17.10%	85
Perry	\$26.11	72	Noble	\$187,792	72	Athens	16.20%	86
Scioto	\$23.77	73	Vinton	\$177,604	73	Union	16.10%	87
Seneca	\$20.40	74	Morgan	\$137,325	74	Franklin	16.00%	88

CASE STUDY: MORROW COUNTY AND DELAWARE COUNTY

For the most part, services funded by state and federal dollars are consistent across the state. However, the total package of services offered to older adults in a county relies heavily on the amount of funding available per capita. A quick review of the higher per capita and lower per capita counties provides insight into the differences between services available. The adjacent counties of Morrow and Delaware illustrate this disparity.

Morrow County Services for Older Citizens uses both OAA and levy funds to provide home delivered meals, congregate meals, transportation and homemaking services. It also provides activities at its senior center like euchre, silver sneakers and crafting club. The agency is meeting older adult needs in the community and helping older adults maintain independence in their homes. These valuable programs meet basic needs, but are also likely to be tightly stretched with just \$34.62 per older adult in county charged in levy funds per year.

In contrast, neighboring Delaware County, with \$252 charged in levy funds for every older adult resident, was able to build and operate a “state-of-the-art enrichment center is designed for adults age 55 and older to focus on health and wellness, education, creativity and recreation.”¹⁰ Delaware County

¹⁰ <https://www.mysourcepoint.org/>

also provides congregate and home delivered meals, in home care services, a family caregiver program, insurance counseling, adult day care, chore services, emergency response systems, home repair modifications, medical transportation, nursing services, respite, personal care, foot care clinics, home safety assessments, CarFit assessments, hiking club, woodcarving class and special events throughout the year. Delaware County is able to meet both the basic needs of older adults and, offer a variety of additional offerings to improve health and wellness, reduce isolation, increase socialization and provide opportunities for lifelong learning.

MODELS OF ADMINISTRATION

Just as each county decides what services to provide using levy dollars, each county has the opportunity to determine how the funds raised through senior levies will be administered. There are five models of fund administration currently used to oversee the distribution and use of levy dollars; aging specific governmental agencies, Area Agencies on Aging, nonprofit organizations, community action agencies and County Commissioners.

In a handful of counties, county government is responsible for the management of levy funds through a governmental department or agency specifically charged with serving older adults. An example of this can be seen in Cuyahoga County's Division of Senior and Adult Services. Levy dollars are used, alongside state and federal funding sources, to provide a wide array of services including in-home care, benefits counseling and adult protective services. Cuyahoga County's commitment to addressing elder abuse and the freedom to direct levy dollars towards those services, has allowed the county to develop a robust and responsive adult protective services unit within the Division of Senior and Adult Services.

In some counties, funds go through the regional Area Agency on Aging and are used to provide services similar to those funded by federal and state dollars. The levy allows services to be provided to more residents to increase the level of support provided to older adults already receiving services through the state/federal funds. For instance, an older adult connected to their area agency may receive a meal through the federally funded home delivered meal service and also receive six hours of a weekly homemaking service supplied by local levy dollars. Mahoning County senior levy funds, for example, are administered by the Area Agency on Aging 11, Inc., which contracts for recreation, wellness programs and supportive services to community organizations using funds from the senior levy. Area Agency on Aging 11, Inc. also directly provides Title III Older American Act funded services to residents of Mahoning County.

A number of counties allocate funds directly to one or more nonprofit agencies with a mission of serving older adults. Typically the nonprofits take the form of a senior center or a Council on Aging. The levy funds are used to support the services provided by the agency which range greatly in type and volume based on the levy amount collected. Many of these nonprofits rely heavily on levy funds; it is not uncommon for 80 to 90 percent of their budget to come from levy funds. Putnam County Council on Aging is an example of this model. The Council focuses on providing services to seniors in their homes. Levy funds are responsible for 80 percent of its budget, with the remaining 20 percent covered by state and federal funding, United Way and private donations.

In Licking County, County Commissioners have created an application, and approve funds for individual organizations that provide a service or program for older adults. Awards vary greatly in dollar amount and purpose of grant. For example, the OSU Extension was awarded \$2,500 to provide educational

diabetes programing, whereas the Licking County Aging Program received \$3.4 million to provide home delivered meals, home service programs and supportive services. This model is used by just a few counties.

Community Action Agencies (CAA) are another recipient and administrator of senior levy dollars. These agencies are nonprofit organizations that receive Community Services Block Grant (CSBG) and other funds to provide services to the community that reduce poverty and increase self-sufficiency. Existing infrastructure has allowed CAA's like WSOS Community Action, serving Wood, Sandusky, Ottawa and Seneca counties, to use senior levy funds to expand services like meals on wheels, but only for residents of the levy-funded counties.

DISPARITIES BETWEEN COUNTIES

Many older adults, particularly those with low incomes and little or no family support, depend on government funded services to meet their basic needs. Most social services provided by governmental agencies, with the purpose of meeting basic needs, allocate funds based on formulas that take the need of the community into account. This is true for Older American Act dollars, where more funds are allocated to communities with older adults at or near poverty.¹¹ Unfortunately, OAA dollars have not kept pace with the growth of need within the older adult community, falling from providing more than \$50 for every older adult in America in the 1990s, to just more than \$25 today. Some counties have addressed this gap by passing senior levies based on property and, in one case, sales tax levies.

Variations in property tax values, and the political will of communities to pass levies, has resulted in funding disparities in the services for older adults and therefore the quantity and variety of services provided. The disparity can be seen clearly in the adjacent counties of Morrow and Delaware, highlighted above. Although residents of these counties are very close geographically, the services available to older adults in each county are quite far apart. This illuminates one of the challenges of funding social services through property taxes; the creation of service disparities among neighboring communities. Should your address determine access to supportive services as you age?

While Morrow County residents may not have access to as many specialized services for older adults as residents in Delaware, there are 480,722 older adults living in 17 different counties who have no services supported by countywide levies. Many older adults wish to remain in their homes and their communities as the age,¹² but by choosing to stay where they currently live, older adults in counties with no levy may be putting themselves at a disadvantage.

¹¹ Fox-Grage, Wendy, Kathleen Ujvari. The Older Americans Act. AARP Public Policy Institute 2014

¹² Fox-Grage, Wendy, Kathleen Ujvari. The Older Americans Act. AARP Public Policy Institute 2014

	Combined Levies Per	2016 Amount Property Taxes	Population 60+
DARKE	\$0	0	13,046
STARK	\$0	0	91,817
LAWRENCE	\$0	0	14,884
LOGAN	\$0	0	10,802
HIGHLAND	\$0	0	10,260
MIAMI	\$0	0	24,616
LORAIN	\$0	0	69,637
FAYETTE	\$0	0	6,577
SUMMIT	\$0	0	123,433
WAYNE	\$0	0	26,043
MEDINA	\$0	0	38,444
SHELBY	\$0	0	10,230
PORTAGE	\$0	0	33,330
HOLMES	\$0	0	7,604
		Total Population 60+	480,722

Similar to funding for older adult services, school funding is also reliant on property taxes. This has resulted in great disparities in available dollars per student amongst school districts. More than 20 years ago, the Ohio State Supreme Court ruled funding education based on property taxes is unconstitutional, however a new structure to fund schools has yet to be implemented. While the state is mandated by the constitution to provide public education, no such mandate exists for the state to provide funding to support older adults. With no constitutional mandate, the legality of funding senior services through property taxes is not likely to be challenged.

A disadvantage of funding social services through property and sales tax levies is the reliance it places on the political will of the community. Counties that have used levy funds to construct new facilities to deliver social services also generally rely on levy funds to maintain and operate the facilities. If the public were to vote down renewal levies, operations and maintenance would likely cease. Similarly, if a community is relying on a levy to fund its home delivered meals program and the community declines to pass a renewal, other funding sources must be found or the meals cannot be provided. Most home delivered meal programs have a needs based requirement, meaning those on the program otherwise have little to no ability to access nutritious meals on a regular basis. [Adult Protective Services](#) is another service area often highly dependent on levy funds. While all counties have some mechanism for reporting and responding to elder abuse, counties that are able to boost those services with levy dollars often provide a more in-depth response administered by professionals with experience working with older adults. Dependence on political will to fund basic needs and protective services may not be the most stable way to fund a program that provides such valuable and needed services, but until federal funding through OAA catches up to the growing rate of older adults it is currently the best option available.

POLICY IMPLICATIONS

Local funding provides more dollars to provide senior services than state and federal funds combined. Based on current federal budget proposals, funding is unlikely to increase, and may possibly decrease, for various OAA programs.¹³ With \$191 million in local funds providing services for older adults, perhaps is it time for the state to develop a more equitable way to use local dollars. The majority of counties collect funds through voter approved property tax levies, so the general public has demonstrated widespread support for funding older adult supports. Ohio could issue a statewide property tax levy with collected dollars distributed back to communities based on a formula that considers the need of each community.

The state budget decreased Senior Community Services by 7.2 percent from FY2017 to FY2018.¹⁴ These state dollars match funds for OAA programs including home delivered and congregate meals, personal care, adult day care, care coordination, transportation, prevention and disease self-management, respite services, home repair and care coordination services. With the continued growth of the older adult population in the state of Ohio, funding should be increasing, if current levels of service are to be maintained.

In the absence of adequate state and federal funds, communities with longstanding levies are at risk of becoming overly reliant on these local funds. Local communities are left little choice in order to meet the basic needs of the older adults living in their community. Counties that do not currently have a senior levy should assess the need in their communities and consider whether the political will is present for voters to pass a levy. The additional dollars made available through levy funding can provide the nutrition, protective services, transportation and socialization services many older adults desperately need.

¹³ <https://www.ncoa.org/resources/federal-budget-fy19-aging-program-funding-table/>

¹⁴ Greenbook LSC Analysis of Enacted Budget, Department of Aging, August 2017

Appendix

Ohio County	Combined Levies Per Capita 60+	Per Capita Rank	2016 Amount Property Taxes Charged	Amount Charged Rank	Population 60+	Population of 60+ Rank	Percent of 60+	Percent of 60+ Rank
Adams	\$63.76	42	\$410,401	60	6437	80	22.90%	50
Allen	\$80.88	25	\$1,896,222	20	23445	29	22.40%	58
Ashland	\$47.64	60	\$596,885	51	12536	46	23.50%	39
Ashtabula	\$74.34	33	\$1,830,641	21	24595	27	24.80%	19
Athens	\$78.49	29	\$828,207	42	10547	52	16.20%	86
Auglaize	\$81.69	24	\$864,514	41	10596	51	23.10%	43
Belmont	\$242.00	2	\$4,428,170	11	18276	34	26.40%	9
Brown	\$58.66	48	\$579,598	52	9869	56	22.40%	59
Butler	\$137.44	11	\$9,753,509	4	70991	8	19%	82
Carroll	\$61.20	44	\$447,830	58	7308	71	26%	12
Champaign	\$36.35	68	\$330,651	64	9089	61	23.20%	41
Clark	\$68.26	38	\$2,279,247	17	33363	18	24.50%	25
Clermont	\$191.04	4	\$5,365,822	9	41023	14	20.40%	78
Clinton	\$134.68	12	\$1,232,586	30	9124	60	21.80%	66
Columbiana	\$33.13	71	\$886,468	39	26728	23	25.40%	14
Coshocton	\$75.65	32	\$684,675	47	9056	62	24.70%	23
Crawford	\$57.33	49	\$635,634	50	11089	49	26.10%	11
Cuyahoga**	\$55.81	52	\$16,226,228	3	290762	1	23.10%	44
Darke	\$0	75	\$0	75	13046	43	25%	17
Defiance	\$125.58	16	\$1,117,515	33	8891	64	23.10%	42
Delaware	\$252.05	1	\$8,139,076	6	32318	20	17.10%	85
Erie	\$49.67	58	\$1,008,554	35	20317	31	26.80%	7
Fairfield	\$55.09	53	\$1,707,351	22	30934	21	20.60%	75
Fayette	\$0	75	\$0	75	6577	78	22.90%	52
Franklin	\$178.33	6	\$35,123,492	1	197139	2	16%	88
Fulton	\$139.86	10	\$1,357,641	25	9725	58	22.90%	49
Gallia	\$53.33	55	\$375,800	62	7047	73	23.20%	40
Geauga	\$130.64	14	\$3,080,833	14	23599	28	25.10%	16
Greene	\$152.94	8	\$5,490,183	8	35823	16	21.80%	65
Guernsey	\$237.00	3	\$1,237,407	29	9751	57	24.70%	22
Hamilton	\$120.45	18	\$19,936,424	2	165223	3	20.50%	77
Hancock	\$60.88	45	\$1,017,816	34	16724	36	22.10%	62
Hardin	\$124.07	17	\$812,932	43	6552	79	20.70%	74
Harrison	\$95.67	19	\$399,439	61	4175	86	26.90%	6
Henry	\$187.51	5	\$1,249,953	28	6666	76	23.90%	31
Highland	\$0	75	\$0	75	10260	53	23.80%	34
Hocking	\$37.07	67	\$253,104	68	6828	75	23.80%	32
Holmes	\$0	75	\$0	75	7604	69	17.40%	84
Huron	\$43.21	63	\$558,133	54	12915	44	22%	63

Jackson	\$71.55	34	\$506,146	55	7067	72	21.60%	68
Jefferson	\$84.97	23	\$1,562,945	23	18389	33	27%	4
Knox	\$64.12	41	\$897,803	37	14002	42	23%	46
Lake	\$51.57	56	\$2,910,423	15	56399	11	24.60%	24
Lawrence	\$0	75	\$0	75	14884	39	24.20%	28
Licking	\$129.34	15	\$4,633,383	10	35820	17	21.10%	71
Logan	\$0	75	\$0	75	10802	50	23.80%	33
Lorain	\$0	75	\$0	75	69637	9	22.90%	51
Lucas	\$47.40	61	\$4,295,811	12	90438	7	20.80%	73
Madison	\$79.26	28	\$674,889	48	8533	66	19.60%	80
Mahoning	\$66.89	39	\$4,108,550	13	61516	10	26.40%	10
Marion	\$53.58	54	\$788,723	44	14699	40	22.40%	60
Medina	\$0	75	\$0	75	38444	15	21.90%	64
Meigs	\$95.22	20	\$560,158	53	5883	81	25.20%	15
Mercer	\$69.32	37	\$645,380	49	9322	59	22.80%	53
Miami	\$0	75	\$0	75	24616	26	23.70%	35
Monroe	\$49.64	59	\$212,895	70	4289	85	29.70%	3
Montgomery**	\$79.58	26	\$9,751,581	5	122535	5	23%	45
Morgan	\$34.11	70	\$137,325	74	4026	87	27.10%	5
Morrow	\$34.62	69	\$279,193	65	8057	67	23%	47
Muskingham	\$39.69	65	\$779,152	45	19606	32	22.80%	54
Noble	\$40.54	64	\$187,792	72	4632	83	32.10%	1
Ottawa	\$71.50	35	\$880,125	40	12294	47	30%	2
Paulding	\$51.14	57	\$228,991	69	4478	84	23.50%	38
Perry	\$26.11	72	\$204,767	71	7836	68	21.80%	67
Pickaway	\$78.46	30	\$895,502	38	11418	48	20.10%	79
Pike	\$56.49	50	\$375,668	63	6650	77	23.50%	37
Portage	\$0	75	\$0	75	33330	19	20.60%	76
Preble	\$76.45	31	\$767,763	46	10058	55	24.20%	27
Putnam	\$63.52	43	\$468,289	57	7369	70	21.60%	69
Richland	\$65.55	40	\$1,979,093	19	30228	22	24.80%	20
Ross	\$56.14	51	\$919,617	36	16365	37	21.20%	70
Sandusky	\$90.77	21	\$1,281,731	27	14129	41	23.60%	36
Scioto	\$23.77	73	\$419,859	59	17639	35	22.80%	55
Seneca	\$20.40	74	\$261,381	67	12814	45	23%	48
Shelby	\$0	75	\$0	75	10230	54	20.90%	72
Stark	\$0	75	\$0	75	91817	6	24.50%	26
Summit	\$0	75	\$0	75	123433	4	22.80%	56
Trumbull	\$44.02	62	\$2,415,207	16	54915	12	26.80%	8
Tuscarawas	\$60.66	46	\$1,393,937	24	22960	30	24.80%	21
Union*	\$149.65	9	\$1,299,931	26	8687	65	16.10%	87
Van Wert	\$38.88	66	\$267,049	66	6869	74	24.10%	30

Vinton	\$60.66	47	\$177,604	73	2928	88	22.30%	61
Warren	\$171.65	7	\$7,085,861	7	41326	13	18.60%	83
Washington	\$70.77	36	\$1,121,642	32	15839	38	25.90%	13
Wayne	\$0	75	\$0	75	26043	24	22.50%	57
Williams	\$133.68	13	\$1,200,163	31	8982	63	24.10%	29
Wood	\$79.50	27	\$2,009,568	18	25237	25	19.50%	81
Wyandot	\$89.35	22	\$495,473	56	5545	82	24.80%	18

*Senior levy sales tax

** Health and Human Services levy tax with portion allocated to senior services



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