



Comparison of property tax, sales tax and income tax rates in Ohio metro counties and cities.

This information does not reflect school property taxes, state income tax or federal income tax rates.

For more information, please contact the Toledo Regional Chamber of Commerce's Advocacy & Public Policy Department at 419-243-8191.

Information current as of 6/11/19.

County & Population	Cuyahoga 1,243,857	Franklin 1,310,300	Hamilton 816,684	Lucas 429,899	Mahoning 229,642	Montgomery 532,331	Stark 371,574	Summit 541,918
Sales Tax (2018) (5.75% + county add ons)	8.00% (1.00% Transit) \$1,637,518,000	7.50% (0.50% Transit) \$1,793,026,000	7.00% \$1,100,015,000	7.25% \$478,716,000	7.25% (0.25% Transit) \$240,383,000	7.50% (0.50% Transit) \$552,290,000	6.50% (0.25% Transit) \$379,981,000	6.75% (0.50% Transit) \$604,854,000
Municipal Income Tax (2018)	Cleveland 2.50% \$514,367,000	Columbus 2.50% \$891,581,000	Cincinnati 2.10% (0.30% Transit) \$375,937,000	Toledo 2.25% \$183,618,000	Youngstown 2.75% \$43,127,000	Dayton 2.50% \$129,189,000	Canton 2.50% \$52,858,000	Akron 2.50% \$161,544,000
City school district (2018) (real property millage/total revenue)	46.64 \$259,937,000	45.84 \$483,963,000	51.25 \$339,879,000	45.85 \$112,257,000	54.85 \$27,011,000	47.60 \$70,384,000	43.91 \$30,094,000	54.83 \$132,979,000
General Fund	0.50 \$14,996,000	1.47 \$40,308,000	2.26 \$42,601,000	2.00 \$15,150,000	1.44 \$6,079,000	1.70 \$15,494,000	2.20 \$18,100,000	1.46 \$17,818,000
Debt or Bond	0.95 \$28,493,000				0.66 \$2,786,000			0.74 \$9,031,000
Police Info. Center			0.54 \$4,003,000					
9-1-1 Emergency				0.70 \$5,100,000			0.10 \$666,000	
Port Authority ¹	0.13 \$3,166,000			0.40 \$2,355,000				
Transit ²				2.50 \$13,350,000				
General Govt. Total	1.58 \$46,655,000	1.47 \$40,308,000	2.80 \$46,604,000	5.60 \$35,955,000	2.10 \$8,865,000	1.70 \$15,494,000	2.30 \$18,766,000	2.20 \$26,849,000
Human (Family) Services			0.34 \$6,161,000			14.24 \$124,671,000		
Health Services	3.90 \$106,534,000				0.10 \$177,000			
Health & Welfare	4.80 \$131,118,000							
Mental Health		2.20 \$54,739,000	2.99 \$34,257,000	2.50 \$18,100,000	1.35 \$3,854,000		1.00 \$6,917,000	2.95 \$34,044,000
MH & DD	3.90 \$106,534,000							
Developmental Disabilities		7.00 \$174,170,000	4.13 \$72,554,000	6.00 \$43,165,000	5.00 \$15,336,000	1.00 \$3,424,000	6.80 \$34,673,000	4.50 \$51,931,000
Children's Services		5.00 \$122,178,000	4.75 \$75,992,000	3.65 \$26,550,000	2.35 \$9,499,000		1.40 \$9,684,000	2.25 \$25,966,000
Aging		1.75 \$44,558,000	1.60 \$25,197,000	0.60 \$4,350,000	1.00 \$4,100,000			
Hospital			4.07 \$38,507,000					
Human Services Total	12.60 \$344,186,000	15.95 \$395,645,000	17.88 \$252,668,000	12.75 \$92,165,000	9.80 \$32,966,000	15.24 \$128,095,000	9.20 \$51,274,000	9.70 \$111,941,000
Community College	4.50 \$119,079,000					4.20 \$36,771,000		
Parks ³	2.75 \$76,049,000	0.75 \$18,661,000	1.03 \$18,687,000	2.30 \$16,600,000		2.00 \$18,228,000	1.00 \$6,917,000	1.46 \$16,357,000
Zoo		0.75 \$17,838,000	0.46 \$6,947,000	1.75 \$12,600,000				0.80 \$8,898,000
Library ⁴	2.50 \$42,765,000	2.80 \$48,695,000	2.00 \$36,971,000	3.70 \$27,000,000	2.40 \$8,661,000	3.31 \$22,067,000	1.70 \$8,076,000	2.56 \$20,515,000
Science Center				0.17 \$1,225,000				
Amenities Total	9.75 \$237,893,000	4.30 \$85,194,000	3.49 \$62,605,000	7.92 \$57,425,000	2.40 \$8,661,000	9.51 \$77,066,000	2.70 \$14,993,000	4.82 \$45,770,000
County Total	23.93 \$628,734,000	21.72 \$521,147,000	24.17 \$361,877,000	26.27 \$185,545,000	14.30 \$50,492,000	26.45 \$220,655,000	14.20 \$85,033,000	16.72 \$184,560,000

Special Districts Information:

¹ Port authority districts

Cuyahoga	District includes all of Cuyahoga County.
Franklin	Does not have a property levy funded port authority district.
Hamilton	Does not have a property levy funded port authority district.
Lucas	District includes all of Lucas County.
Mahoning	Does not have a property levy funded port authority district.
Montgomery	Does not have a property levy funded port authority district.
Stark	Does not have a property levy funded port authority district.
Summit	Does not have a property levy funded port authority district.

² Transit districts (includes sales or income tax funding for comparison)

Cuyahoga	District includes all of Cuyahoga County. It is funded by 1.00% of the county sales tax.
Franklin	District includes all of Franklin County, plus those municipalities whose borders extend beyond Franklin County. It is funded by a 0.50% sales tax paid in those areas.
Hamilton	District includes all of Cincinnati, with additional service provided to contracted areas. It is funded by a 0.30% income tax that is paid by those who live and work in Cincinnati.
Lucas	District includes Cities of Maumee, Rossford, Sylvania, Toledo and Waterville; Village of Ottawa Hills; and Sylvania Township. The property levies are assessed on properties in those jurisdictions.
Mahoning	District includes all of Mahoning County. It is funded by 0.25% of the county sales tax.
Montgomery	District includes all of Montgomery County. It is funded by 0.50% of the county sales tax.
Stark	District includes all of Stark County. It is funded by 0.25% of the county sales tax.
Summit	District includes all of Summit County. It is funded by 0.50% of the county sales tax.

³ Park districts

Cuyahoga	District includes all of Cuyahoga County and one township in Medina County.
Franklin	District includes all of Franklin County except for Plain Township.
Hamilton	District includes all of Hamilton County.
Lucas	District includes all of Lucas County.
Mahoning	Does not have a property levy funded park district.
Montgomery	District includes all of Montgomery County.
Stark	District includes all of Stark County.
Summit	District includes all of Summit County except for City of Twinsburg.

⁴ Library districts

Cuyahoga	District includes some areas of Cuyahoga County. Areas served by the Cleveland, Cleveland Heights, East Cleveland, Euclid, Lakewood, Rocky River, Shaker Heights and Westlake Public Libraries are not included.
Franklin	District includes most of Franklin County. The City of Upper Arlington and areas served by the Bexley, Grandview Heights, Southwest, Westerville and Worthington Public Libraries are not included.
Hamilton	District includes all of Hamilton County.
Lucas	District includes most of Lucas County. Areas within the Swanton Local School District are not included.
Mahoning	District includes most of Mahoning County. Areas served by the Columbiana, Hubbard, Leetonia Community and Rodman (Alliance) Public Libraries are not included.
Montgomery	District includes most of Montgomery County. Areas served by the Germantown, Washington-Centerville and Wright Memorial Public Libraries are not included.
Stark	District includes most of Stark County. Areas served by the Canal Fulton, Louisville, Massillon, Minerva, North Canton and Rodman (Alliance) Public Libraries are not included. The district extends into parts of Carroll, Portage and Summit Counties.
Summit	District includes Akron and other communities in Summit County. Areas served by the Barberton, Cuyahoga Falls, Hudson, Peninsula, Stow-Munroe and Twinsburg Public Libraries are not included. District also includes Mogadore, Tallmadge, and Brimfield and Suffield Townships in Portage County.

Jail facilities

Cuyahoga	Operations – Funded via general fund. Receives health services levy funds for mental health services. Capital - Voters approved a joint bond issue to build county jail, justice center for common pleas and municipal courts, and central police station in 1970.
Franklin	Operations – Funded via general fund. Receives mental health services overseen by mental health board. Capital – First phase of new facility construction funded via temporary 0.25 percent, 5-year sales tax in 2013. Second phase, along with other projects, paid for via making that tax permanent in 2017. Old facilities funded via general fund.
Hamilton	Operations – Funded via general fund. Receives human services levy funds for inmate care. Capital – Construction was funded via debt financing in 1980s.
Lucas	Operations – Funded via 0.25 percent sales tax for public safety services. Capital – Proposed levy would fund replacing jail constructed in 1977.
Mahoning	Operations – Funded via 0.25 percent sales tax for criminal justice services. Capital – Construction was funded via debt financing in 1995.
Montgomery	Operations - Funded via general fund. Receives human services levy funds for mental health services. Capital – Construction was funded via debt financing (year not known).
Stark	Operations - Funded via 0.50 percent sales tax for criminal justice services. Capital - Construction was funded via debt financing in the 1960s.
Summit	Operations - Funded via general fund. Receives mental health levy funds for mental health services. Capital – Construction was funded via debt financing in 1990s. Temporarily raised sales tax from 0.50 to 1.00 percent for 5 years to repay debt.

Capital improvements

Cuyahoga	The County has a 0.95-mill general debt service levy.
Franklin	No capital levies for the above categories.
Hamilton	No capital levies for the above categories.
Lucas	The Toledo Zoo has a 1.00-mill capital improvement levy.
Mahoning	The County has a 0.85-mill general debt service levy.
Montgomery	Dayton Metro Library has a \$187 million, 1.56-mill bond levy.
Stark	No capital levies for the above categories.
Summit	The County has a 0.68-mill general debt service levy. Akron-Summit County Public Library has a \$80 million, 0.70-mill bond levy.