The Regional Income Tax Agency (RITA)

The Regional Income Tax Agency (RITA) collects and distributes income tax for the municipalities listed on page 8 of these instructions.

Instructions for Form 37

These instructions are only guidelines. The applicable municipal ordinances and rules and regulations take precedence.

General Information

Internet: Access the RITA website at *www.ritaohio.com* to **e-File your return online free of charge**, download paper forms, and research frequently asked questions. You can also download the Autocalc Individual Tax Form to complete your return and mail it in. If you use the Autocalc Individual Tax Form, review the instructions before starting.

Mail: Returns filed by mail must be postmarked no later than April 15, 2013. See *Required Documentation* on page 2 of these instructions for the documents that must be attached to the return.

Phone: For tax assistance or to order forms, contact our offices toll free at **Cleveland:** 800-860-7482, **Columbus:** 866-721-7482, **Youngstown:** 866-750-7482, **TDD:** 440-526-5332 Monday-Friday 8am to 5pm. Using our automated system 24 hours a day, you can verify the amount of estimated tax payments and credits on your account or make a payment by calling 440-526-0900 or 800-860-7482.

Stop-In: You can pick up forms and instructions or obtain assistance completing your return Monday-Friday 8am to 5pm at any of the following locations: Brecksville Office - 10107 Brecksville Road, Brecksville, Ohio 44141, Worthington Office - 760 Lakeview Plaza Blvd, Suite 400, Worthington, Ohio 43085 or Youngstown Office - 20 Federal Plaza West, Suite M-14, Youngstown, Ohio 44503. 8:30am to 5pm at our Cleveland Heights Office - 40 Severance Circle, Cleveland Heights, Ohio 44118. Tuesday and Thursday only (see our website for hours) at our Mentor Office - 8500 Civic Center Blvd., 2nd Floor, Mentor, Ohio 44060.

Filing Requirements

If you live or reside in a RITA municipality during any part of the year, you must file a return with RITA unless you are eligible to file a Declaration of Exemption.

Non-residents must file Form 37 if they conducted business in a RITA municipality or earned wages in a RITA municipality from which no local tax was withheld. You conducted business in a RITA municipality if you earned self-employment, farm or rental income in a RITA municipality. You may owe municipal income tax to both the municipality where you lived (your resident municipality) and to the municipality where you worked or conducted business (your work municipality).

An annual return is required whether you have tax due or not. If you had no taxable income, complete an exemption form, available at www.ritaohio.com.

When to File

File Form 37 by **April 15, 2013.** If you file after this date, you may be subject to penalties and interest.

Extensions of Time to File

A copy of your federal extension filed with RITA no later than April 15th will extend the municipal filing due date to November 30. If you have an extension of time to file, the tax you owe is still due by April 15th. You may make a payment with your extension request.



Extensions of time to file have no effect on the due dates of the 2013 estimated taxes. If you file an extension request, your first 2013 estimated tax payment is still due April 15, 2013. If you file for an extension and you expect to owe estimated taxes for 2013, file Form 32, Declaration of Estimated Income Tax, with your first quarter estimated payment by April 15th. You can download a copy of Form 32 at www.ritaohio.com.

Penalty and Interest

In accordance with municipality ordinance, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes for the current tax year. See the instructions for Line 20A for the minimum estimated tax requirements.

If your estimated payments are not equal to or greater than your prior year's total tax liability or 90% of your current year's total tax liability, you will be subject to penalty and interest assessments.

Refund or Credit

Indicate whether you want an overpayment of your 2012 tax to be credited towards your 2013 estimate or refunded to you by entering in the appropriate amount on Line 18 for a credit or Line 19 for a refund in Section B.

Tax Refunds

If you are requesting a refund for:

- Overpayment of Estimated Tax Payments: complete Form 37 or 37B.
- Excess payroll withholding tax (including tax withheld for a person under 18 years of age): complete Form 10A. Obtain forms at www.ritaohio.com.
- Employee Business Expenses, Form 2106: complete Form 10A.

Note: Refunds received from your work municipality may affect the tax due to your resident municipality.

Taxable Income

- Qualifying wages include: wages, salaries, commissions, stock options (except for Brooklyn, Chardon and Oberlin), severance pay, other compensation including fees, sick pay, bonuses and tips whether or not your W-2 form shows this income as taxable for local tax purposes. Your contributions to retirement plans, annuities, deferred compensation, 401k or individual retirement accounts are taxable whether or not your W-2 form shows this income as taxable. For most taxpayers, qualifying wages cannot be less than Medicare wages. For taxpayers receiving income related to stock options, qualifying wages cannot be less than the greater of the federal taxable wages or the Medicare wages shown on the W-2.
- Dividend and property distributions from Subchapter S corporations. Distributive shares that do not represent wages are generally not taxable and should not be reported on Form 37. For exceptions, see the instructions for Schedule J, Line 24.
- Self-employment, farm income and a partner's share of a partnership's income.
- Rents and lottery/gambling winnings to the extent they are taxable as provided by ordinance. See the Special Notes at www.ritaohio.com for detailed municipality information.
- Employer provided **supplemental unemployment benefits** (sub pay).
- Income from grazing, oil and gas rights.

Warning: Income reported is subject to verification by the IRS. Non-reporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.

Non-Taxable Income

Income not taxed by municipalities includes: interest (1099-int), dividends (1099-div), Social Security, pension distributions, income from Board of Elections (voting booth), workers compensation, public assistance, state unemployment compensation (except for the City of Bellevue), active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age.



There are municipalities that have exceptions to the under 18 years of age exemption, see the Special Notes at www.ritaohio.com for detailed municipality information.



There are municipalities that have exceptions for filing and reporting income, see the Special Notes at www.riatohio.com for detailed municipality information.

Change of Address

If you have moved since January 1, 2012, print the required information on page 1 of Form 37.

If you move between one RITA municipality and another, you will need to allocate your W-2 income (and related withholding) in Section A and if applicable, you will need to allocate your non-wage income in Schedule J. If you were a resident of a RITA municipality for only part of the year, you may exclude the income you earned while a non-resident from Section A and Schedule J. *Examples of how to allocate your income can be found on our website at* www.ritaohio.com.

Name(s), Address and Social Security Number(s)

Print your social security number(s), name(s) and address within the boxes provided.

Amended Returns

If you are filing an amended return, check the appropriate box.

Rounding Off to Whole Dollars

Rounding off to whole dollars is permitted. Eliminate amounts under fifty cents and increase amounts from fifty cents through ninety-nine cents to the next dollar.

Required Documentation

You must include copies of all W-2 form(s), 1099-MISC, and K-1 forms you received along with copies of the Federal Schedules C, E and F filed with your federal tax returns. If you are claiming a credit for taxes paid directly to another municipality, you must include a copy of that municipality's completed tax form as proof of payment of tax. Note: Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

Section A: Wage and Other W-2 Income



Section A should be used by residents (including part-year residents) of RITA municipalities. Nonresidents who earned wages in a RITA municipality

from which their employer did not withhold all or part of the RITA tax due should also use Section A and complete Schedule K (Form 37), Line 32.

List your W-2 wages and tax withheld in columns 1-6 of Section A. Each W-2 must be listed in a separate row. If you moved during the year, allocate your income before and after your move. Be sure to indicate the dates when you earned the income in Column 6. **Column 1** - Enter the gross wages you earned from each of your employers deducting your allowable Federal Form 2106 employee business expenses. See the Special Notes on page 7 and at www.ritaohio.com for a list of municipalities that have exceptions regarding Business and/or Moving expenses. Note: You must include a copy of your Federal Form 2106 employee business and/or Federal Form 3903 moving expense form and Schedule A, if applicable.

Worksheet 1: Allowable 2106 Business Expenses

Α.	Income for which 2106 applies	
B.	Allowable 2106 expenses	
C.	Net Taxable Wages. Subtract Line B from Line A Place total here and in Section A, Column 1.	
D.	Local/City tax withheld	
E.	Multiply your 2106 expenses by the tax rate of your workplace municipality.	
F.	Net Withholding. Subtract Line E from Line D Place total here and in Section A, Column 2.	

Column 2 - Enter the total amount of local/municipal income tax your employer withheld from your wages for the municipality where you worked. *Do not include any school district taxes withheld from your wages.*

Column 3 - Enter the residence tax your employer withheld from your wages for the municipality where you lived. *Do not include any school district tax withheld from your wages.*

Column 4 - Indicate the name of the municipality where you physically worked to earn your wages. This information may appear on your W-2 form(s).

Column 5 - Indicate the name of the municipality where you lived while earning your wages.

Column 6 - If your income was not earned evenly throughout the calendar year, or you moved, indicate the from/thru dates in which the income was earned.

Signature(s):

Each taxpayer must sign the tax return. If you are filing a joint return, both taxpayers must sign the tax return. If someone other than the taxpayer prepares this tax return, the preparer must provide the information requested on the tax return.

Payment:

If you owe tax, please make check or money order for the amount on Line 22 payable to RITA and attach the payment to the front of your return. A fee will be assessed to your account for a dishonored check or a check/electronic debit that is unable to be processed. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and are therefore subject to any assessed fees resulting from their errors.

Section B: Tax Calculation



If you have non W-2 income to report or owe tax to a RITA municipality other than your resident municipality, complete Schedules J and/or K before you complete Section B.



Lines 1 through 9 do not apply to taxpayers who were not RITA residents at any time during the tax year, and who are completing Schedules J and/or K.

Line 1a

Total W-2 Wages

Enter your total W-2 wages from Section A, Column 1.

Line 1b

Business Income from Schedule J

If you operate a business as a sole proprietor, own rental property, operate a farm, and/or you are a partner in a partnership or shareholder in an S Corporation, enter the total of your taxable income not reported on a W-2 form from Schedule J, Line 31. *This number may not be less than zero*, if it is, enter -0- on this line.

Line 3

Multiply Line 2 by the TAX RATE of your resident municipality. See the tax table on page 8 for the tax rate for your residence municipality.

Line 4a

Tax Withheld for Workplace Municipality

Enter the total tax withheld from Section A, Column 2. Do not include withholding for your resident municipality or school district on this line.

Line 4b

Direct Payments from Schedule K

Enter the amount from Schedule K, Line 35, if applicable. **Note:** The allowable amount of payments made by a partnership for you to any NON-RITA municipality should be entered on line 4b.

DO NOT LIST ESTIMATED PAYMENTS FOR YOUR RESIDENT MUNICIPALITY. ESTIMATED PAYMENTS ARE REPORTED ON LINE 13.

Line 5b

Credit Rate

Use the Credit Rate Worksheet on page 2 of Form 37 or a separate sheet of paper to calculate your credit on line 5b.

- Column A List each separate income earned **outside** your resident municipality (from Section A, Column 1 and Schedule J, Line 29).
- Column B List the Credit Rate for your resident municipality. See the Tax Table on page 8 for the Credit Rate for your resident municipality.
- Column C Multiply each separate income by your resident municipality's Credit Rate from Column B. These are the maximum amounts of tax paid to your work municipality for which your resident municipality gives you credit.
- Column D List the work municipality tax actually paid or withheld.
- Column E Take the smaller of the two amounts from Column C or D and enter the amount in Column E.

Place the total of Column E in Section B, Line 5b. Note: If you are able to offset non-wage income with a loss, the amount on Line 5b cannot exceed the net effect of the offset times the credit limit of your resident municipality.

Line 5c

Enter the amount from line 5a or 5b, whichever is less.

Line 6

Multiply Line 5c by the Credit Factor of your resident municipality. See the Tax Table on page 8 of these instructions for the Credit Factor for your resident municipality.

Line 7a

Tax Withheld for Resident Municipality

Enter the amount of tax withheld by your employer for your resident municipality. For wages earned outside the resident municipality, from which your employer withholds tax for your municipality of residence, Line 7a cannot exceed the product of wages times the resident municipality tax rate, minus the tax credit as calculated on line 5b. If excess exists, complete Form 10A. Do not include any school district tax that has been withheld on line 7a.

Line 7b

Tax Paid by Partnership/ S-Corporations

Enter the allowable amount of payments made by a partnership for you to any RITA municipality. If you live in a municipality that taxes S Corporation distributive shares, also enter the allowable amount of payments made by S Corporations on your behalf to any RITA municipality. Note: The amount entered cannot exceed the municipal tax due reported in Schedule J, Line 30, Columns 3 and 4. In addition, if offsetting a Partnership/S Corporation income with a loss, the amount on 7b cannot exceed the tax due on the net effect of this offset. Note: A copy of your Federal Schedule E and/or K-1 is required to receive credit for tax paid on your behalf.

Line 8

Add lines 6, 7a and 7b. Enter the results on Line 8.

Line 9

Subtract Line 8 from Line 3. Enter the results on Line 9.

Lines 10 and 11

Enter any tax due to a RITA Municipality from Schedule K (Lines 32 and 36).

Line 12 Total Tax Due RITA

Add Lines 9, 10 and 11. Enter the results on Line 12. Note: If Line 12 is less than zero, your employer may have over withheld tax on your W-2 form. To receive a refund for over withholding or 2106 Business Expenses, a Form 10A must be completed in addition to your Individual Tax return, Form 37. When you file a Form 10A, the tax withheld from Section A, Columns 2 or 3 of Form 37 must be reduced by the amount claimed on the refund request. You can obtain forms at www.ritaohio.com or by calling any one of the RITA offices.



Before filing Form 10A, be sure the correct wage amount was used. In general, municipal taxable wages are the greater of the Medicare taxable wages (box 5) or local taxable wages (box 18) from

the W-2 form. Only use federal taxable wages (box 1) if it is greater than both the Medicare wages and the local taxable wages.

Line 13

Estimated Payments

Add your 2012 estimated tax payments and enter the sum on Line 13. Do not include payments made in 2012 for a previous tax year.

Line 14

Credit from Prior Year

Enter any credit from the prior year.



You can verify the amount of estimated tax payments and credits on your account using our automated system 24 hours a day by calling 440-526-0900 or 800-860-7482.

Line 16 Balance Due

Line 15 is less

If Line 15 is less than Line 12, subtract Line 15 from Line 12. Enter the difference on Line 16. **THE BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY YOU MUST PAY AT LEAST** 1/4 **OF YOUR ESTIMATED 2013 TAX LIABILTY (SEE LINE 20).** See the Special Notes at www.ritaohio.com for exceptions.

Line 17

Overpayments

If Line 15 is greater than Line 12, subtract Line 12 from Line 15. Enter the difference on Line 17. **NOTE: LINE 17 MAY NOT BE SPLIT BETWEEN A CREDIT AND A REFUND.**

Lines 18 and 19

Credits and Refunds

If you have an overpayment on Line 17 and you want your overpayment credited to 2013, enter the full amount from Line 17 on Line 18. If you want your overpayment refunded to you, enter the full amount from Line 17 on Line 19.

Line 20a Estimated Taxes

If you anticipate owing \$10.00 or more in income tax in 2013, you must estimate your taxes and make quarterly payments as your income is earned.

Note: There are municipalities that have exceptions to the \$10.00 or more minimum requirement, see the Special Notes at www.ritaohio.com for detailed municipality information. You may use the amount on Line 12 as your estimate. Otherwise, you may complete Worksheet 2 on this page.

If your estimated payments are either less than 90% of the tax due, or not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

Worksheet 2: Estimated Tax Computation

If you are not a resident of a RITA municipality, skip to Line 9 of Worksheet 2.

	1.	Estimate your total taxable income for 2013	
	2.	Multiply Line 1 by the resident municipality tax rate	
	3.	Tax expected to be withheld or paid to your work municipality	
	4.	Multiply each separate income earned outside your resident municipality by the credit limit of your resident municipality	
	5.	Multiply Line 3 or 4, whichever is less, by the tax credit of your resident municipality	
	6.	Tax expected to be withheld for resident municipality	
	7.	Add Lines 5 and 6	
	8.	Subtract Line 7 from Line 2	
		Non-Withheld Section	
	9.	Estimate your total income expected to be earned in a RITA municipality and not withheld	
ſ	10.	Multiply Line 9 by the RITA workplace municipality tax rate	
	11.	Add Lines 8 and 10. Enter this amount in Section B, Line 20a of Form 37	

Line 20b

Estimated Taxes Due With Return

Enter the first quarter 2013 estimate (1/4 of Line 20a) or full estimate (Line 20a).

Schedule J Instructions

What Constitutes Net Profits: Net Profits shall be determined on the basis of the information used for federal income tax purposes, adjusted to the requirements of the ordinance of a RITA municipality. Expenses attributable to nontaxable income are not deductible. Gains and losses from the sale or exchange of capital assets to the extent recognized as capital gains or losses for federal income tax purposes are generally not to be considered in arriving at net profits.

How to Treat a Net Loss: The portion of a net operating loss sustained in any taxable year, allocable to a RITA municipality, may be applied against the portion of the net profit of the succeeding year(s) allocable to the same RITA municipality until exhausted, but in no event for more than five (5) years.

For a list of municipalities that have exceptions to the five (5) years loss carried forward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information.

No portion of a net operating loss shall be carried back against net profits of any prior year. The portion of a net operating loss sustained shall be allocable to a RITA municipality in the same manner as provided herein for allocating net profits to the taxing municipality. No portion of a net operating loss shall be offset against W-2 income.

Line 23 – List all income from Federal Schedule C. If you operate your business in more than one municipality, you must allocate your income between each municipality in Columns 1 through 5. Attach additional copies of Schedule J if you need more columns. Also attach a copy of your Federal Schedule C.

Note: Schedule C net profit may not be reduced by the one-half self-employment tax adjustment as allowed by the Federal Form 1040.

Line 24 – List all rental and partnership income from Federal Schedule E. If your business is conducted in more than one municipality, you must allocate your income in Columns 1 through 5. Attach a copy of your Federal Schedule E.



S-Corporation distributive shares that do not represent wages are generally not taxable and should not be reported on Schedule J (Form 37). **Exceptions:** Residents of Fairport Harbor, Painesville, Perry, Richmond Heights, Riverside, or Yellow Springs

should report their entire distributive share as taxable on Schedule J (Form 37). Residents of the following municipalities should report only the Ohio S corporation distributive shares on Schedule J (Form 37): Avon, Avon Lake, Boston Heights, Brooklyn Heights, Campbell, Chagrin Falls, Chardon, Cleveland Heights, Cuyahoga Heights, East Palestine, Fremont, Gahanna, Highland Heights, Jackson Center, Johnstown, Lakemore, Macedonia, Maple Heights, Mentor, Oakwood, Powell, Seven Hills, Sheffield, Sheffield Lake, South Euclid, Streetsboro, Twinsburg, Valley View, Willoughby, Willoughby Hills or Woodmere. S-Corporations must file a municipal net profit income tax return to report taxable income (loss) and pay any municipal income tax due thereon. **Income from Rents:** If you have rental property located in a RITA municipality and are receiving gross monthly rentals in excess of \$250.00 per month from any and all properties within that municipality, you are considered to be engaged in a business activity and the net income is subject to the tax whether or not you are a resident of a RITA municipality. If you own rental property in more than one RITA municipality, the test stated above must be applied to each municipality individually and a separate schedule attached for each municipality. For a list of municipalities that have exceptions to the \$250.00 per month rental minimum, see the Special Notes on page 7 and at www.ritaohio.com for specific information.

In addition, if you own rental property and are a resident of a RITA municipality, you will be subject to the tax on the net income of such rental regardless of the location of that rental property owned.

Line 25 All Other Taxable Income – List all other Non-W-2 income such as farm income reported on Federal Schedule F, 1099 miscellaneous income not reported on Federal Schedule C, lottery winnings, director fees, and ordinary gains and losses reported on Federal Form 4797. Make sure to put the amount earned in each municipality in the proper columns. Attach schedules detailing all amounts reported on this line. See the Special Notes on page 7 for a list of municipalities that have special instructions or requirements for reporting lottery/gambling winnings.

Line 26 – Add Lines 23, 24, 25 for each column.

Line 27 – If a net operating loss carryforward is applicable, place the amount on this line. Note: A net operating loss can only offset a gain in the same municipality. A combined net operating loss in computing residence tax can only be taken on Line 29 of Schedule J. For a list of municipalities that have exceptions to the five (5) years net operating loss carryforward rule, see the Special Notes on page 7 and at www.ritaohio.com for specific information. No portion of a net operating loss shall be carried back against net profits of any prior year.

Line 28 – Subtract Line 27 from Line 26 for Columns 1 and 2. Enter the results on Line 28. Place the total of Line 28 in Column 6. If the total in Column 6 is zero or less, enter zero (0).

Line 29 – Subtract Line 27 from Line 26 for Columns 3, 4 and 5. Enter the results on Line 29. Place the total of Line 29 in Column 6. If the total in Column 6 is zero or less, enter zero (0). Note: If Line 29, Columns 3, 4, or 5 have entries, complete Schedule K, Line 34.

Line 30 – If line 29 is a gain in Columns 3 or 4, multiply the gain by the tax rate of the corresponding RITA municipality as shown in the Tax Table on page 8. If Line 29 in either Columns 3 or 4 is a loss, enter zero (0).

Line 31 – Total Column 6 and enter result in Line 31 and on Line 1b of Section B, Form 37.

Schedule K Instructions

Line 32 – Complete Line 32 if you earned income in a RITA municipality from which no municipal income tax was withheld.

Multiply W-2 wages earned in a RITA municipality by the tax rate for that municipality. See the Tax Table on page 8 for the tax rates for all RITA municipalities. Note: Do not use Line 32 if your wages were earned in your resident municipality. Enter the total tax due on Line 32 and in Section B, Line 10.

Line 33 – Complete Line 33 if you earned wages in a NON-RITA municipality and you filed and paid the tax due to that municipality. Proof of payment may be required. Multiply W-2 wages earned in a NON-RITA municipality by the tax rate for that municipality. For the tax rate of the NON-RITA municipality, contact your employer or the city hall of that municipality. Enter the total on Line 33.

Line 34 – Skip this line if you did not complete Schedule J. Otherwise, multiply Line 29, Columns 3, 4 and 5 of Schedule J by the tax rate of the municipality where the income was earned. Proof of payment may be required.

Line 35 – Add lines 32, 33 and 34. Enter the total on Line 35 and in Section B, Line 4b.

Line 36 – Add Line 30, Column 3 and Line 30, Column 4 from Schedule J. Enter the total on Line 36 and in Section B, Line 11.

SPECIAL NOTES - FORM 37

The following is a list of municipalities that have special instructions or requirements for filing returns, reporting income and/or making estimated payments. For specific instructions to detailed instructions, see the Special Notes at www.ritaohio.com.

Payments of Estimated Ta	v (Line 20A)	LITHOPOLIS	NORTH RIDGEVILLE	SOUTH EUCLID
ADDYSTON	DANVILLE	LOCKBOURNE LOCKLAND	NORTH ROYALTON OAKWOOD VILLAGE	STEUBENVILLE STRATTON
ADELPHI ANDOVER	DENNISON EAST PALESTINE	LOVELAND	OBERLIN	STRONGSVILLE
ANTWERP	EDISON	MACEDONIA MAINEVILLE	ORANGE OTTAWA	SUGARCREEK SUGAR GROVE
ARLINGTON HEIGHTS ASHVILLE	ELYRIA FAIRBORN	MANCHESTER	OXFORD PAINESVILLE	SUNBURY SWANTON
AURORA	FAIRPORT HARBOR	MARTINS FERRY MAYFIELD HEIGHTS	PATASKALA	TALLMADGE
AVON LAKE BALTIMORE	FORT JENNINGS FREDERICKTOWN	McCLURE MECHANICSBURG	PERRY PIKETON	THURSTON TONTOGANY
BAY VILLAGE	FREMONT	MELROSE	PLAIN CITY	TOBONTO
BEACHWOOD BEAVERDAM	GAHANNA GALENA	MENTOR METAMORA	PLEASANT HILL PORTAGE	TREMONT CITY TWINSBURG
BEDFORD HEIGHTS	GALION	MIDDLE POINT	POWELL POWHATAN POINT	UHRICHSVILLE UNIVERSITY HEIGHTS
BELLEVUE BELPRE	GARFIELD HEIGHTS GIRARD	MIDDLEBURG HEIGHTS MIDDLEPORT	QUINCY	UPPER ARLINGTON
BEREA BEXLEY	GLENWILLOW GRAFTON	MIFFLIN	REYNOLDSBURG RICHMOND HEIGHTS	URBANCREST VALLEYVIEW (FRANKLIN COUNTY)
BLOOMINGDALE	GRANDVIEW HEIGHTS	MILAN MILFORD	RICHWOOD	VERMILION
BRECKSVILLE BREMEN	GREENHILLS GROVE CITY	MILFORD CENTER MILLER CITY	RIDGEWAY RIPLEY	WAKEMAN WAYNESVILLE
BROOKLYN	HARRISON	MINERAL CITY	RIVERSIDE ROSSFORD	WELLSTON WELLSVILLE
CAIRO CAMPBELL	HARROD HASKINS	MINERVA PARK MINGO JUNCTION	SABINA SAINT CLAIRSVILLE	WEST ELKTON WESTLAKE
CARDINGTON CARROLL	HILLIARD HUDSON	MOGADORE	SAINT PARIS	WESTON
CECIL	JACKSON CENTER	MOSCOW MOUNT STERLING	SALINEVILLE SANDUSKY	WILLIAMSBURG WILLOUGHBY
CEDARVILLE CENTERBURG	JEWETT JOHNSTOWN	NEW ALBANY	SARDINIA	WILLOUGHBY HILLS
CHARDON	KENT	NEW BAVARIA NEW BLOOMINGTON	SHAKER HEIGHTS SHAWNEE HILLS	WILLOWICK WILLSHIRE
CIRCLEVILLE CLEVELAND HEIGHTS	KETTLERSVILLE KILLBUCK	NEW FRANKLIN NEW RICHMOND	SHAWNEE HILLS SHEFFIELD LAKE	WINTERSVILLE WOODSTOCK
CLINTON COMMERCIAL POINT	LAGRÂNGE LAKELINE	NEW WATERFORD	SHEFFIELD VILLAGE SHERWOOD	WORTHINGTON
CONTINENTAL	LAKEMORE	NEWCOMERSTOWN NEWTOWN	SILVER LAKE SILVERTON	YELLOW SPRINGS YOUNGSTOWN
CORWIN	LEISPIC	NORTH LEWISBURG	SOUTH CHARLESTON	
Net Operating Loss - Sche	edule J, Line 27, 5 year loss	carried forward exceptions	PATASKALA	THURSTON
BALTIMORE	FREMONT	LITHOPOLIS	PIKETON POWELL	TORONTO
BELLEVUE	GAHANNA	LOCKBOURNE	REYNOLDSBURG	TREMONT CITY TWINSBURG
BEXLEY BOSTON HEIGHTS	GALION GIRARD	MAPLE HEIGHTS MECHANICSBURG	RICHWOOD	UHRICHSVILLE UPPER ARLINGTON
CIRCLEVILLE	GRAFTON	MIDDLEPORT	RIVERSIDE SAINT PARIS	UPPER ARLINGTON UBBANCREST
CLINTON CORWIN	GRANDVIEW HEIGHTS GREENHILLS	MIFFLIN	SANDUSKY	URBANCREST VERMILION
DANVILLE	GROVE CITY HARRISON	MINGO JUNCTION NEW ALBANY	SHAWNEE HILLS SHEFFIELD LAKE	WELLINGTON WELLSVILLE
DENNISON EAST PALESTINE	HARRISON HILLIARD	NEW FRANKLIN	SILVERTON	WILLIAMSBURG
EDISON	JEWETT	NEW WATERFORD	SUGAR GROVE	WILLSHIRE
FAIRBORN FREDERICKTOWN	JOHNSTOWN LAKEMORE	OBERLIN OXFORD	SUNBURY TALLMADGE	WORTHINGTON YELLOW SPRINGS
				SOUTH CHARLESTON
Rental Income - Schedule	J, Line 24 - exceptions to th	e \$250.00 per month rental min		STEUBENVILLE
ADDYSTON ANDOVER	EAST PALESTINE EDISON	LAGRANGE LAKEMORE	NEW FRANKLIN NEW WATERFORD	STEUBENVILLE STRATTON SUGARCREEK SUGAR GROVE
ANTWERP ARLINGTON HEIGHTS AVON LAKE	FAIRBORN FAIRPORT HARBOR	LEISPIC LITHOPOLIS		SUGAR GROVE SUNBURY SWANTON
BALLIMORE	FREDERICKTOWN FREMONT GAHANNA	LEISPIC LITHOPOLIS LOCKBOURNE LOCKLAND	NORTH ROYALTON OBERLIN OTTAWA	SWANTON TALLMADGE
BEAVERDAM BEDFORD HEIGHTS	GALENA	MAINEVILLE		TALLMADGE TONTOGANY TORONTO TREMONT CITY
BEI PRE	GALION GIRARD	MANCHERTER	PAINESVILLE PATASKALA PERRY	TREMONT CITY
BETTSVILLE BEXLEY BLOOMINGDALE	GLENWILLOW	MANCHESTER MARTINS FERRY McCLURE MECHANICSBURG	PERRY PIKETON PLEASANT HILL	TWINSBURG UHRICHSVILLE
BOSTON HEIGHTS BROOKLYN	GRAFTON GRANDVIEW HEIGHTS GREENHILLS	MENTOR	PORTAGE	VALLEYVIEW (FRANKLIN COUNTY) WELLSTON WELLSVILLE
CAIRO	GROVE CITY HARRISON	METAMUHA MIDDLEPOINT MIDDLEPORT MILAN MILFORD MILFORD CENTER MILLER CITY MIDLER CITY	POWELL POWHATAN POINT REYNOLDSBURG RIVERSIDE ROSSFORD ROSSFORD	WESTON
CAMPBELL CARDINGTON	HARRISON HASKINS	MIDDLEPORT MILAN	RIPLEY	WILLOUGHBY WILLOUGHBY HILLS
CARROLL CECIL	HABRISON HASKINS HILLIARD HUDSON	MILFORD MILFORD CENTER	RIVERSIDE ROSSFORD	WILLOWICK WILLSHIRE WINTERSVILLE
CEDARVILLE CENTERBURG	JACKSON CENTER JEWETT JOHNSTOWN	MILLER CITY MINERAL CITY	SALINEVILLE	WINTERSVILLE WOODMERE
CENTERBURG CHARDON CIRCLEVILLE CLINTON	KENT	MINERAL CITY MINGO JUNCTION MOGADORE MOSCOW	SARDINIA SHAWNEE HILLS	WORTHINGTON YELLOW SPRINGS
CLINTON COMMERCIAL POINT		MOSCOW	SHEFFIELD LAKE	YOUNGSTOWN
	KILLEHSVILLE	MOUNT STERLING		
CORWIN	KETTLERSVILLE KILLBUCK KIRTLAND	MOUNT STERLING NEW ALBANY	SILVER LAKE SILVERTON	
CORWIN	KIRTLAND	MOUNT STERLING NEW ALBANY JEWETT	SILVERTON	SAINT PARIS
Special Exceptions for filin	ng and/or reporting income	MOUNT STERLING NEW ALBANY JEWETT KENT	SILVERTON NEW WATERFORD NORTH RIDGEVILLE	SARDINIA
CORWIN Special Exceptions for fili ADDYSTON ASHVILLE AVON LAKE	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN	MOUNT STERLING NEW ALBANY JEWETT KENT KETTLERSVILLE LITHOPOLIS	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD	SARDINIA SHEFFIELD LAKE SHERWOOD
CORWIN Special Exceptions for filit ADDYSTON ASHVILLE AVON LAKE BALTIMORE	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN FREMONT	MOUNT STERLING NEW ALBANY JEWETT KENT KENT KETTLERSVILLE LITHOPOLIS LOCKBOURNE LOCKBOURNE	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON SWANTON
CORWIN Special Exceptions for fill ADDVSTON ASHVILLE AVON LAKE BEDFORD HEIGHTS BEDFORD HEIGHTS BELLEYUE	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN FREMONT GARFIELD HEIGHTS GIRARD	MOUNT STERLING NEW ALBANY JEWETT KETT KETTLERSVILLE LITHOPOLIS LOCKLAND LOVELAND	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA PORTAGE	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON SWANTON TONTOGONY
CORWIN Special Exceptions for fill ADDVSTON ASHVILLE AVON LAKE BEDFORD HEIGHTS BELLEYUE BELLEYUE BELLEPRE BELCEYUE	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN FREMONT GARFIELD HEIGHTS GIRARD	MOUNT STERLING NEW ALBANY JEWETT KETT LERSVILLE LITHOPOLIS LOCKLAND LOVELAND LOVELAND MENTOR MIDDLEPORT	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA PORTAGE POWELL POWELL POWHATAN POINT	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON SWANTON TONTOGONY VERMILION WILIAMSBURG
CORWIN Special Exceptions for filit ADDYSTON ASHVILLE AVON LAKE BEDFORD HEIGHTS BELLEVUE BELLEVUE BELLEVUE BELCKVILLE CAMPBELL CAMPINGTON	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN FREMONT GARFIELD HEIGHTS GIRARD GREENHILLS GROVE CITY HARRISON HILLIARD	MOUNT STERLING NEW ALBANY JEWETT KETT KETTLERSVILLE LITHOPOLIS LOCKLAND LOVELAND LOVELAND MENTOR MILFORD MILFORD MILFORD CENTER	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON SWANTON TONTOGONY VERMILION WILIAMSBURG WINTERSVILLE YELLOW SPRINGS
CORWIN ADDYSTON ASHVILLE AVON LAKE BALTIMORE BEDFORD HEIGHTS BELLEVUE BELPRE BRECKSVILLE CAMPBELL CAMPBELL CANDINGTON CEDARVILLE	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FAIRBORN FREMONT GARFIELD HEIGHTS GIRARD GREENHILLS GROVE CITY HARRISON HILLIARD HURON	MOUNT STERLING NEW ALBANY JEWETT KETT LERSVILLE LITHOPOLIS LOCKLAND LOVELAND MENTOR MIDDLEPORT MILFORD CENTER MILFORD CENTER MILFORD CENTER	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWODD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON SWANTON TONTOGGONY VERMILION WILIAMSBURG WINTERSVILLE
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CORWIN Special Exceptions for fills ADDYSTON ASHVILLE AVON LAKE BEDFORD HEIGHTS BELLEVUE BELLEVUE BELLEVUE CARDINGTON CEDARVILLE CARDINGTON CEDARVILLE CHARBON Business and/or Moving E	KIRTLAND ng and/or reporting income CHARDON COMMERCIAL POINT FARBORN FREMORT GRAFIEL GRAFIEL GREENHILLS GROVE CITY HARRISON HILLARD HURON JACKSON CENTER Expenses	MOUNT STERLING NEW ALBANY JEWETT KETT LERSVILLE LITHOPOLIS LOCKLAND LOVELAND LOVELAND MENTOR MIDDLEPORT MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MILFORD MOGADORE	SILVERTON NEW WATERFORD NORTH RIDGEVILLE OAKWOOD VILLAGE OTTAWA OXFORD PAINESVILLE PATASKALA PORTAGE POWELL POWHATAN POINT REYNOLDSBURG RIPLEY RIVERSIDE ROSSFORD PAINESVILLE PLEASENT HILL	SARDINIA SHEFFIELD LAKE SHERWOOD SILVERTON TONTOGONY VERMILION WILIAMSBURG WINTERSVILLE YELLOW SPRINGS YOUNGSTOWN SUNBURY
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	BLE TAX RATE	CREDIT	CREDIT
MUNICIPALITY	LINE 3	LINE 6	LINE 5E
Addyston Adelphi	.01	1.00	.01
Andover	.015	1.00	.015
Antwerp Arlington Heights	.01	.50	.01
Ashville	.01	.00	.01
Aurora Avon	.02	1.00	.02
Avon Lake	.015	1.00	.015
Baltimore Bay Village	.01	.00	.01
Beachwood	.013	1.00	.01
Beaverdam	.01	1.00	.01
Bedford Heights Bellevue	.02	1.00	.02
Belpre	.01	1.00	.01
Bentleyville Berea	.01	.25	.01
Bettsville	.01	.00	.01
Bexley Bloomingdale	.025	.65	.025
Boston Heights	02	1.00	.02
Brecksville	.02	1.00	.02
Bremen Broadview Heights	.01	1.00	.01
Brooklyn	.025	1.00	.025
Brooklyn Heights	.02	1.00	.02
Cairo Campbell	.005	.00	.005
Cardington	.01	1.00	.01
Carroll Cecil	.0075	.25	.0075
Cedarville	.01	1.00	.01
Centerburg	.01	.50	.01
Chagrin Falls Chardon	.015	.75 .50	.015
Circleville	.015	.50	.015
Cleveland Heights Clinton	.02	.50	.01
Commercial Point	.01	.00	.01
Continental	.01	1.00	.01
Corwin Cuyahoga Heights	.005	1.00	.005
Danville	.02	.00	.02
Dennison	2.00	1.00	2.00
East Cleveland East Palestine	.02	.00	.01
Edison	.005	.00	.005
Elyria Fairborn	.0175	1.00	.0175
Fairport Harbor	.013	1.00	.015
Fairview Park	.02	.75	.0125
Fort Jennings Fredericktown	.01	1.00	.01
Fremont	.015	1.00	.015
Gahanna Galena	.015	.8333	.015
Galion	02	1.00	.01
Garfield Heights	.02	1.00	.02
Girard Glenwillow	.02	1.00	.02
Grafton	.015	1.00	.015
Grandview Heights	.025	1.00	.0225
Greenhills Grove City	.015	.50	.02
Harrison	.01	1.00	.01
Harrod Haskins	.01	.00	.01
Highland Heights	.02	1.00	.02
Hilliard	.02	1.00	.02
Hudson Huron	.02	1.00	.02
ndependence	.02	1.00	.02
Jackson Center	.015	1.00	.015
Johnstown	.01	1.00	.005
Kent Kettlersville	.02	1.00	.02
Killbuck	.01	1.00	.01
Kirtland	.02	1.00	.0175
_aGrange _akeline	.015	1.00	.015
_akemore	.02	.50	.02
Leispic Lithopolis	.015	1.00	.015
_ockbourne	.01	.00	.01
_ockland	.021	1.00	.021
_oveland _yndhurst	.01	1.00	.01
Vacedonia	.0225	1.00	.02
Vaineville Vanchester	.01	.50	.01
Vaple Heights	.025	1.00	.025
Martins Ferry Mayfield Heights	.0075	1.00	.0075
Mayfield Heights Mayfield Village	.01	.50 1.00	.01
Mayneid Village McClure	.02	.00	.01
Mechanicsburg	.01	.00	.01
Melrose Mentor	.01	.00	.01
Metamora	.02	.50	.02 .01
Middle Point	.015	1.00	.01
Middleburg Heights Middleport	.02	1.00	.02
	.01	.00	.01

IDM INCIPALITY TAX CREDIT CREDIT <thcredit< th=""> CREDIT <thcrei< th=""><th colspan="6">RITA MEMBERS 2012 - 2013</th></thcrei<></thcredit<>	RITA MEMBERS 2012 - 2013					
*Millor Clement 011 5.00 0.11 Mineral City 0.11 1.00 0.11 Mineray Park 0.11 5.00 0.11 Mingo Juncton 0.22 1.00 0.22 Moreland Hills 0.11 0.00 0.01 Moreland Hills 0.11 0.00 0.01 Moredand Hills 0.11 0.00 0.01 New Marania 0.11 0.00 0.01 New Marania 0.11 0.00 0.01 New Franklin 0.01 0.00 0.01 New Franklin 0.01 0.00 0.01 New Comerstown 0.22 1.00 0.02 Newtown 0.01 1.00 0.01 Newtown 0.01 0.01 0.01 North Lewisburg 0.2 1.00 0.01 Ottawa 0.11 0.01 0.01 Ottawa 0.11 0.01 0.01 Ottawa 0.11 0.00 0.01	TAX TABLE	RATE LINE 3	FACTOR LINE 6	RATE LINE 5B		
Miller City 01 1.00 01 Minera City 01 5.0 01 Mingo Juncton 0.2 1.00 0.2 Mogadore 0.22 1.00 0.2 Mogadore 0.22 1.00 0.2 Moreland Hills 01 1.00 0.1 Moreland Hills 01 1.00 0.1 Mount Distance 01 1.00 0.1 New Biomington 01 1.00 0.1 New Hichmond 01 1.00 0.1 New Waterford 01 5.0 0.1 Newtown Heights 0.2 1.00 0.2 Newtown 01 1.00 0.1 North Cinsted 0.2 1.00 0.1 North Cinsted 0.2 1.00 0.2 <						
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Mingo Juncion Q2 1.00 Q22 Moraland Hills 01 0.00 0.01 Moscow 01 1.00 0.1 Moscow 0.1 0.00 0.1 Moraland Hills 0.1 0.00 0.1 Mew Abarana 0.1 0.00 0.1 New Abarana 0.1 0.00 0.1 New Materiand 0.1 1.00 0.1 New Materiand 0.1 1.00 0.1 New Wateriand 0.1 1.00 0.1 New Wateriand 0.2 1.00 0.2 Newtomerstown 0.1 1.00 0.1 North Newsburg 0.1 1.0 0.1 North Royalton 0.22 1.00 0.2 Olamsted Falls 0.15 5.0 0.15 Otawood Village 0.2 1.00 0.2 Pataskala 0.1 0.0 0.1 Pepper Pike 01 5.0 0.15	Mineral City Minerva Park					
Moreland Hills 01 0.00 01 Moscow 01 1.00 01 Mount Sterling 01 0.00 01 New Alsavana 01 0.00 01 New Bicomington 01 1.50 01 New Fichmond 01 1.60 01 New Hichmond 01 1.60 01 New Materiozid 02 1.60 01 New Materiozid 02 1.60 01 North Newsburg 01 1.60 01 North Royalton 0.22 1.00 022 North Royalton 0.22 1.00 025 Olimsted Falls 015 1.50 015 Orange 02 80 0125 Orange 02 80 01 00 Olitawa 01 00 01 00 01 Perper Pike 01 00 01 90 01 Persvilla 01		.02		.02		
Mascow 01 1.00 01 New Albany 02 1.00 02 New Bavaria 01 0.0 01 New Franklin 01 1.00 01 New Franklin 01 1.50 01 New Matchin 01 1.50 01 New Matchin 01 1.50 01 New Matchin 01 5.0 01 New Matchin 01 5.0 01 New Coursistown 01 1.00 01 North Ridgeville 01 1.00 012 North Royalton 0.2 1.00 012 Otakood Village 0.25 1.00 0.25 Oberlin 01 0.0 01 0.0 Otakaa 01 0.0 01 0.0 Pataskala 01 0.0 01 0.0 Pataskala 01 0.0 01 0.0 Pataskala 01 0.0 01						
New Bloomington 01 00 01 New Franklin 01 1.00 01 New Hichmond 01 50 01 New Hichmond 01 50 01 New Materford 01 50 01 Newburgh Heights 022 60 01 North Lewisburg 01 1.00 01 North Dinsted 02 1.00 012 Olmsted Falls 015 1.00 012 Olmsted Falls 015 00 022 Oberlin 02 1.00 022 Ottawa 01 00 01 Oxford 02 1.00 02 Pataesville 02 1.00 01 Pepper Pike 01 50 01 Pataesville 0075 1.00 0025 Portage 01 00 01 Pepper Pike 01 50 01 Persettal 01 <td< td=""><td>Moscow</td><td></td><td></td><td></td></td<>	Moscow					
New Bloomington 01 00 01 New Franklin 01 1.00 01 New Hichmond 01 50 01 New Hichmond 01 50 01 New Materford 01 50 01 Newburgh Heights 022 60 01 North Lewisburg 01 1.00 01 North Dinsted 02 1.00 012 Olmsted Falls 015 1.00 012 Olmsted Falls 015 00 022 Oberlin 02 1.00 022 Ottawa 01 00 01 Oxford 02 1.00 02 Pataesville 02 1.00 01 Pepper Pike 01 50 01 Pataesville 0075 1.00 0025 Portage 01 00 01 Pepper Pike 01 50 01 Persettal 01 <td< td=""><td>Mount Sterling</td><td></td><td></td><td>.01</td></td<>	Mount Sterling			.01		
New Flanklin 0.1 5.0 0.1 New Franklin 0.1 1.00 0.1 5.0 0.1 New Watchmand 0.1 5.0 0.1 5.0 0.1 New Watch Heights 0.2 6.0 0.1 5.0 0.1 Newtomerstown 0.2 1.00 0.2 0.0 0.2 North Dimsted 0.2 1.00 0.1 5.0 0.1 North Royalton 0.2 1.00 0.1 5.0 0.1 Oakwood Village 0.25 0.0 0.1 5.0 0.15 Ornere 0.1 0.0 0.1 5.0 0.15 Ornere 0.1 5.0 0.1 5.0 0.1 Ornere 0.1 5.0 0.1 5.0 0.1 Persy 0.1 0.0 0.1 5.0 0.1 Persy 0.1 0.0 0.1 1.00 0.1 Persy 0.1 0.0 0.0	New Bavaria					
New Matchard 0.1 .50 .01 New Watchard 0.1 .50 .01 Newcomerstown 0.2 .60 .01 North Lewisburg .01 .50 .01 North Newisburg .01 .50 .01 North Royalton .02 1.00 .02 Oakwood Village .025 .100 .025 Oberin .019 1.00 .015 Orange .022 .60 .015 Orange .022 .60 .015 Orange .02 .60 .015 Orange .02 .60 .01 Oxford .02 .100 .02 Pataskala .01 .00 .01 Perper Pike .01 .00 .01 Pataskala .01 .00 .01 Pataskala .01 .00 .01 Pataskala .01 .00 .01 Porenele .01 </td <td>New Bloomington</td> <td>.01</td> <td>.50</td> <td>.01</td>	New Bloomington	.01	.50	.01		
New Waterford 0.1 5.0 0.1 Newborgh Heights 0.2 6.00 .01 Newtown 0.1 1.00 .01 North Lewisburg .01 1.00 .02 North Ridgeville .01 1.00 .01 North Ridgeville .01 1.00 .012S Oakwood Village .025 1.00 .025 Otherin .019 .001 .002 .001 Orrange .022 .001 .002 .015 Ottawa .011 .00 .01 .002 Pataskale .01 .00 .01 .00 Perper Pike .01 .50 .01 Perno .01 .00 .001 Pernole .0075 .00 .0075 Pernole .0075 .00 .0075 Pernole .0075 .00 .0075 Pernole .0075 .00 .0075 Pernole .0075<						
Newcom 0.2 1.00 0.02 North Lewisburg 0.1 1.00 0.01 North Ridgeville 0.1 1.00 0.125 Oakwood Village 0.22 1.00 0.125 Oakwood Village 0.25 1.00 0.125 Orange 0.22 1.00 0.125 Orange 0.22 6.0 0.15 Otrange 0.22 6.0 0.15 Ottawa 0.01 0.00 0.02 Painesville 0.02 1.00 0.01 Persympto 0.1 0.00 0.02 Pataskala 0.1 0.00 0.01 Persympto 0.1 0.00 0.01 Pew	New Waterford	.01	.50	.01		
Newform 01 1.00 0.01 North Cliwisburg 01 5.00 .01 North Royation 0.02 1.00 .02 Oderwood Village .025 .00 .012 Oderwood Village .025 .00 .015 Orange .022 .60 .015 Orange .02 .60 .015 Ottawa .01 .00 .02 Patasskala .01 .00 .01 Pepper Pike .01 .00 .01 Perry .01 .00 .01 Perry .01 .00 .01 Powell .0075 .00 .0025 Powtage .01 .00 .01 Powell .0075 .00 .0025 Powhatan Point .0075 .00 .0025 Powell .0075 .00 .005 Powell .0075 .00 .01 ReynoldSburg .01	Newburgh Heights					
North Christed 01 .50 .01 North Ridgeville .01 1.00 .02 North Royation .02 1.00 .025 Cakwood Village .025 1.00 .025 Oberlin .019 1.00 .0125 Orange .02 .60 .015 Otrange .02 .60 .015 Ottava .01 .00 .02 Oxtord .02 1.00 .02 Pataskala .01 .00 .01 Pepper Pike .01 .00 .01 Petry .01 .00 .01 Powhatan Point .0075 .00 .05 Reinovold .01 .00 .01 Reinovold .01 .0						
North Ridgeville .01 .01 .00 .0125 Oakwood Village .025 1.00 .025 Oberlin .019 1.00 .019 Olmsted Fails .015 .50 .015 Ottawa .01 .00 .01 .00 .01 Oxford .02 1.00 .02 Painesville .02 1.00 .02 Painesville .02 1.00 .02 Painesville .01 .50 .01 Perpy .01 .00 .01 .00 .01 .00 .01 Perry .01 .00 .01 .00 .01 .00 .01 Powall .0075 .00 .0075 .00 .0075 .00 .0075 Ouincy .01 .00 .01 .00 .01 .00 .01 Powhatan Point .0075 .00 .05 .00 .05 .00 .05 .00 .05						
North Royalton 0.2 1.00 0.125 Oberlin 0.19 1.00 0.25 Oberlin 0.19 1.00 0.25 Otmatge 0.2 6.0 0.15 Orange 0.2 1.00 0.01 Oxford 0.2 1.00 0.22 Pataesville 0.2 1.00 0.02 Pataesville 0.2 1.00 0.01 Perper Pike 0.11 500 0.01 Perper Pike 0.11 500 0.01 Pleasant Hill 0.075 1.00 0.025 Powell 0.075 1.00 0.025 Powell 0.075 1.00 0.025 Powell 0.075 1.00 0.015 Retrodsburg 0.15 1.00 0.015 Retrodsburg 0.15 1.00 0.015 Retrodsburg 0.05 0.0 0.05 Retrodsburg 0.01 1.00 0.015 R						
Oberlin 019 1.00 019 Olmsted Falls 0.15 5.5 0.15 Orange .02 6.0 0.15 Ottawa .01 .00 .01 00 Ottawa .01 .00 .02 1.00 .02 Patasxille .02 1.00 .02 Patasxille .01 .00 .01 Perpor Pike .01 .00 .01 .00 .01 .00 .01 Pleasant Hill .0075 .00 .00 .01 .00 .01 Powelle .0075 .00 .015 .00 .015 .00 .015 Powelle .0075 .00 .015 .00 .015 .00 .015 Retrinoid Heights .02 1.00 .015 .00 .015 .00 .015 Richwood .015 .00 .015 .00 .015 .00 .015 .00 .015 .00 .015<	North Royalton	.02	1.00	.0125		
Olmsted Falls 015 5.0 015 Otrange 02 60 015 Ottava 01 00 01 Oxford 02 1.00 02 Painesville 02 1.00 02 Pataskala 01 .00 01 Perpy .01 .00 01 Perry .01 .00 .01 Pleasant Hill .0075 .00 .0075 Powell .0075 1.00 .0025 Powell .0075 1.00 .0025 Powell .0075 1.00 .0025 Powhatan Point .0075 1.00 .0025 Powell .01 .00 .01 ReynoidSburg .01 1.00 .01 ReynoidSburg .01 .00 .01 Rickward .015 .00 .0225 Saint Clarsville .015 .00 .015 Saint Clarsville .01						
Orange .02 .60 .01 Ottawa .01 .00 .01 .00 .01 Oxford .02 1.00 .02 .00 .02 Painesville .02 1.00 .02 .00 .02 Pataskala .01 .00 .01 .00 .01 Perper Pike .01 .00 .01 .00 .01 Perper Pike .01 .00 .01 .00 .01 Potage .01 .00 .01 .00 .01 Powell .0075 1.00 .0025 .00 .0025 Quincy .01 .00 .01 .00 .01 Reminderville .015 .00 .00 .0225 .00 .02 Richwood .01 .00 .01 .00 .01 .01 .01 .01 .01 .01 .01 .01 .01 .01 .01 .01 .01						
Oxford .02 1.00 .02 Painesville .02 1.00 .02 Painesville .01 .00 .01 Perper Nike .01 .00 .01 Perry .01 .00 .01 Perry .01 .00 .01 Priketon .01 .00 .01 Portage .01 .00 .01 Powhatan Point .0075 1.00 .0025 Quincy .01 .00 .01 .00 Reminderville .015 .00 .022 .100 .022 Richwood .01 .00 .01 .00 .01 Ridgeway .005 .00 .002 .00 .0225 Sabina .01 .00 .01 .00 .01 Saint Paris .01 .00 .01 .00 .01 Saint Paris .01 .00 .01 .00 .01	Orange	.02	.60	.015		
Painesville .02 1.00 .02 Petataskaa .01 .00 .01 Pepry Perry .01 .00 .01 Perry Powell .0075 1.00 .0075 1.00 .0025 Pownatan Point .0075 1.00 .0015 .00 .015 ReynoldSburg .015 .00 .015 .00 .015 Richwood .01 .00 .01 .00 .02 Richwood .01 .00 .01 .00 .01 Richwood .01 .00 .01 .00 .02 Sabina .01 .00 .01 .00 .01 .00 .01 Saant Clarsville .01 .00 .01 .00 .01 .00		.01	.00	.01		
Pepper Pike 01 .50 01 Piketon 01 .50 01 Plain City 01 .00 01 Postage .01 .00 .01 Powell .0075 1.00 .0075 Powell .0075 1.00 .0075 Powell .015 1.00 .0175 Powell .015 .00 .015 Reynoldsburg .015 1.00 .015 Reynoldsburg .005 .00 .002 Richwood .01 .00 .01 Richwood .01 .00 .01 Rossford .0225 .00 .0025 Salint Paris .01 .00 .01 Sandusky .01 .00 .01 Sandusky .01 .00 .01 Sandusky .01 .00 .01 Sandusky .01 .00 .01 Shart Heights .1875 <td< td=""><td>Painesville</td><td>.02</td><td>1.00</td><td>.02</td></td<>	Painesville	.02	1.00	.02		
Perry 01 .00 01 Piketon 01 .00 01 Pleasant Hill .0075 .00 .0075 Portage .01 .00 .01 Powell .0075 1.00 .0025 Quincy .01 .00 .01 Reminderville .015 1.00 .015 Reminderville .015 1.00 .015 Richmond Heights .02 1.00 .00 Richwood .01 .00 .00 Ridgeway .005 .00 .005 Rossford .0225 .100 .0225 Sabina .01 1.00 .01 Santi Clairsville .0075 .50 .0075 Saline-Ville .01 .00 .01 Sardinia .01 .00 .01 Sardinia .01 .00 .01 Sardinia .02 .00 .01 Shaker Heights <t< td=""><td></td><td></td><td></td><td></td></t<>						
Piketon 01 .50 01 Plain City 01 .00 01 Portage .01 .00 .01 Powell .0075 1.00 .0075 Powell .0075 1.00 .0075 Powell .015 1.00 .0175 Powell .015 1.00 .015 Reynoldsburg .015 1.00 .015 Richwood .01 .00 .01 Richwood .01 .00 .01 Richwood .01 .00 .01 Richwood .01 .00 .01 Rossford .025 .00 .0025 Saint Paris .01 .00 .01 Saint Paris .01 <td< td=""><td>Perry</td><td></td><td></td><td></td></td<>	Perry					
Pleasant Hill .0075 .00 .0075 Portage .01 .00 .01 .00 .01 Powell .0175 1.00 .0075 .00 .01 Powhatan Point .0075 1.00 .0075 .00 .011 Reynoldsburg .015 1.00 .015 .00 .011 .00 .01 Richwood .01 1.00 .01 .00 .01 .00 .01 Richwood .01 1.00 .01 .00 .00 .002 Saint Paris .01 1.00 .01 .00 .01 .00 .01 Saint Paris .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .00 .01 .01 .00	Piketon	.01	.50	.01		
Portage 01 .00 01 Powell .075 1.00 .0075 Quincy .01 .00 .00 Reminderville .015 .00 .01 Reminderville .015 .00 .01 Richmond Heights .02 1.00 .00 Richwood .01 .00 .00 Ridgeway .005 .00 .005 Ridgeway .005 .00 .005 Ridgeway .0075 .50 .0075 Saint Clairsville .0075 .50 .0075 Saint Clairsville .01 .00 .01 Sardinia .01 .00 .01 Shavree Hills .02 .00 .01 Shavree Hills .02 .00 .02						
Powhatan Point .0075 1.00 .0075 Quincy 01 00 .015 .00 .015 Reynoldsburg .015 1.00 .015 .00 .022 Richmond Heights .02 1.00 .02 Richwood .01 1.00 .015 Ridgeway .005 .00 .005 Ridgeway .001 .00 .015 Ridgeway .001 .00 .011 .00 .015 Rossford .0225 .00 .0225 Sabina .01 .00 .01 .03 .01 .00 .01 .03 .01 .00 .01 .03 .01 .00 .01 .03 .01 .00 .01 .03 .01 .03 .01 .03 .01 .03 .01 .04 .01 .03 .01 .04 .01 .03 .01 .04 .05 .00 .01 .05 .01 .05 .01 .05 .01	Portage	.01	.00	.01		
Quincy 01 00 015 Reminderville 0.15 1.00 .015 Richwood .01 1.00 .02 Richwood .01 1.00 .01 Ridgeway .005 .00 .005 Ripley .01 1.00 .01 Riverside .015 1.00 .015 Rossford .0225 1.00 .025 Sabina .01 1.00 .01 Saint Paris .01 1.00 .01 Saint Paris .01 .00 .01 Sandusky .01 .00 .01 Sardinia .02 1.00 .01 Sardinia .02 1.00 .01 Sherker Heights .875 .50 .01 Sherker Heights .02 1.00 .02 Sherker Heights .02 .00 .02 Sherker Heights .02 .00 .02 Sherker Heights						
Revnoldsburg 015 1.00 .015 Richmond Heights .02 1.00 .01 Richwood .01 .00 .01 Ridgeway .005 .00 .005 Ripley .01 1.00 .01 Riverside .015 1.00 .015 Rossford .0225 1.00 .025 Sabina .01 1.00 .01 Saint Paris .01 .00 .01 Sandusky .01 .00 .01 Sardinia .01 .00 .01 Sardinia .02 1.00 .011 Sharker Heights 1.875 .50 .01 Sharkmode .02 1.00 .02 Sherwood .01 1.00 .01 Sherwood .01 1.00 .01 Sherwood .01 1.00 .01 Sherwood .02 1.00 .02 Sherwood .02						
Richwood 02 1.00 021 Ridgeway .005 .00 .005 Ripey .01 1.00 .015 Riverside .015 1.00 .0225 Rossford .0225 1.00 .0225 Sabina .01 1.00 .01 Saint Clairsville .0075 .50 .0075 Saint Paris .01 .00 .01 Salineville .01 .00 .01 Sardinia .01 .00 .01 Sardinia .02 1.00 .01 Shavene Hills .02 1.00 .011 Shawree Hills .02 1.00 .02 Sheffield Village .02 1.00 .02 Sheffield Village .02 1.00 .02 South Charleston .01 1.00 .01 South Euclid .02 .75 .01 Stratton .01 .00 .01 Stu						
Richwood 01 00 01 Ridgeway 005 00 005 Ripley 011 1.00 01 Riverside 015 1.00 0225 Saint Clairsville 0075 50 0075 Saint Clairsville 0011 1.00 01 Saint Clairsville 011 1.00 01 Sandusky 01 0.0 01 Sandusky 01 0.0 01 Sardinia 0.1 0.0 0.1 Shewen Hills 0.2 1.00 0.11 Shewen Hills 0.2 1.00 0.11 Sheffield Lake 0.15 50 0.1 Sheffield Lake 0.2 1.00 0.2 South Charleston 0.11 1.00 0.1 Steuberville 0.2 7.5 0.1 Streetsboro 0.2 1.00 0.2 Strongsville 0.2 1.00 0.1 Swanton </td <td></td> <td></td> <td></td> <td></td>						
Ripfey 01 1.00 0.15 Riverside .015 1.00 .015 Sasint Clairsville .0075 .50 .0075 Saint Paris .01 1.00 .01 Saint Paris .01 .00 .01 Saint Paris .01 .00 .01 Sandusky .01 .00 .01 Sardusky .01 .00 .01 Sardusky .01 .00 .01 Seven Hills .02 1.00 .0175 Sheffield Lake .01 .00 .01 Sheffield Lake .02 1.00 .02 South Charleston .01 .00 .01 Silver Lake .02 1.00 .01 Stratton .01 .00 .02 South Charleston .02 .00 .02 Stratton .01 .00 .01 Stratton .01 .00 .02 Stratton	Richwood	.01	.00	.01		
Riverside 015 1.00 .015 Rossford .0225 1.00 .0225 Sabina .01 1.00 .01 Saint Clairsville .0075 .50 .0075 Saint Paris .01 .00 .01 Sainteville .01 .00 .01 Sandusky .01 .00 .01 Sardinia .02 1.00 .01 Saven Hills .02 1.00 .01 Shaker Heights .1875 .50 .01 Sheffield Village .02 1.00 .02 Sheffield Village .02 1.00 .02 Silver Lake .02 1.00 .02 South Charleston .01 1.00 .01 South Charleston .01 1.00 .02 Stratton .01 .00 .02 Strongsville .02 .02 .00 Sund Lucid .02 .00 .02	Ridgeway Biploy					
Rossford .0225 1.00 0.0225 Sabina 01 1.00 01 Saint Clairsville .0075 .50 .0075 Saint Paris .01 1.00 .01 Salineville .01 .00 .01 Sardinia .01 .00 .01 Seven Hills .02 1.00 .01 Shaker Heights 1.875 .50 .01 Shaker Heights .02 1.00 .02 Sheffield Lake .02 1.00 .02 Sherwood .01 1.00 .01 Silverton .0125 .00 .0125 South Charleston .01 1.00 .01 Stuberwille .02 .00 .02 Strongsville .02 .00 .02 Strongsville .02 .00 .02 Strongsville .02 .00 .02 Strongsville .02 .00 .02			1.00			
Saint Clairsville .0075 .50 .0075 Saint Paris .01 1.00 .01 Salineville .01 .00 .01 Sandusky .01 .00 .01 Sardinia .01 .00 .01 Sardinia .02 1.00 .01 Shekher Heights .02 1.00 .01 Shawnee Hills .02 1.00 .02 Sheffield Lake .015 .50 .01 Shefwood .01 1.00 .02 Shefwood .01 1.00 .02 South Charleston .01 .00 .02 South Euclid .02 .00 .02 Streetsboro .02 .00 .02 Streetsboro .02 .00 .01 Swanton .0125 .50 .01 Streetsboro .02 .00 .00 Streetsboro .02 .00 .00 Swanton <td>Rossford</td> <td>.0225</td> <td>1.00</td> <td>.0225</td>	Rossford	.0225	1.00	.0225		
Saint Paris .01 1.00 .01 Salineville .01 .00 .01 Sandusky .01 .00 .01 Sardusky .01 .00 .01 Seven Hills .02 1.00 .011 Shaker Heights 1.875 .50 .01 Sheffield Village .02 1.00 .02 Sheffield Village .02 1.00 .02 Sherwood .01 1.00 .01 Silver Lake .02 1.00 .02 South Charleston .01 .00 .01 South Charleston .01 .00 .02 Stratton .01 .00 .02 Strongsville .02 .00 .02 Sungarcreek .015 .00 .01 Sugarcreek .015 .00 .01 Swanton .01 .00 .01 Tontogany .01 .00 .01 Tonoto<						
Sandusky .01 .00 .01 Sardinia .01 .00 .01 Seven Hills .02 1.00 .0175 Shawnee Hils .02 1.00 .0175 Sheffield Lake .015 .50 .01 Sheffield Village .02 1.00 .02 Sherwood .01 1.00 .02 Silver Lake .02 1.00 .02 South Charleston .01 1.00 .01 South Euclid .02 .75 .01 Steubenville .02 1.00 .02 Strongsville .02 .100 .02 Sugarcreek .015 1.00 .015 Sunbury .01 .00 .02 Sunbury .01 .00 .02 Sugarcreek .015 .00 .02 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Toronto	Saint Paris			.01		
Sardinia 0.1 0.0 0.1 Seven Hills 0.2 1.00 0.11 *Shaker Heights 1.875 5.0 0.1 Shaker Heights 0.2 1.00 0.175 Sheffield Village 0.2 1.00 0.02 Sheffield Village 0.2 1.00 0.02 Silver Lake 0.2 1.00 0.15 South Charleston 0.1 1.00 0.1 South Charleston 0.1 1.00 0.1 Stretton 0.1 1.00 0.02 Stratton 0.1 1.00 0.02 Streetsboro 0.2 1.00 0.22 Strongsville 0.2 7.5 0.2 Sugarcreek 0.15 5.0 0.075 Sunbury 0.1 0.00 0.1 Tallmadge 0.2 1.00 0.2 Toronto 0.2 1.00 0.1 Toroto 0.2 1.00 0.175 Uni	Salineville					
Seven Hills 02 1.00 011 *Shaker Heights 1.875 .50 .01 Shawnee Hills 0.2 1.00 .0175 Sheffield Lake 0.15 .50 .01 Sheffield Village .02 1.00 .02 Sherwood .01 1.00 .01 Silverton .0125 .00 .0125 South Charleston .01 1.00 .01 Steuberville .02 1.00 .02 Stratton .01 1.00 .01 Strongsville .02 1.00 .02 Stragar Grove .0075 .50 .0075 Sunbury .01 .00 .01 .00 Tallmadge .02 1.00 .02 .00 Thurston .01 .00 .01 .00 .01 Toroto .02 1.00 .02 .00 .02 Thurston .01 .00 .01 .00						
Shammee Hills .02 1.00 0.175 Sheffield Village .02 1.00 .02 Sheffield Village .02 1.00 .02 Sheffield Village .02 1.00 .02 Sherwood .01 1.00 .01 Silver Lake .02 1.00 .02 South Charleston .01 1.00 .01 South Euclid .02 1.00 .02 Stratton .01 1.00 .01 Streetsboro .02 1.00 .02 Strongsville .02 .75 .02 Stratton .01 .00 .01 Swanton .012 .50 .0175 Subarcreek .02 1.00 .02 Toronto .02 1.00 .02 Thurston .01 .00 .01 Toronto .02 1.00 .025 University Heights .025 1.00 .0255	Seven Hills	.02	1.00	.011		
Sheffield Lake 015 50 01 Sheffield Village .02 1.00 .02 Sherwood .01 1.00 .01 Silvert Lake .02 1.00 .02 South Charleston .01 1.00 .01 South Euclid .02 .75 .01 Steuberville .02 1.00 .02 Stratton .01 1.00 .01 Stretesboro .02 1.00 .02 Strongsville .02 .75 .02 Sugarcreek .015 1.00 .015 Sungar Grove .0075 .50 .0075 Sunbury .01 .00 .01 Toronfo .02 1.00 .02 Thurston .01 .00 .01 Toronfo .02 1.00 .02 Tremont City .01 .00 .01 Toronfo .02 1.00 .02 Uhrichsville <td>Shawnee Hills</td> <td></td> <td></td> <td></td>	Shawnee Hills					
Sherwood 01 1.00 01 Silverton .0125 .00 .02 South Charleston .01 1.00 .01 South Euclid .02 1.00 .02 Steubenville .02 1.00 .02 Streetsboro .02 1.00 .02 Streetsboro .02 .00 .02 Sugarcreek .015 1.00 .01 Swanton .0125 .50 .0075 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Toronto .02 1.00 .02 Tremont City .01 .00 .01 Termont City .01 .00 .01 University Heights .0225 1.00 .0225 University Heights .022 1.00 .02 University Heights .022 1.00 .02	Sheffield Lake	.015	.50	.01		
Silver Lake 02 1.00 .02 Silverton .0125 .00 .0125 South Charleston .01 1.00 .01 South Euclid .02 .75 .01 Steubenville .02 1.00 .02 Stratton .01 1.00 .01 Strongsville .02 .100 .02 Sugarcreek .015 1.00 .015 Sunbury .01 .00 .02 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Thurston .01 .00 .02 Thoronto .02 1.00 .02 Thronto .02 1.00 .02 Thurston .01 .00 .01 Toronto .02 1.00 .021 Uhrichsville .0175 .00 .025 Uhrichsville .025 1.00 .021 Uhrichsville <						
South Charleston .01 1.00 .01 South Euclid .02 .75 .01 Steubenville .02 .75 .01 Steubenville .02 1.00 .02 Stratton .01 1.00 .02 Strongsville .02 1.00 .02 Sugarcreek .015 1.00 .015 Sundury .01 .00 .01 Swanton .0125 .50 .01 Talimadge .02 1.00 .02 Thurston .01 .00 .01 Toronto .02 1.00 .02 Twinsburg .0125 1.00 .0225 Uhrichsville .0175 .00 .0225 Uhrichsville .0175 .00 .0225 Uhrichsville .0225 1.00 .02 Uhrichsville .02 1.00 .02 Uhrichsville .02 1.00 .02 Uhric	Silver Lake	.02		.02		
South Euclid .02 .75 .01 Steubenville .02 1.00 .02 Stratton .01 1.00 .02 Strongsville .02 1.00 .02 Sugarcreek .015 1.00 .015 Sugar Grove .0075 .50 .0075 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Thurston .01 .00 .02 Thoronto .02 1.00 .02 Termont City .01 .00 .01 Toronto .02 1.00 .02 University Heights .025 1.00 .025 University Heights .025 1.00 .01 Urbacreest .02 1.00 .02 Valley View (Cruyahoga County) .02 1.00 .02 Valley View (Franklin County) .01 .00 .01 Waterville .02 .00 .01						
Steubenville .02 1.00 .02 Stratton .01 1.00 .02 Strongsville .02 .75 .02 Strongsville .02 .75 .02 Stratton .015 1.00 .015 Sugarcreek .015 1.00 .015 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Thurston .01 .00 .01 Tontogany .01 1.00 .01 Toronto .02 1.00 .02 University Heights .025 1.00 .0175 University Heights .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .01 Waterville .01 .00 .01 .02 Waterville .02 1.00 <t< td=""><td>South Euclid</td><td></td><td>.75</td><td>01</td></t<>	South Euclid		.75	01		
Streetsboro .02 1.00 .02 Strongsville .02 .75 .02 Stongsville .015 1.00 .015 Sugar Grove .0075 .50 .0075 Sunbury .01 .00 .015 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Thurston .01 .00 .02 Tontogany .01 1.00 .01 Toronto .02 1.00 .02 Uhrichsville .0175 1.00 .0175 Uhrichsville .0175 1.00 .0175 Uhrichsville .02 1.00 .02 Valleview (Cuyahoga County) .02 1.00 .02 Valleview (Cuyahoga County) .02 1.00 .02 Valleview (Franklin County) .01 .00 .01 Waterville .02 1.00 .01 Waterville .01 .00 .01 <td>Steubenville</td> <td></td> <td>1.00</td> <td>.02</td>	Steubenville		1.00	.02		
Strongsville 02 7.5 02 Sugarcreek .015 1.00 .015 Sugarcreek .0075 .50 .0075 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Thurston .01 .00 .01 Tortogany .01 .00 .01 Toronto .02 1.00 .02 Tremont City .01 .00 .01 Twinsburg .025 1.00 .0225 University Heights .025 1.00 .0225 University Heights .022 1.00 .02 University Heights .022 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley View (Franklin County) .01 .00 .01 Waterwille .02 .00 .01 Waterwille .02 .00 .01						
Suğar Grove 0075 50 0075 Sunbury .01 .00 .01 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Thurston .01 .00 .01 Tontogany .01 1.00 .01 Toronto .02 1.00 .02 Tremont City .01 .00 .01 University Heights .025 1.00 .015 University Heights .022 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .01 Warmilion .01 .50 .01 Warmilion .01 .00 .01 Waterville .01 .00 .01 Waynesville .01 .00	Strongsville	.02	.75	.02		
Surbury 01 00 01 Swanton .0125 .50 .01 Tallmadge .02 1.00 .02 Thurston .01 .00 .01 Tontogany .01 1.00 .01 Toronto .02 1.00 .02 Trement City .01 .00 .02 Twinsburg .0225 1.00 .0225 Uhrichsville .0175 1.00 .02 Upper Arlington .02 1.00 .02 Upbaccest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley view (Franklin County) .01 .00 .01 *Vermilion .01 .00 .01 .00 Waterville .01 .00 .01 .00 .01 Waterville .01 .00 .01 .00 .01 Waterville .01 .00 .01 .00 .	Sugarcreek					
Swanton 0125 50 01 Tallmadge .02 1.00 .02 Thurston .01 .00 .01 Toronto .02 1.00 .01 Toronto .02 1.00 .01 Toronto .02 1.00 .02 Tremont City .01 .00 .02 Tremont City .01 .00 .02 Uhrichsville .0175 1.00 .0215 University Heights .0225 1.00 .02 Urbacrest .02 1.00 .02 Urbacrest .02 1.00 .02 Valley View (Cruyahoga County) .02 1.00 .02 Valley View (Franklin County) .01 .00 .01 *Valley view (Franklin County) .01 .00 .01 Waterville .02 .00 .01 Waterwille .01 .00 .01 Westignton .01 .00 .01	Sunbury					
Thurston 01 00 01 Tonotogany .01 1.00 .01 Toronto .02 1.00 .02 Tremont City .01 .00 .01 Twinsburg .0225 1.00 .0225 Uhrichsville .0175 1.00 .0175 Uhrichsville .0175 1.00 .02 Ubrichsville .025 1.00 .02 Ubrichsville .02 1.00 .02 Urbarcest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley view (Franklin County) .01 .00 .01 *Vermilion .01 .00 .01 Waterville .02 .00 .01 Waterville .01 .00 .01 Wellington .01 .00 .01 Welleywille .01 .00 .01 Wellington .01 .00 .01 <	Swanton	.0125	.50	.01		
Tontogany 01 1.00 .01 Toronto .02 1.00 .02 Tremont City .01 .00 .01 Twinsburg .0225 1.00 .025 Uhrichsville .0175 1.00 .0175 Uhricersity Heights .025 1.00 .02 Urbacrest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley View (Cuyahoga County) .01 .00 .01 Wermilion .01 .50 .01 Waterville .02 1.00 .02 Waterville .02 1.00 .01 Waterville .01 .00 .01 Wetstilon .01 .00 .01 Wetstile .01 .00 .01 Wetstile .01 .00 .01 Wetstile .01 .00 .01 Wetstake .01 .00 .01						
Tremont City 01 00 01 Twinsburg .0225 1.00 .0225 University Heights .025 1.00 .0175 University Heights .0225 1.00 .0175 Upper Arlington .02 1.00 .02 Urbancrest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valleyview (Franklin County) .01 .625 .01 *Vermilion .01 .625 .01 Waterville .02 1.00 .02 Waterville .01 .00 .01 Waterville .01 .00 .01 Weiston .01 .00 .01 Weiston .01 .00 .01 Weston .01 .00 .01 Willoughby .02 1.00 .01 Willoughby Hills .02 1.00 .01 Willoughby Hills .02 .00 .02	Tontogany	.01	1.00	.01		
Twinsburg 0.225 1.00 0.0225 Uhrichsville .0175 1.00 .0175 University Heights .025 1.00 .01 Upper Arlington .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley View (Cranklin County) .01 .00 .01 Wermilion .01 .00 .01 Waterville .02 1.00 .02 Waterville .02 1.00 .01 Waterville .02 1.00 .01 Waterville .02 1.00 .01 Waterville .01 .00 .01 Wernilion .01 .00 .01 Welston .01 .00 .01 Welston .01 .00 .01 Welston .01 .00 .01 Welston .01 .00 .01 Welstake .02 .00 .02 W				.02		
Uhrichsville 0.175 1.00 0.175 University Heights .025 1.00 .01 Upper Arlington .02 1.00 .02 Urbancrest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 *Valleyview (Franklin County) .01 .00 .01 *Vermilion .01 .625 .01 Wakeman .01 .50 .01 Waterville .02 1.00 .01 Welington .01 .00 .01 Welington .01 .00 .01 Welington .01 .00 .01 Westlake .015 .00 .01 Westake .015 .00 .01 Willowick .02 1.00 .01 Willowick .02 1.00 .02 Wellington .02 1.00 .01 Wellington .02 1.00 .01 <t< td=""><td>Twinsburg</td><td>.0225</td><td>1.00</td><td>.0225</td></t<>	Twinsburg	.0225	1.00	.0225		
Upper Arlington .02 1.00 .02 Urbancrest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 Valley View (Cranklin County) .01 .00 .01 *Valleyview (Franklin County) .01 .00 .01 Wakeman .01 .50 .01 Wakeman .01 .00 .01 Waynesville .01 .00 .01 Waynesville .01 .00 .01 Wellington .01 .00 .01 Welston .01 .00 .01 Westlike .01 .00 .01 Weston .01 .00 .01 Willoughby .02 .00 .02 Willoughby Hills .02 1.00 .01 Willoughby Hills .02 .00 .02 Willoughby Hills .02 .00 .02 Willowick .02 .02 .00		.0175	1.00	.0175		
Urbancrest .02 1.00 .02 Valley View (Cuyahoga County) .02 1.00 .02 *Valleyview (Franklin County) .01 .00 .01 *Vermilion .01 .625 .01 Wakeman .01 .50 .01 Waterville .02 1.00 .01 Waterville .01 .00 .01 Wellington .01 .00 .01 Welliston .01 .00 .01 West Elkton .01 .00 .01 Westake .015 1.00 .015 Willoughby .02 1.00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .02 Willowick .02 1.00 .01 Willowick .02 1.00 .01 Willowick .02 1.00 .01 Willowick .02 1.00 .01			1.00	.02		
*Vallevview (Franklin County) .01 .00 .01 *Vermilion .01 .625 .01 Wakeman .01 .50 .01 Waterville .02 1.00 .01 Waynesville .01 .00 .01 Weilington .01 .00 .01 Weilington .01 1.00 .01 Weilston .01 .00 .01 Westlike .01 .00 .01 Westile .01 .00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 .02 .02 Willowick .02 .02 .02 .02 Willowick .02 .02 .02 .02	Urbancrest	.02	1.00	.02		
*Vermilion .01 .625 .01 Wakeman .01 .50 .01 Waterville .02 1.00 .01 Waynesville .01 1.00 .01 Wellington .01 .00 .01 Welliston .01 .00 .01 West Elkton .01 .00 .01 West Elkton .01 .00 .01 Willamsburg .01 .00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .02 Willowick .02 .00 .01 Woodmere .02 .00 .01 Woodstock .01 .00 .01 Worthington .025 1.00 .025						
Waterville .02 1.00 .015 Waynesville .01 1.00 .01 Wellington .01 .00 .01 Welliston .01 .00 .01 Wellston .01 .00 .01 Wellston .01 .00 .01 Welster .01 .00 .01 West Ekton .01 .00 .01 West Ekton .01 .00 .01 Weston .01 .00 .01 Willowston .01 .00 .01 Willowick .02 1.00 .02 Willowick .02 .875 .02 Willowick .02 .875 .02 Willowick .01 .00 .01 Wordmere .025 1.00 .025 Woodstock .01 .00 .02 Worthington .025 1.00 .025	*Vermilion	.01	.625	.01		
Waynesville 01 1.00 .01 Wellington .01 .00 .01 Wellston .01 .00 .01 Welston .01 .00 .01 West .01 .00 .01 West .01 .00 .01 West .01 .00 .01 Westake .015 1.00 .01 Willamsburg .01 .00 .01 Willoughby .02 1.00 .02 Willowick .02 1.00 .012 Willowick .02 .00 .015 Woodmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025						
Weilington .01 .00 .01 Weilsville .01 1.00 .01 Weilsville .01 .00 .01 Westlakte .01 1.00 .01 Westlakte .015 .00 .01 Weston .01 1.00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .01 Willowick .02 .875 .02 Willowick .02 .00 .01 Woodmere .025 1.00 .02 Woodstock .01 .00 .01 Woodstock .01 .00 .025 Weston .025 <t< td=""><td></td><td></td><td></td><td>.01</td></t<>				.01		
Wellsville 01 00 01 West Elkton .01 1.00 .01 Westlake .015 1.00 .01 Westlake .015 1.00 .01 Willamsburg .01 .00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .01 Willowick .02 .875 .02 Willshire .01 .00 .01 Woodmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025	Wellington	.01	.00	.01		
West Elkton .01 1.00 .01 Weston .015 1.00 .015 Weston .01 .00 .01 Williamsburg .01 1.00 .01 Willoughby .02 1.00 .02 Willoughby .02 .00 .02 Willoughby Hills .02 .875 .02 Willoughby .01 .00 .01 Willoughby Hills .02 .875 .02 Willowick .02 .875 .02 Willowick .02 .00 .01 Wordstock .01 .00 .01 Woodstock .01 .00 .025 Woodstock .01 .00 .025 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015						
Weston 01 00 01 Willaumsburg .01 1.00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .02 Willowick .02 .875 .02 Willshire .01 .00 .01 Woodmere .025 1.00 .02 Worthington .025 1.00 .01 Worthington .025 1.00 .01	West Elkton	.01	1.00	.01		
Williamsburg .01 1.00 .01 Willoughby .02 1.00 .02 Willoughby Hills .02 1.00 .01 Willoughby Hills .02 .875 .02 Willshire .01 .00 .01 Willswick .02 .875 .02 Willswire .01 .00 .01 Wordmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025 Vellow Springs .015 1.00 .015						
Willoughby 02 1.00 02 Willoughby Hills .02 1.00 .015 Willowick .02 .875 .02 Willowick .02 .875 .02 Willshire .01 .00 .01 Wordmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015						
Willowick .02 .875 .02 Willshire .01 .00 .01 Wintersvile .01 .00 .01 Woodmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015	Willoughby	.02	1.00	.02		
Willshire .01 .00 .01 Wintersville .01 1.00 .01 Woodmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015						
Woodmere .025 1.00 .025 Woodstock .01 .00 .01 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015	Willshire	.01	.00	.01		
Woodstock .01 .00 .01 Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015			1.00			
Worthington .025 1.00 .025 Yellow Springs .015 1.00 .015						
	Worthington	.025	1.00	.025		
		.0215	1.00	.0210		

*ADDYSTON *BEXLEY *CLINTON *CONTINENTAL *HARROD *KETTLERSVILLE

2013 Tax Rate change from .01 to .015 effective 1-1-13 2012 Tax Rate and Credit Limit change from .02 .08 .02 to .025 .85 .025 effective 1-1-12 2012 Tax Effective 1-1-12 2012 Tax Effective 1-1-12 2013 Repealed Tax effective 1-1-13

 'LAKELINE
 2012 Tax Effective 1-1-12

 'MILFORD CENTER
 Credit Factor repealed as of 1-1-13

 'SHAKER HEIGHTS
 2012 Tax Effective 1-1-12

 'VALLENUEW (Finalm County) 2012 Tax Effective 1-1-12

 'VEINUEW (Finalm County) 2012 Tax Effective 1-1-12

 'VEINUEW (Finalm County) 2012 Tax Effective 1-1-12

 'VEINUEW (Finalm County) 2012 Tax Effective 1-1-12