

RATES OF TAXATION FOR 2018 (Payable 2019)

In pursuance of law, Section 323.08, I LORRAINE FENDE, TREASURER of Lake County, Ohio do hereby give notice that the number of mills levied on each dollar of property listed for taxation within said county for the tax year 2018 is as follows:

<u>FOR GENERAL COUNTY PURPOSES:</u>	<u>INSIDE</u>	<u>OUTSIDE</u>	<u>TOTAL</u>
General Fund	1.00		1.00
Metropolitan Park District (Lake Metroparks)	0.10	2.70	2.80
Lakeland Community College		3.58	3.58
Board of Developmental Disabilities (Deepwood)		4.90	4.90
Board of Alcohol, Drug Addiction & Mental Health Svcs		1.60	1.60
Narcotics Agency		0.30	0.30
Child Welfare		1.10	1.10
Senior Citizens		0.80	0.80
Regional Forensic Crime Laboratory		<u>0.70</u>	<u>0.70</u>
Total	<u>1.10</u>	15.68	16.78

FOR LOCAL PURPOSES - See Table Below

PLEASE NOTE:

On your real estate tax bill, the "Other" distribution is comprised of the following entities for the respective districts noted:

- Madison or Perry Fire Districts - (Only Taxing Districts noted in column (A) below)
- Lake County School Financing District - (Only Taxing Districts noted in column (B) below)

***Taxes are computed on each \$1,000.00 of assessed valuation.
(Assessed value is 35% of market value)

District No.**	District Name	County	Township	(A)				(B)			Total per \$1,000***	Residential/Agricultural Effective Rate per \$1,000***	Commercial/Industrial Effective Rate per \$1,000***	District No.**
				Fire District	Municipal	Library District	School	Lake City School Finance District	Joint Vocational School					
1	Madison Township	16.78	14.95	10.48		2.25	60.58	4.90	1.50	111.44	74.009867	81.787384	1	
2	Madison Village	16.78	0.95	10.48	5.80	2.25	60.58	4.90	1.50	103.24	68.575223	75.459890	2	
3	Perry Township	16.78	3.60	7.40		1.75	44.20	4.90	1.50	80.13	51.730828	75.044001	3	
4	Perry Village	16.78	1.30	7.40	2.30	1.75	44.20	4.90	1.50	80.13	51.730828	75.044001	4	
5	North Perry Village	16.78	1.30	7.40	2.30	1.75	44.20	4.90	1.50	98.13	64.942345	67.463138	5	
7	Leroy Township	16.78	12.80			1.70	60.45	4.90	1.50	97.03	65.212673	69.794855	7	
8	Concord Township/Painesville	16.78	11.70			1.70	60.45	4.90	1.50	112.36	69.322707	81.415779	8	
9	Concord Township/Chardon	16.78	11.70			2.00	81.30			111.78	65.479977	77.551886	9	
10	Concord Township/Mentor	16.78	11.70			1.70	60.45	4.90	1.50	108.45	73.351407	78.615854	10	
11	Painesville Township	16.78	23.12			1.84	88.12		1.50	131.36	84.022916	99.715969	11	
12	Painesville Township/Fairport	16.78	23.12			1.84	88.12		1.50	131.36	84.022916	99.715969	12	
13	Grand River Village	16.78	0.50		7.50	1.70	60.45	4.90	1.50	93.33	61.359221	66.071941	13	
14	Fairport Harbor Village/Port Auth.	16.78	0.50		17.86	1.84	88.12		1.50	126.60	81.295513	96.510349	14	
15	Painesville City	16.78			8.17	1.70	90.26	4.90	1.50	123.31	74.977292	98.756367	15	
16	Mentor City	16.78			4.50	2.00	81.30			104.58	59.080896	70.509015	16	
19	Mentor-on-the-Lake City	16.78			27.80	2.00	81.30		1.50	127.88	70.544369	83.372578	19	
20	Kirtland City	16.78			13.05	1.00	75.96		1.50	108.29	66.315806	68.540393	20	
21	Willoughby City/Kirtland	16.78			8.46	1.00	75.96		1.50	103.70	63.439396	65.347799	21	
22	Kirtland Hills Village/Mentor	16.78			23.00	2.00	81.30		1.50	123.08	77.30315	89.102037	22	
24	Kirtland Hills Village/Kirtland	16.78			23.00	1.00	75.96		1.50	118.24	80.619177	81.942533	24	
25	Waite Hill Village/Kirtland	16.78			22.20	1.00	75.96		1.50	117.44	79.819177	81.142533	25	
26	Waite Hill Village/Willoughby	16.78			22.20	2.30	62.12			103.40	86.076718	88.760044	26	
27	Willoughby City	16.78			8.46	2.30	62.12			89.66	69.696937	72.965310	27	
28	Willowick	16.78			19.75	2.30	62.12			100.95	82.385985	85.459747	28	
29	Wickliffe City	16.78			11.04	2.90	83.11			113.83	80.522702	98.114156	29	
30	Lakeline Village	16.78			8.00	2.30	62.12			89.20	71.859973	74.560044	30	
31	Willoughby Hills City	16.78			7.30	2.30	62.12			88.50	70.912231	73.587719	31	
33	Timberlake Village	16.78			21.20	2.30	62.12			102.40	79.542380	87.760044	33	
34	Eastlake City	16.78			12.80	2.30	62.12			94.00	73.714424	77.874499	34	
35	Painesville City/P'ville Twp.	16.78			8.17	1.70	60.45	4.90	1.50	93.50	61.978294	66.186282	35	
36	Willowick City/Kirtland	16.78			19.75	1.00	75.96		1.50	114.99	76.128444	77.842236	36	
37	Eastlake City/Kirtland	16.78			12.80	1.00	75.96		1.50	108.04	67.456883	70.256988	37	

Find your appropriate taxing district on the chart above. Multiply the assessed valuation (35% of the market value) by the effective rate for your taxing district and divide by 1,000 (effective rates are per \$1,000 of valuation). As an example, a Painesville City homeowner with an assessed valuation of \$42,000 (\$120,000 market value times 35%) would multiply the \$42,000 by the effective residential rate of 74.977292 for the City of Painesville and then divide by 1,000 which results in \$3,149.04. A Non-Business reduction in real estate taxes is provided by the State of Ohio for all residential/agricultural property in the State and an additional Owner Occupancy reduction is provided for owner-occupied residences. Therefore, in the example above, an additional 9.2594% (Non-Business) or \$291.58 and another 2.3148% (Owner Occupancy) or \$72.89 or a total of \$385.84, would be deducted from the \$3,149.04 amount, which equals a net tax of \$2,784.56. The Non-Business and Owner Occupancy factors will be on your tax bill and can fluctuate between taxing districts. This amount would be for a full year of taxes. It is imperative to understand that with the State Budget that was passed that beginning with the November 2013 election no new, additional, or replacement levies will receive Non-Business or Owner Occupancy Reductions therefore you may no longer be receiving the full 10% and/or 2.5%.