

## RATES OF TAXATION FOR 2015 (Payable 2016)

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 2015 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		3.60	3.60
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		0.70	0.70
Senior Citizens		0.50	0.50
Regional Forensic Crime Laboratory		<u>0.30</u>	<u>0.30</u>
Total	1.10	14.60	15.70

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 Cty School Finance District	Joint Vocational School					
1	Madison Township	15.70	14.95	6.48		2.25	56.12	4.90	1.50	101.90	67.989101	75.910371	1	
2	Madison Village	15.70	0.95	6.48	5.80	2.25	56.12	4.90	1.50	93.70	63.264336	69.345469	2	
3	Perry Township	15.70	3.60	7.40		1.75	44.20	4.90	1.50	79.05	54.541190	67.455587	3	
4	Perry Village	15.70	1.30	7.40	2.30	1.75	44.20	4.90	1.50	79.05	54.541190	67.455587	4	
5	North Perry Village	15.70	1.30	7.40	2.30	1.75	44.20	4.90	1.50	79.05	54.541190	67.455587	5	
7	Leroy Township	15.70	12.80			1.78	53.78	4.90	1.50	90.46	60.604993	60.908458	7	
8	Concord Township/Painesville	15.70	11.40			1.78	53.78	4.90	1.50	89.06	60.985974	63.004395	8	
9	Concord Township/Chardon	15.70	11.40			1.78	76.78		1.50	107.16	67.331872	75.441321	9	
10	Concord Township/Mentor	15.70	11.40			2.00	77.16			106.26	64.560116	75.450290	10	
11	Painesville Township	15.70	17.67			1.78	53.78	4.90	1.50	95.33	64.750591	67.835049	11	
12	Painesville Township/Fairport	15.70	17.67			1.84	89.42		1.50	126.13	85.451107	97.094881	12	
13	Grand River Village	15.70	0.50		7.50	1.78	53.78	4.90	1.50	85.66	56.678539	59.543595	13	
14	Fairport Harbor Village/Port Auth.	15.70	0.50		9.56	1.84	89.42		1.50	118.52	80.413962	90.568799	14	
15	Painesville City	15.70			8.17	1.78	91.54	4.90	1.50	123.59	78.136127	103.249194	15	
16	Mentor City	15.70			4.50	2.00	77.16			99.36	57.186232	68.332534	16	
19	Mentor-on-the-Lake City	15.70			27.80	2.00	77.16			122.66	69.800919	82.411281	19	
20	Kirtland City	15.70			13.05	1.00	77.32		1.50	108.57	69.604425	69.627270	20	
21	Willoughby City/Kirtland	15.70			8.49	1.00	77.32		1.50	104.01	66.469123	66.777782	21	
22	Kirtland Hills Village/Mentor	15.70			18.00	2.00	77.16			112.86	71.492656	82.295205	22	
24	Kirtland Hills Village/Kirtland	15.70			18.00	1.00	77.32		1.50	113.52	78.414612	78.116633	24	
25	Waite Hill Village/Kirtland	15.70			22.20	1.00	77.32		1.50	117.72	82.614612	82.316633	25	
26	Waite Hill Village/Willoughby	15.70			22.20	2.30	64.27			104.47	89.841159	91.617158	26	
27	Willoughby City	15.70			8.49	2.30	64.27			90.76	73.695670	76.078307	27	
28	Willowick	15.70			19.50	2.30	64.27			101.77	85.951805	88.212942	28	
29	Wickliffe City	15.70			8.11	2.90	83.11			109.82	77.435131	96.405005	29	
30	Lakeline Village	15.70			8.00	2.30	64.27			90.27	75.641159	77.417158	30	
31	Willoughby Hills City	15.70			7.30	2.30	64.27			89.57	74.934999	76.717158	31	
33	Timberlake Village	15.70			21.20	2.30	64.27			103.47	84.879916	90.617158	33	
34	Eastlake City	15.70			8.30	2.30	64.27			90.57	73.509499	76.280789	34	
35	Painesville City/P'ville Twp.	15.70			8.17	1.78	53.78	4.90	1.50	85.83	57.773432	60.019310	35	
36	Willowick City/Kirtland	15.70			19.50	1.00	77.32		1.50	115.02	78.725258	78.912417	36	
37	Eastlake City/Kirtland	15.70			8.30	1.00	77.32		1.50	103.82	66.282952	66.980264	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 78.136127 for the City of Painesville and then divide by 1,000 which results in \$3,281.72. 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 9.3767%(Non-Business) or \$307.72 and another 2.3441%(Owner Occupancy) or \$76.92, or a total of \$384.64, would be deducted from the \$3,281.72 amount, which equals a net tax of \$2,897.08. 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%.