

RATES OF TAXATION FOR 2019 (Payable 2020)

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 2019 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 Cty School Finance District | Joint Vocational School | | | | | |
| 1 | Madison Township | 16.78 | 14.95 | 10.48 | | 2.25 | 60.52 | 4.90 | 1.50 | 111.38 | 76.104603 | 82.215922 | 1 | |
| 2 | Madison Village | 16.78 | 0.95 | 10.48 | 5.80 | 2.25 | 60.52 | 4.90 | 1.50 | 103.18 | 68.534616 | 74.685491 | 2 | |
| 3 | Perry Township | 16.78 | 6.50 | 7.40 | | 1.75 | 44.20 | 4.90 | 1.50 | 83.03 | 54.666062 | 78.050535 | 3 | |
| 4 | Perry Village | 16.78 | 1.30 | 7.40 | 2.30 | 1.75 | 44.20 | 4.90 | 1.50 | 80.13 | 51.766793 | 75.150535 | 4 | |
| 5 | North Perry Village | 16.78 | 1.30 | 7.40 | 2.30 | 1.75 | 44.20 | 4.90 | 1.50 | 80.13 | 51.766793 | 75.150535 | 5 | |
| 7 | Leroy Township | 16.78 | 12.80 | | | 1.50 | 60.42 | 4.90 | 1.50 | 97.90 | 66.786851 | 68.924802 | 7 | |
| 8 | Concord Township/Painesville | 16.78 | 11.70 | | | 1.50 | 60.42 | 4.90 | 1.50 | 96.80 | 64.985299 | 69.120586 | 8 | |
| 9 | Concord Township/Chardon | 16.78 | 11.70 | | | 1.50 | 80.68 | | 1.50 | 112.16 | 69.144816 | 79.247723 | 9 | |
| 10 | Concord Township/Mentor | 16.78 | 11.70 | | | 2.00 | 81.34 | | | 111.82 | 65.646245 | 77.945445 | 10 | |
| 11 | Painesville Township | 16.78 | 23.12 | | | 1.50 | 60.42 | 4.90 | 1.50 | 108.22 | 73.116454 | 77.926549 | 11 | |
| 12 | Painesville Township/Fairport | 16.78 | 23.12 | | | 1.84 | 88.13 | | 1.50 | 131.37 | 84.131494 | 100.165899 | 12 | |
| 13 | Grand River Village | 16.78 | 0.50 | | 7.50 | 1.50 | 60.42 | 4.90 | 1.50 | 93.10 | 61.142441 | 65.147915 | 13 | |
| 14 | Fairport Harbor Village/Port Auth. | 16.78 | 0.50 | | 17.86 | 1.84 | 88.13 | | 1.50 | 126.61 | 81.451501 | 97.075771 | 14 | |
| 15 | Painesville City | 16.78 | | | 10.67 | 1.50 | 90.28 | 4.90 | 1.50 | 125.63 | 77.390086 | 99.775744 | 15 | |
| 16 | Mentor City | 16.78 | | | 4.50 | 2.00 | 81.34 | | | 104.62 | 59.255661 | 70.876983 | 16 | |
| 19 | Mentor-on-the-Lake City | 16.78 | | | 27.80 | 2.00 | 81.34 | | | 127.92 | 70.722910 | 83.744217 | 19 | |
| 20 | Kirtland City | 16.78 | | | 11.05 | 1.00 | 75.80 | | 1.50 | 106.13 | 64.476926 | 63.770806 | 20 | |
| 21 | Willoughby City/Kirtland | 16.78 | | | 8.48 | 1.00 | 75.80 | | 1.50 | 103.56 | 63.424565 | 63.478999 | 21 | |
| 22 | Kirtland Hills Village/Mentor | 16.78 | | | 23.00 | 2.00 | 81.34 | | | 123.12 | 77.899127 | 89.461449 | 22 | |
| 24 | Kirtland Hills Village/Kirtland | 16.78 | | | 23.00 | 1.00 | 75.80 | | 1.50 | 118.08 | 80.583752 | 80.027980 | 24 | |
| 25 | Waite Hill Village/Kirtland | 16.78 | | | 22.20 | 1.00 | 75.80 | | 1.50 | 117.28 | 79.783752 | 79.227980 | 25 | |
| 26 | Waite Hill Village/Willoughby | 16.78 | | | 22.20 | 3.30 | 61.89 | | | 104.17 | 86.904987 | 89.998744 | 26 | |
| 27 | Willoughby City | 16.78 | | | 8.48 | 3.30 | 61.89 | | | 90.45 | 70.545800 | 74.249763 | 27 | |
| 28 | Willowick | 16.78 | | | 19.75 | 3.30 | 61.89 | | | 101.72 | 83.217700 | 86.709680 | 28 | |
| 29 | Wickliffe City | 16.78 | | | 11.04 | 2.90 | 94.58 | | | 125.30 | 92.091785 | 111.184896 | 29 | |
| 30 | Lakeline Village | 16.78 | | | 8.00 | 3.30 | 61.89 | | | 89.97 | 72.704987 | 75.798744 | 30 | |
| 31 | Willoughby Hills City | 16.78 | | | 7.30 | 3.30 | 61.89 | | | 89.27 | 71.744475 | 74.857997 | 31 | |
| 33 | Timberlake Village | 16.78 | | | 21.20 | 3.30 | 61.89 | | | 103.17 | 80.474443 | 88.998744 | 33 | |
| 34 | Eastlake City | 16.78 | | | 12.80 | 3.30 | 61.89 | | | 94.77 | 74.561291 | 79.477538 | 34 | |
| 35 | Painesville City/P'ville Twp. | 16.78 | | | 10.67 | 1.50 | 60.42 | 4.90 | 1.50 | 95.77 | 64.242263 | 67.653081 | 35 | |
| 36 | Willowick City/Kirtland | 16.78 | | | 19.75 | 1.00 | 75.80 | | 1.50 | 114.83 | 76.096465 | 75.938916 | 36 | |
| 37 | Eastlake City/Kirtland | 16.78 | | | 12.80 | 1.00 | 75.80 | | 1.50 | 107.88 | 67.440056 | 68.706774 | 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 77.390086 for the City of Painesville and then divide by 1,000 which results in \$3,250.38. 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 8.9606%(Non-Business) or \$291.24 and another 2.2401%(Owner Occupancy) or \$72.80 or a total of \$364.04, would be deducted from the \$3,250.38 amount, which equals a net tax of \$2,886.34. 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%.