

# RATES OF TAXATION FOR 2025 (Payable 2026)

In pursuance of law, Section 323.08, I MICHAEL ZUREN, 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 2025 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	3.10	3.20
Lakeland Community College		3.45	3.45
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		0.70	0.70
Total	1.10	15.95	17.05

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	Town-ship	(A) Fire District	Muni- cipal	Library District	School	(B) Lake Cty School Finance District	Joint Vocational School	Total per \$1,000***	Residential/ Agricultural Effective Rate per \$1,000***	Commercial/ Industrial Effective Rate per \$1,000***	District No.**
1	Madison Township	17.05	14.95	10.48		2.25	59.69	4.90	1.50	110.82	54.978844	72.085253	1
2	Madison Village	17.05	0.95	10.48	5.80	2.25	59.69	4.90	1.50	102.62	50.488928	65.345356	2
3	Perry Township	17.05	6.50	10.40		1.75	44.20	4.90	1.50	86.30	46.207967	65.030926	3
4	Perry Village	17.05	1.30	10.40	2.30	1.75	44.20	4.90	1.50	83.40	44.307171	62.678634	4
5	North Perry Village	17.05	1.30	10.40	2.30	1.75	44.20	4.90	1.50	83.40	44.307171	62.678634	5
7	Leroy Township	17.05	13.80			1.00	59.52	4.90	1.50	97.77	50.137320	60.788940	7
8	Concord Township/Painesville	17.05	16.02			1.00	59.52	4.90	1.50	99.99	51.934712	67.188476	8
9	Concord Township/Chardon	17.05	16.02			1.00	80.68		1.50	116.25	54.843856	74.986578	9
10	Concord Township/Mentor	17.05	16.02			2.00	79.07			114.14	50.766209	75.399789	10
11	Painesville Township	17.05	24.62			1.00	59.52	4.90	1.50	108.59	54.288057	70.994865	11
12	Painesville Township/Fairport	17.05	24.62			2.34	88.50		1.50	134.01	63.059975	90.793378	12
13	Grand River Village	17.05	0.50		10.50	1.00	59.52	4.90	1.50	94.97	48.065864	61.105426	13
14	Fairport Harbor Village/Port Auth.	17.05	0.50		28.36	2.34	88.50		1.50	138.25	67.407141	95.903987	14
15	Painesville City	17.05			10.67	1.00	87.57	4.90	1.50	122.69	53.582775	88.229015	15
16	Mentor City	17.05			4.50	2.00	79.07			102.62	43.012416	64.554441	16
19	Mentor-on-the-Lake City	17.05			28.55	2.00	79.07			126.67	54.031837	78.238683	19
20	Kirtland City	17.05			11.05	1.00	71.18		1.50	101.78	51.528472	55.971496	20
21	Willoughby City/Kirtland	17.05			10.40	1.00	71.18		1.50	101.13	52.371062	58.012111	21
22	Kirtland Hills Village/Mentor	17.05			23.00	2.00	79.07			121.12	62.101916	83.237485	22
24	Kirtland Hills Village/Kirtland	17.05			23.00	1.00	71.18		1.50	113.73	68.864899	73.459511	24
25	Waite Hill Village/Kirtland	17.05			22.20	1.00	71.18		1.50	112.93	68.084899	72.659511	25
26	Waite Hill Village/Willoughby	17.05			22.20	3.30	58.42			100.97	75.175696	82.054140	26
27	Willoughby City	17.05			10.40	3.30	58.42			89.17	59.481769	67.406740	27
28	Willowick	17.05			20.00	3.30	58.42			98.77	71.068763	79.045085	28
29	Wickliffe City	17.05			10.40	2.90	90.59			120.94	62.394845	104.320708	29
30	Lakeline Village	17.05			8.00	3.30	58.42			86.77	59.008508	67.854140	30
31	Willoughby Hills City	17.05			4.80	3.30	58.42			83.57	57.775696	64.654140	31
33	Timberlake Village	17.05			21.20	3.30	58.42			99.97	63.955378	81.054140	33
34	Eastlake City	17.05			12.80	3.30	58.42			91.57	60.413136	70.969285	34
35	Painesville City/P'ville Twp.	17.05			10.67	1.00	59.52	4.90	1.50	94.64	47.779813	61.465832	35
36	Willowick City/Kirtland	17.05			20.00	1.00	71.18		1.50	110.73	63.958056	69.650456	36
37	Eastlake City/Kirtland	17.05			12.80	1.00	71.18		1.50	103.53	53.302426	61.574856	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 \$52,500 (\$150,000 market value times 35%) would multiply the \$52,500 by the effective residential rate of 53.582775 for the City of Painesville and then divide by 1,000 which results in \$2,813.10 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 8.9812%(Non-Business) or \$252.65 and another 2.2453%(Owner Occupancy) or \$63.16 or a total of \$315.81 would be deducted from the \$2,813.10 amount, which equals a net tax of \$2,497.29. 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%.