

Tuesday, March 30, 1999

To: Warren Russell, Ohio School Boards Association

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Re.: Complete Listing of School Districts, Ranked by Business Tangible Property Tax Revenue as Percent of All Local Source Revenues

The attached table ranks all 611 Ohio school districts according to the percentage of the district's local source revenues it received from the business tangible property tax in 1997. For this purpose, "business tangible" is defined as the general tangible personal property tax levied on manufacturers and merchants' inventories, manufacturing machinery and equipment, and furniture and fixtures. It does NOT include the public utility tangible property tax.

The figures indicate an extremely wide range of local dependence on this tax. Lockland City School District, in Hamilton County, ranks highest with 78.78% of its local revenues derived from the business tangible tax. Ottawa Hills Local School District, in Lucas County, ranks lowest at only 0.27%. A total of 223 school districts receive more than one-fifth of their revenues from the business tangible property tax.

Note:

- (1) Data source: Ohio Department of Taxation for tangible tax revenues and Ohio Department of Education for all local source revenues.
- (2) All calculations performed by Levin & Driscoll.
- (3) Canton Local School District, in Stark County, has been excluded from this analysis due to questions regarding the validity of data.

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
1	Lockland City SD	Hamilton	\$3,029,619	\$3,845,765	78.78%
2	St Bernard-Elmwood Place City	Hamilton	\$5,785,361	\$7,859,827	73.61%
3	Belpre City SD	Washington	\$2,523,843	\$3,706,965	68.08%
4	Anna Local SD	Shelby	\$1,955,791	\$3,155,939	61.97%
5	Mogadore Local SD	Summit	\$1,777,127	\$3,170,808	56.05%
6	River Valley Local SD	Marion	\$3,080,941	\$5,582,257	55.19%
7	Perry Local SD	Stark	\$5,170,840	\$9,574,141	54.01%
8	Bath Local SD	Allen	\$4,093,093	\$7,739,558	52.89%
9	Ontario Local SD	Richland	\$3,999,861	\$7,643,332	52.33%
10	Toronto City SD	Jefferson	\$844,622	\$1,618,609	52.18%
11	Cuyahoga Heights Local SD	Cuyahoga	\$4,162,319	\$8,344,021	49.88%
12	Springfield Local SD	Summit	\$3,417,958	\$6,863,521	49.80%
13	Hardin-Houston Local SD	Shelby	\$821,450	\$1,653,523	49.68%
14	Northridge Local SD	Montgomery	\$4,581,720	\$9,361,273	48.94%
15	Minster Local SD	Auglaize	\$1,494,733	\$3,060,189	48.84%
16	Weathersfield Local SD	Trumbull	\$1,608,907	\$3,336,429	48.22%
17	Chillicothe City SD	Ross	\$5,529,512	\$11,617,266	47.60%
18	Indian Creek Local SD	Jefferson	\$3,087,051	\$6,490,115	47.57%
19	Switzerland of Ohio Local SD	Monroe	\$2,738,162	\$5,792,077	47.27%
20	Troy City SD	Miami	\$7,330,384	\$15,509,390	47.26%
21	Benjamin Logan Local SD	Logan	\$2,208,399	\$4,685,281	47.13%
22	Van Buren Local SD	Hancock	\$2,068,405	\$4,415,147	46.85%
23	New Bremen Local SD	Auglaize	\$1,161,175	\$2,492,582	46.59%
24	Willard City SD	Huron	\$2,301,104	\$4,949,993	46.49%
25	Colonel Crawford Local SD	Crawford	\$1,550,786	\$3,473,095	44.65%
26	Warren Local SD	Washington	\$2,539,946	\$5,745,596	44.21%
27	Dover City SD	Tuscarawas	\$3,067,991	\$7,049,197	43.52%
28	Rossford Ex Vill SD	Wood	\$4,383,517	\$10,121,852	43.31%
29	Sidney City SD	Shelby	\$5,560,143	\$12,893,773	43.12%
30	Buckeye Local SD	Medina	\$3,452,034	\$8,027,766	43.00%
31	Green Local SD	Scioto	\$609,603	\$1,435,085	42.48%
32	Elgin Local SD	Marion	\$1,636,596	\$3,890,168	42.07%
33	Lakewood Local SD	Licking	\$2,822,268	\$6,737,925	41.89%
34	Twinsburg City SD	Summit	\$6,791,819	\$16,281,152	41.72%
35	Batavia Local SD	Clermont	\$2,202,162	\$5,279,329	41.71%
36	Heath City SD	Licking	\$2,024,311	\$4,884,483	41.44%
37	Buckeye Local SD	Ashtabula	\$3,428,050	\$8,304,308	41.28%
38	Orrville City SD	Wayne	\$2,174,562	\$5,287,952	41.12%
39	Woodmore Local SD	Sandusky	\$1,363,171	\$3,319,037	41.07%
40	Jackson Center Local SD	Shelby	\$577,834	\$1,407,940	41.04%
41	Shelby City SD	Richland	\$2,799,110	\$6,822,501	41.03%
42	Rolling Hills Local SD	Guernsey	\$1,894,834	\$4,648,921	40.76%
43	Ayersville Local SD	Defiance	\$1,288,824	\$3,178,455	40.55%
44	Cardinal Local SD	Geauga	\$2,100,851	\$5,208,348	40.34%
45	North Central Local SD	Williams	\$752,693	\$1,884,982	39.93%
46	Canton City SD	Stark	\$9,151,948	\$22,953,670	39.87%
47	Zanesville City SD	Muskingum	\$2,803,754	\$7,036,954	39.84%
48	Marysville Ex Vill SD	Union	\$5,311,892	\$13,365,764	39.74%
49	Mason City SD	Warren	\$4,743,757	\$11,978,142	39.60%
50	Archbold-Area Local SD	Fulton	\$2,355,496	\$5,977,528	39.41%
51	Princeton City SD	Hamilton	\$18,823,795	\$48,125,248	39.11%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
52	Austintown Local SD	Mahoning	\$3,184,011	\$8,193,357	38.86%
53	Napoleon Area City SD	Henry	\$3,002,119	\$7,799,020	38.49%
54	Madison Local SD	Richland	\$2,336,618	\$6,123,491	38.16%
55	Bryan City SD	Williams	\$2,809,571	\$7,371,005	38.12%
56	Reading Community City SD	Hamilton	\$2,573,489	\$6,904,750	37.27%
57	Solon City SD	Cuyahoga	\$11,250,152	\$30,244,311	37.20%
58	Logan Elm Local SD	Pickaway	\$2,547,419	\$6,870,009	37.08%
59	Massillon City SD	Stark	\$3,248,395	\$8,819,046	36.83%
60	Bucyrus City SD	Crawford	\$1,802,325	\$4,893,683	36.83%
61	Fostoria City SD	Seneca	\$2,289,703	\$6,306,724	36.31%
62	Bluffton Ex Vill SD	Allen	\$669,990	\$1,856,737	36.08%
63	Margaretta Local SD	Erie	\$1,632,100	\$4,537,270	35.97%
64	Wooster City SD	Wayne	\$6,509,473	\$18,234,295	35.70%
65	Clyde-Green Springs Ex Vill SD	Sandusky	\$1,933,304	\$5,503,794	35.13%
66	Shawnee Local SD	Allen	\$3,471,348	\$9,940,025	34.92%
67	Franklin City SD	Warren	\$2,565,568	\$7,415,833	34.60%
68	Norwood City SD	Hamilton	\$3,110,496	\$9,025,827	34.46%
69	Wickliffe City SD	Lake	\$3,534,077	\$10,298,973	34.31%
70	Bedford City SD	Cuyahoga	\$9,274,005	\$27,042,562	34.29%
71	Rittman Ex Vill SD	Wayne	\$1,093,541	\$3,206,022	34.11%
72	Berea City SD	Cuyahoga	\$15,074,098	\$44,269,113	34.05%
73	Lancaster City SD	Fairfield	\$5,745,400	\$16,891,428	34.01%
74	Ravenna City SD	Portage	\$2,558,772	\$7,636,291	33.51%
75	Coshocton City SD	Coshocton	\$1,536,288	\$4,607,928	33.34%
76	Sheffield-Sheffield Lake City	Lorain	\$2,162,874	\$6,591,994	32.81%
77	Hamilton Local SD	Franklin	\$1,806,739	\$5,508,196	32.80%
78	Williamsburg Local SD	Clermont	\$835,293	\$2,548,281	32.78%
79	Lordstown Local SD	Trumbull	\$1,546,496	\$4,745,543	32.59%
80	Findlay City SD	Hancock	\$7,391,626	\$22,720,382	32.53%
81	Urbana City SD	Champaign	\$1,989,090	\$6,146,129	32.36%
82	Carey Ex Vill SD	Wyandot	\$611,045	\$1,888,924	32.35%
83	Maumee City SD	Lucas	\$4,947,566	\$15,340,280	32.25%
84	Mount Vernon City SD	Knox	\$3,231,124	\$10,110,018	31.96%
85	Mansfield City SD	Richland	\$3,886,041	\$12,236,347	31.76%
86	Oregon City SD	Lucas	\$4,867,298	\$15,330,682	31.75%
87	Middletown Monroe City SD	Butler	\$9,005,989	\$28,438,251	31.67%
88	Sebring Local SD	Mahoning	\$430,282	\$1,362,900	31.57%
89	Ashland City SD	Ashland	\$3,863,329	\$12,317,940	31.36%
90	Martins Ferry City SD	Belmont	\$797,362	\$2,559,587	31.15%
91	Tri-County North Local SD	Preble	\$834,959	\$2,698,507	30.94%
92	Brooklyn City SD	Cuyahoga	\$3,168,764	\$10,260,474	30.88%
93	North Baltimore Local SD	Wood	\$606,905	\$1,968,429	30.83%
94	Washington Local SD	Lucas	\$9,310,068	\$30,361,620	30.66%
95	Piqua City SD	Miami	\$2,727,602	\$8,987,909	30.35%
96	Crestline Ex Vill SD	Crawford	\$654,628	\$2,162,246	30.28%
97	Warren City SD	Trumbull	\$5,674,983	\$18,744,930	30.27%
98	Bellefontaine City SD	Logan	\$1,928,026	\$6,379,023	30.22%
99	Waverly City SD	Pike	\$875,431	\$2,907,023	30.11%
100	Galion City SD	Crawford	\$1,488,062	\$4,943,671	30.10%
101	Youngstown City SD	Mahoning	\$4,594,354	\$15,279,422	30.07%
102	Gahanna-Jefferson City SD	Franklin	\$8,438,976	\$28,150,437	29.98%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
103	Perkins Local SD	Erie	\$3,049,960	\$10,250,707	29.75%
104	Northwood Local SD	Wood	\$1,021,085	\$3,433,419	29.74%
105	Bellevue City SD	Huron	\$1,615,861	\$5,474,291	29.52%
106	Wilmington City SD	Clinton	\$2,153,368	\$7,306,432	29.47%
107	Montpelier Ex Vill SD	Williams	\$770,682	\$2,615,535	29.47%
108	Kenton City SD	Hardin	\$1,477,313	\$5,030,078	29.37%
109	Streetsboro City SD	Portage	\$1,519,737	\$5,174,614	29.37%
110	Fredericktown Local SD	Knox	\$652,766	\$2,242,238	29.11%
111	West Carrollton City SD	Montgomery	\$3,992,029	\$13,768,386	28.99%
112	Circleville City SD	Pickaway	\$1,864,090	\$6,438,541	28.95%
113	Claymont City SD	Tuscarawas	\$728,441	\$2,516,546	28.95%
114	Elyria City SD	Lorain	\$7,795,529	\$26,958,617	28.92%
115	Cleveland Municipal SD	Cuyahoga	\$51,677,442	\$178,771,694	28.91%
116	Vandalia-Butler City SD	Montgomery	\$4,817,244	\$16,764,019	28.74%
117	Fairfield Local SD	Highland	\$228,367	\$798,218	28.61%
118	Fairless Local SD	Stark	\$1,251,296	\$4,385,714	28.53%
119	New Boston Local SD	Scioto	\$255,108	\$894,709	28.51%
120	Garaway Local SD	Tuscarawas	\$852,866	\$3,002,598	28.40%
121	Sycamore Community City SD	Hamilton	\$12,038,510	\$42,643,378	28.23%
122	Salem City SD	Columbiana	\$2,315,992	\$8,231,486	28.14%
123	Barberton City SD	Summit	\$2,901,669	\$10,317,000	28.13%
124	Miamisburg City SD	Montgomery	\$4,848,565	\$17,314,763	28.00%
125	Van Wert City SD	Van Wert	\$1,710,190	\$6,144,650	27.83%
126	Howland Local SD	Trumbull	\$3,982,235	\$14,385,583	27.68%
127	New Philadelphia City SD	Tuscarawas	\$2,358,235	\$8,554,203	27.57%
128	Sandusky City SD	Erie	\$3,922,877	\$14,274,232	27.48%
129	East Clinton Local SD	Clinton	\$568,036	\$2,068,319	27.46%
130	LaBrae Local SD	Trumbull	\$989,653	\$3,603,565	27.46%
131	Washington Court House City SD	Fayette	\$926,164	\$3,376,482	27.43%
132	Tipp City Ex Vill SD	Miami	\$1,636,830	\$6,023,821	27.17%
133	Russia Local SD	Shelby	\$240,430	\$886,750	27.11%
134	Groveport Madison Local SD	Franklin	\$3,613,469	\$13,341,957	27.08%
135	Grandview Heights City SD	Franklin	\$2,093,887	\$7,750,220	27.02%
136	Tiffin City SD	Seneca	\$2,101,844	\$7,785,883	27.00%
137	Vermilion Local SD	Erie	\$2,765,827	\$10,288,993	26.88%
138	Greenville City SD	Darke	\$2,463,064	\$9,165,501	26.87%
139	Minerva Local SD	Stark	\$1,120,143	\$4,171,415	26.85%
140	Lorain City SD	Lorain	\$6,606,279	\$24,774,900	26.67%
141	Whitehall City SD	Franklin	\$2,948,349	\$11,122,411	26.51%
142	Warrensville Heights City SD	Cuyahoga	\$3,975,616	\$14,999,088	26.51%
143	Campbell City SD	Mahoning	\$390,566	\$1,475,849	26.46%
144	Delaware City SD	Delaware	\$3,089,769	\$11,728,484	26.34%
145	Southeastern Local SD	Clark	\$463,133	\$1,787,155	25.91%
146	Alliance City SD	Stark	\$1,639,495	\$6,388,637	25.66%
147	Delphos City SD	Allen	\$822,895	\$3,212,172	25.62%
148	Lake Local SD	Wood	\$1,350,833	\$5,294,550	25.51%
149	Painesville City Local SD	Lake	\$2,353,518	\$9,252,182	25.44%
150	South-Western City SD	Franklin	\$13,825,518	\$54,513,458	25.36%
151	Hilliard City SD	Franklin	\$10,388,885	\$41,054,999	25.30%
152	Morgan Local SD	Morgan	\$1,010,106	\$4,010,664	25.19%
153	Dalton Local SD	Wayne	\$600,696	\$2,387,692	25.16%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
154	South Range Local SD	Mahoning	\$358,664	\$1,430,715	25.07%
155	Zane Trace Local SD	Ross	\$676,693	\$2,700,008	25.06%
156	Maysville Local SD	Muskingum	\$501,759	\$2,007,557	24.99%
157	Woodridge Local SD	Summit	\$1,765,147	\$7,079,873	24.93%
158	Hamilton City SD	Butler	\$4,481,687	\$18,021,682	24.87%
159	Licking Heights Local SD	Licking	\$699,892	\$2,816,437	24.85%
160	Anthony Wayne Local SD	Lucas	\$2,869,847	\$11,590,627	24.76%
161	Perry Local SD	Allen	\$470,981	\$1,906,204	24.71%
162	Dayton City SD	Montgomery	\$20,169,773	\$82,105,929	24.57%
163	Southeast Local SD	Wayne	\$909,337	\$3,741,584	24.30%
164	Millcreek-West Unity Local SD	Williams	\$295,558	\$1,218,160	24.26%
165	East Holmes Local SD	Holmes	\$1,154,918	\$4,772,685	24.20%
166	Fremont City SD	Sandusky	\$3,270,862	\$13,523,233	24.19%
167	Eaton City SD	Preble	\$1,394,892	\$5,777,988	24.14%
168	Mariemont City SD	Hamilton	\$2,015,010	\$8,383,612	24.04%
169	Botkins Local SD	Shelby	\$175,251	\$734,250	23.87%
170	Southwest Local SD	Hamilton	\$2,104,088	\$8,847,195	23.78%
171	Painesville Township Local SD	Lake	\$3,710,862	\$15,632,021	23.74%
172	Newcomerstown Ex Vill SD	Tuscarawas	\$476,924	\$2,012,349	23.70%
173	Nelsonville-York City SD	Athens	\$330,881	\$1,415,702	23.37%
174	Mentor Ex Vill SD	Lake	\$9,782,997	\$41,926,448	23.33%
175	Osnaburg Local SD	Stark	\$377,763	\$1,623,427	23.27%
176	Upper Sandusky Ex Vill SD	Wyandot	\$1,074,315	\$4,618,445	23.26%
177	Lakeview Local SD	Trumbull	\$1,338,122	\$5,754,635	23.25%
178	Steubenville City SD	Jefferson	\$798,068	\$3,448,968	23.14%
179	Marietta City SD	Washington	\$2,046,721	\$8,869,112	23.08%
180	Louisville City SD	Stark	\$1,416,624	\$6,146,873	23.05%
181	Marion City SD	Marion	\$2,207,236	\$9,579,531	23.04%
182	Clearview Local SD	Lorain	\$480,191	\$2,096,794	22.90%
183	West Muskingum Local SD	Muskingum	\$884,777	\$3,889,802	22.75%
184	Oberlin City SD	Lorain	\$1,157,384	\$5,091,790	22.73%
185	Port Clinton City SD	Ottawa	\$2,244,770	\$9,876,307	22.73%
186	Jackson Local SD	Stark	\$4,264,054	\$18,798,147	22.68%
187	Springfield City SD	Clark	\$3,977,464	\$17,615,437	22.58%
188	Cambridge City SD	Guernsey	\$1,081,962	\$4,835,049	22.38%
189	Boardman Local SD	Mahoning	\$4,329,560	\$19,394,274	22.32%
190	Leipsic Local SD	Putnam	\$383,569	\$1,731,296	22.16%
191	Versailles Ex Vill SD	Darke	\$591,617	\$2,670,813	22.15%
192	Monroeville Local SD	Huron	\$379,196	\$1,716,203	22.10%
193	Edgewood City SD	Butler	\$1,594,252	\$7,217,879	22.09%
194	Columbus City SD	Franklin	\$53,097,597	\$241,334,394	22.00%
195	Field Local SD	Portage	\$1,246,264	\$5,665,986	22.00%
196	St Marys City SD	Auglaize	\$1,152,592	\$5,258,219	21.92%
197	Blanchester Local SD	Clinton	\$462,522	\$2,112,451	21.90%
198	Akron City SD	Summit	\$16,886,048	\$77,227,434	21.87%
199	Ironton City SD	Lawrence	\$487,292	\$2,233,180	21.82%
200	Grand Valley Local SD	Ashtabula	\$474,615	\$2,189,474	21.68%
201	Clark-Shawnee Local SD	Clark	\$1,247,014	\$5,755,011	21.67%
202	Avon Lake City SD	Lorain	\$3,268,333	\$15,193,313	21.51%
203	Nordonia Hills City SD	Summit	\$3,318,017	\$15,455,379	21.47%
204	Euclid City SD	Cuyahoga	\$6,758,239	\$31,779,114	21.27%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
205	Kettering City SD	Montgomery	\$7,850,418	\$37,113,492	21.15%
206	Columbiana Ex Vill SD	Columbiana	\$618,507	\$2,958,374	20.91%
207	Sandy Valley Local SD	Stark	\$649,807	\$3,130,466	20.76%
208	Liberty-Benton Local SD	Hancock	\$724,001	\$3,505,426	20.65%
209	Rock Hill Local SD	Lawrence	\$391,029	\$1,895,044	20.63%
210	Graham Local SD	Champaign	\$717,091	\$3,475,551	20.63%
211	Medina City SD	Medina	\$5,590,594	\$27,119,228	20.61%
212	Tallmadge City SD	Summit	\$2,086,396	\$10,130,802	20.59%
213	Marlington Local SD	Stark	\$1,232,825	\$5,986,440	20.59%
214	Scioto Valley Local SD	Ross	\$228,948	\$1,112,472	20.58%
215	Norwalk City SD	Huron	\$1,313,127	\$6,398,726	20.52%
216	Kent City SD	Portage	\$3,531,807	\$17,229,817	20.50%
217	Toledo City SD	Lucas	\$19,229,204	\$94,387,491	20.37%
218	Meigs Local SD	Meigs	\$429,605	\$2,110,208	20.36%
219	Northeastern Local SD	Clark	\$1,701,322	\$8,367,383	20.33%
220	Berlin-Milan Local SD	Erie	\$982,117	\$4,831,305	20.33%
221	Ashtabula Area City SD	Ashtabula	\$1,662,357	\$8,212,666	20.24%
222	Gallipolis City SD	Gallia	\$744,424	\$3,685,445	20.20%
223	Perry Local SD	Lake	\$5,353,981	\$26,691,428	20.06%
224	McComb Local SD	Hancock	\$411,003	\$2,064,893	19.90%
225	Yellow Springs Ex Vill SD	Greene	\$620,628	\$3,129,374	19.83%
226	Swanton Local SD	Fulton	\$984,911	\$4,978,980	19.78%
227	Newbury Local SD	Geauga	\$780,166	\$3,945,335	19.77%
228	Conneaut Area City SD	Ashtabula	\$719,104	\$3,641,143	19.75%
229	Aurora City SD	Portage	\$2,212,381	\$11,228,929	19.70%
230	Huron City SD	Erie	\$1,035,710	\$5,297,269	19.55%
231	Beachwood City SD	Cuyahoga	\$3,423,339	\$17,649,290	19.40%
232	New Lexington City SD	Perry	\$330,415	\$1,722,130	19.19%
233	Wauseon Ex Vill SD	Fulton	\$704,299	\$3,672,364	19.18%
234	Brown Local SD	Carroll	\$285,712	\$1,496,039	19.10%
235	Niles City SD	Trumbull	\$1,190,432	\$6,235,294	19.09%
236	Copley-Fairlawn City SD	Summit	\$2,961,354	\$15,529,567	19.07%
237	Tri-Valley Local SD	Muskingum	\$754,583	\$3,969,065	19.01%
238	Wadsworth City SD	Medina	\$2,204,239	\$11,656,424	18.91%
239	East Liverpool City SD	Columbiana	\$978,919	\$5,179,369	18.90%
240	Triway Local SD	Wayne	\$863,653	\$4,577,512	18.87%
241	Cincinnati City SD	Hamilton	\$38,818,592	\$206,512,476	18.80%
242	Indian Lake Local SD	Logan	\$897,645	\$4,779,949	18.78%
243	Edon-Northwest Local SD	Williams	\$189,513	\$1,014,732	18.68%
244	Old Fort Local SD	Seneca	\$192,320	\$1,030,125	18.67%
245	Kalida Local SD	Putnam	\$200,317	\$1,073,409	18.66%
246	Hubbard Ex Vill SD	Trumbull	\$974,327	\$5,261,299	18.52%
247	Mad River Local SD	Montgomery	\$1,272,490	\$6,878,097	18.50%
248	Worthington City SD	Franklin	\$11,120,299	\$60,312,828	18.44%
249	Hicksville Ex Vill SD	Defiance	\$320,847	\$1,741,384	18.42%
250	James A Garfield Local SD	Portage	\$522,143	\$2,835,886	18.41%
251	Springfield Local SD	Lucas	\$2,568,257	\$13,996,515	18.35%
252	Lima City SD	Allen	\$1,499,716	\$8,200,762	18.29%
253	Portsmouth City SD	Scioto	\$837,007	\$4,578,693	18.28%
254	Brookfield Local SD	Trumbull	\$666,162	\$3,662,661	18.19%
255	Newark City SD	Licking	\$3,003,082	\$16,598,000	18.09%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
256	Struthers City SD	Mahoning	\$506,182	\$2,807,652	18.03%
257	Stryker Local SD	Williams	\$293,236	\$1,626,848	18.02%
258	Girard City SD	Trumbull	\$509,616	\$2,835,760	17.97%
259	Kings Local SD	Warren	\$1,840,766	\$10,272,404	17.92%
260	Amherst Ex Vill SD	Lorain	\$1,726,456	\$9,653,148	17.88%
261	North Canton City SD	Stark	\$2,491,932	\$14,048,310	17.74%
262	St Clairsville-Richland City S	Belmont	\$777,993	\$4,420,199	17.60%
263	Caldwell Ex Vill SD	Noble	\$338,910	\$1,929,300	17.57%
264	Elida Local SD	Allen	\$1,080,985	\$6,162,933	17.54%
265	Jackson City SD	Jackson	\$576,205	\$3,325,296	17.33%
266	Jefferson Area Local SD	Ashtabula	\$538,805	\$3,111,717	17.32%
267	West Clermont Local SD	Clermont	\$4,019,056	\$23,251,829	17.28%
268	Fairport Harbor Ex Vill SD	Lake	\$292,427	\$1,699,353	17.21%
269	Mayfield City SD	Cuyahoga	\$4,777,417	\$27,803,730	17.18%
270	Logan-Hocking Local SD	Hocking	\$946,769	\$5,510,727	17.18%
271	Lakota Local SD	Butler	\$6,442,952	\$37,566,407	17.15%
272	Defiance City SD	Defiance	\$1,157,390	\$6,758,481	17.13%
273	Independence Local SD	Cuyahoga	\$1,196,851	\$6,999,902	17.10%
274	Jonathan Alder Local SD	Madison	\$556,646	\$3,263,272	17.06%
275	Edgerton Local SD	Williams	\$314,332	\$1,846,818	17.02%
276	Maple Heights City SD	Cuyahoga	\$1,758,186	\$10,331,817	17.02%
277	Jefferson Local SD	Madison	\$405,564	\$2,384,472	17.01%
278	Mount Gilead Ex Vill SD	Morrow	\$530,511	\$3,123,501	16.98%
279	Brookville Local SD	Montgomery	\$740,024	\$4,381,408	16.89%
280	Windham Ex Vill SD	Portage	\$178,473	\$1,059,889	16.84%
281	East Muskingum Local SD	Muskingum	\$521,237	\$3,095,744	16.84%
282	Coldwater Ex Vill SD	Mercer	\$550,248	\$3,282,329	16.76%
283	Fairfield City SD	Butler	\$4,093,187	\$24,699,275	16.57%
284	Pymatuning Valley Local SD	Ashtabula	\$379,156	\$2,290,763	16.55%
285	Waterloo Local SD	Portage	\$466,245	\$2,821,336	16.53%
286	Strongsville City SD	Cuyahoga	\$5,101,748	\$31,078,117	16.42%
287	River View Local SD	Coshocton	\$1,512,842	\$9,224,919	16.40%
288	Mathews Local SD	Trumbull	\$415,311	\$2,533,768	16.39%
289	Little Miami Local SD	Warren	\$845,098	\$5,170,402	16.34%
290	Champion Local SD	Trumbull	\$841,755	\$5,150,535	16.34%
291	Adena Local SD	Ross	\$222,747	\$1,368,616	16.28%
292	Lakota Local SD	Sandusky	\$428,615	\$2,635,485	16.26%
293	Celina City SD	Mercer	\$1,139,613	\$7,063,572	16.13%
294	Madison-Plains Local SD	Madison	\$525,330	\$3,260,051	16.11%
295	Clay Local SD	Scioto	\$118,323	\$735,295	16.09%
296	Trotwood-Madison City SD	Montgomery	\$1,523,429	\$9,481,708	16.07%
297	Northeastern Local SD	Defiance	\$621,148	\$3,870,558	16.05%
298	Cuyahoga Falls City SD	Summit	\$2,000,135	\$12,473,992	16.03%
299	Wellston City SD	Jackson	\$324,667	\$2,035,231	15.95%
300	Loudonville-Perrysville Ex Vil	Ashland	\$597,806	\$3,775,540	15.83%
301	Hopewell-Loudon Local SD	Seneca	\$226,428	\$1,444,297	15.68%
302	Wellsville Local SD	Columbiana	\$134,744	\$865,127	15.58%
303	Jackson-Milton Local SD	Mahoning	\$397,571	\$2,553,599	15.57%
304	New Knoxville Local SD	Auglaize	\$161,864	\$1,041,629	15.54%
305	Willoughby-Eastlake City SD	Lake	\$6,328,574	\$40,788,183	15.52%
306	Westlake City SD	Cuyahoga	\$3,723,156	\$24,059,475	15.47%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
307	Bowling Green City SD	Wood	\$1,931,175	\$12,482,104	15.47%
308	Bettsville Local SD	Seneca	\$78,382	\$508,402	15.42%
309	Avon Local SD	Lorain	\$690,851	\$4,501,084	15.35%
310	Lebanon City SD	Warren	\$1,338,579	\$8,732,002	15.33%
311	Miami Trace Local SD	Fayette	\$829,881	\$5,436,495	15.26%
312	Ridgedale Local SD	Marion	\$324,027	\$2,125,536	15.24%
313	Geneva Area City SD	Ashtabula	\$786,736	\$5,172,819	15.21%
314	Hudson Local SD	Summit	\$3,632,259	\$24,139,498	15.05%
315	Three Rivers Local SD	Hamilton	\$1,510,239	\$10,082,560	14.98%
316	Ottawa-Glandorf Local SD	Putnam	\$628,230	\$4,215,895	14.90%
317	Antwerp Local SD	Paulding	\$226,425	\$1,520,292	14.89%
318	Pleasant Local SD	Marion	\$428,962	\$2,894,667	14.82%
319	Northwestern Local SD	Clark	\$670,059	\$4,527,200	14.80%
320	Hillsboro City SD	Highland	\$709,983	\$4,831,022	14.70%
321	Chardon Local SD	Geauga	\$1,709,417	\$11,794,294	14.49%
322	Bethel Local SD	Miami	\$304,593	\$2,109,902	14.44%
323	Pike-Delta-York Local SD	Fulton	\$464,379	\$3,242,078	14.32%
324	Oak Hill Union Local SD	Jackson	\$189,530	\$1,324,430	14.31%
325	Perrysburg Ex Vill SD	Wood	\$2,125,961	\$14,898,054	14.27%
326	South Point Local SD	Lawrence	\$288,879	\$2,042,902	14.14%
327	Cloverleaf Local SD	Medina	\$923,230	\$6,540,948	14.11%
328	Benton Carroll Salem Local SD	Ottawa	\$1,858,066	\$13,275,173	14.00%
329	Beavercreek City SD	Greene	\$3,019,356	\$21,591,033	13.98%
330	Big Walnut Local SD	Delaware	\$1,050,819	\$7,531,540	13.95%
331	Norton City SD	Summit	\$889,604	\$6,436,631	13.82%
332	Garfield Heights City SD	Cuyahoga	\$1,525,820	\$11,105,010	13.74%
333	Dublin City SD	Franklin	\$7,051,040	\$51,345,598	13.73%
334	West Holmes Local SD	Holmes	\$688,117	\$5,024,476	13.70%
335	Northwest Local SD	Hamilton	\$4,012,834	\$29,413,594	13.64%
336	Brecksville-Broadview Heights	Cuyahoga	\$2,754,211	\$20,204,469	13.63%
337	Athens City SD	Athens	\$1,192,595	\$8,767,224	13.60%
338	Green Local SD	Summit	\$1,342,047	\$9,880,381	13.58%
339	Northwest Local SD	Stark	\$655,105	\$4,878,792	13.43%
340	Xenia Community City SD	Greene	\$1,555,490	\$11,591,353	13.42%
341	London City SD	Madison	\$765,194	\$5,717,050	13.38%
342	East Palestine City SD	Columbiana	\$214,308	\$1,603,490	13.37%
343	Strasburg-Franklin Local SD	Tuscarawas	\$175,510	\$1,313,339	13.36%
344	Canal Winchester Local SD	Franklin	\$707,803	\$5,301,190	13.35%
345	Jefferson Township Local SD	Montgomery	\$319,031	\$2,398,393	13.30%
346	Bridgeport Ex Vill SD	Belmont	\$222,322	\$1,673,835	13.28%
347	Clermont-Northeastern Local SD	Clermont	\$627,278	\$4,780,773	13.12%
348	Georgetown Ex Vill SD	Brown	\$173,925	\$1,327,182	13.10%
349	Lisbon Ex Vill SD	Columbiana	\$161,507	\$1,232,656	13.10%
350	Eastwood Local SD	Wood	\$455,818	\$3,483,296	13.09%
351	Tuslaw Local SD	Stark	\$409,464	\$3,135,803	13.06%
352	Gorham Fayette Local SD	Fulton	\$170,681	\$1,310,223	13.03%
353	Indian Valley Local SD	Tuscarawas	\$400,937	\$3,078,054	13.03%
354	Winton Woods City SD	Hamilton	\$1,791,445	\$13,755,582	13.02%
355	Ledgemont Local SD	Geauga	\$191,156	\$1,472,377	12.98%
356	Wapakoneta City SD	Auglaize	\$724,699	\$5,590,106	12.96%
357	North Olmsted City SD	Cuyahoga	\$3,145,961	\$24,286,633	12.95%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
358	North Ridgeville City SD	Lorain	\$1,157,932	\$9,097,909	12.73%
359	Johnstown-Monroe Local SD	Licking	\$297,069	\$2,350,993	12.64%
360	Wellington Ex Vill SD	Lorain	\$471,159	\$3,751,401	12.56%
361	Pettisville Local SD	Fulton	\$140,324	\$1,117,876	12.55%
362	Springboro Community City SD	Warren	\$1,001,747	\$8,030,027	12.48%
363	Sylvania City SD	Lucas	\$4,026,233	\$32,299,346	12.47%
364	Milford Ex Vill SD	Clermont	\$1,868,458	\$15,148,950	12.33%
365	Newton Falls Ex Vill SD	Trumbull	\$283,647	\$2,300,940	12.33%
366	New Miami Local SD	Butler	\$132,990	\$1,079,915	12.31%
367	Harrison Hills City SD	Harrison	\$476,177	\$3,891,869	12.24%
368	Richmond Heights Local SD	Cuyahoga	\$656,817	\$5,391,709	12.18%
369	Midview Local SD	Lorain	\$850,590	\$7,030,094	12.10%
370	Kenston Local SD	Geauga	\$1,367,674	\$11,375,102	12.02%
371	Crestview Local SD	Columbiana	\$255,130	\$2,124,752	12.01%
372	Genoa Area Local SD	Ottawa	\$428,511	\$3,592,722	11.93%
373	Bloom Carroll Local SD	Fairfield	\$344,760	\$2,896,399	11.90%
374	Rootstown Local SD	Portage	\$387,357	\$3,255,203	11.90%
375	Coventry Local SD	Summit	\$483,490	\$4,086,728	11.83%
376	Southern Local SD	Columbiana	\$181,368	\$1,534,166	11.82%
377	Granville Ex Vill SD	Licking	\$809,208	\$6,849,701	11.81%
378	Westerville City SD	Franklin	\$5,589,769	\$47,403,886	11.79%
379	Vinton County Local SD	Vinton	\$331,929	\$2,815,059	11.79%
380	Wynford Local SD	Crawford	\$325,828	\$2,763,457	11.79%
381	Fairborn City SD	Greene	\$1,469,620	\$12,621,236	11.64%
382	Berkshire Local SD	Geauga	\$491,972	\$4,236,005	11.61%
383	Talawanda City SD	Butler	\$918,390	\$7,917,357	11.60%
384	Barnesville Ex Vill SD	Belmont	\$217,335	\$1,878,681	11.57%
385	Western Brown Local SD	Brown	\$286,636	\$2,482,772	11.54%
386	Crestwood Local SD	Portage	\$654,908	\$5,700,497	11.49%
387	Clear Fork Valley Local SD	Richland	\$310,136	\$2,704,199	11.47%
388	Fairbanks Local SD	Union	\$404,379	\$3,530,372	11.45%
389	Covington Ex Vill SD	Miami	\$233,855	\$2,056,921	11.37%
390	Orange City SD	Cuyahoga	\$2,546,178	\$22,462,295	11.34%
391	Greenfield Ex Vill SD	Highland	\$219,977	\$1,964,691	11.20%
392	Fort Recovery Local SD	Mercer	\$187,157	\$1,671,957	11.19%
393	Paulding Ex Vill SD	Paulding	\$443,965	\$3,976,573	11.16%
394	Stow-Munroe Falls City SD	Summit	\$2,282,299	\$20,520,527	11.12%
395	Forest Hills Local SD	Hamilton	\$2,849,028	\$26,033,212	10.94%
396	Patrick Henry Local SD	Henry	\$331,262	\$3,037,343	10.91%
397	McDonald Local SD	Trumbull	\$112,123	\$1,029,764	10.89%
398	Crooksville Ex Vill SD	Perry	\$89,589	\$823,619	10.88%
399	Brunswick City SD	Medina	\$1,674,823	\$15,554,849	10.77%
400	Beaver Local SD	Columbiana	\$407,911	\$3,794,575	10.75%
401	Buckeye Local SD	Jefferson	\$732,955	\$6,880,610	10.65%
402	St Henry Consolidated Local SD	Mercer	\$162,338	\$1,528,922	10.62%
403	Lake Local SD	Stark	\$783,800	\$7,429,546	10.55%
404	Conotton Valley Union Local SD	Harrison	\$154,562	\$1,465,690	10.55%
405	Huber Heights City SD	Montgomery	\$1,591,333	\$15,280,405	10.41%
406	Parma City SD	Cuyahoga	\$6,466,104	\$62,204,481	10.39%
407	East Cleveland City SD	Cuyahoga	\$1,240,731	\$11,961,232	10.37%
408	Miami East Local SD	Miami	\$308,921	\$2,982,246	10.36%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
409	Liberty Local SD	Trumbull	\$525,570	\$5,076,285	10.35%
410	Firelands Local SD	Lorain	\$456,842	\$4,428,531	10.32%
411	Valley Local SD	Scioto	\$97,510	\$946,028	10.31%
412	Bloomfield-Mespo Local SD	Trumbull	\$85,073	\$833,603	10.21%
413	Loveland City SD	Hamilton	\$1,054,022	\$10,343,311	10.19%
414	Indian Hill Ex Vill SD	Hamilton	\$1,682,350	\$16,632,164	10.12%
415	Upper Arlington City SD	Franklin	\$3,605,133	\$35,897,675	10.04%
416	Lexington Local SD	Richland	\$582,565	\$5,894,690	9.88%
417	Joseph Badger Local SD	Trumbull	\$226,350	\$2,293,738	9.87%
418	Canfield Local SD	Mahoning	\$861,675	\$8,777,192	9.82%
419	Western Reserve Local SD	Huron	\$202,782	\$2,087,498	9.71%
420	Ridgewood Local SD	Coshocton	\$190,438	\$1,978,123	9.63%
421	Olentangy Local SD	Delaware	\$1,772,366	\$18,427,536	9.62%
422	New London Local SD	Huron	\$175,143	\$1,838,176	9.53%
423	Mount Healthy City SD	Hamilton	\$755,296	\$7,976,737	9.47%
424	Twin Valley Community Local SD	Preble	\$185,241	\$1,966,811	9.42%
425	Ottoville Local SD	Putnam	\$71,999	\$765,833	9.40%
426	Carrollton Ex Vill SD	Carroll	\$382,958	\$4,125,269	9.28%
427	Rocky River City SD	Cuyahoga	\$1,229,807	\$13,470,196	9.13%
428	Danbury Local SD	Ottawa	\$302,913	\$3,318,089	9.13%
429	Pandora-Gilboa Local SD	Putnam	\$117,958	\$1,300,833	9.07%
430	Leetonia Ex Vill SD	Columbiana	\$105,971	\$1,174,174	9.03%
431	Green Local SD	Wayne	\$203,490	\$2,272,565	8.95%
432	Centerville City SD	Montgomery	\$2,977,203	\$33,705,151	8.83%
433	Buckeye Central Local SD	Crawford	\$172,199	\$1,952,301	8.82%
434	Tuscarawas Valley Local SD	Tuscarawas	\$247,898	\$2,823,727	8.78%
435	Plain Local SD	Stark	\$1,537,059	\$17,634,945	8.72%
436	Union Local SD	Belmont	\$135,599	\$1,570,314	8.64%
437	Tecumseh Local SD	Clark	\$614,287	\$7,126,444	8.62%
438	Lynchburg-Clay Local SD	Highland	\$85,655	\$999,615	8.57%
439	Southern Local SD	Perry	\$56,833	\$664,014	8.56%
440	Spencerville Local SD	Allen	\$180,421	\$2,109,015	8.55%
441	Lowellville Local SD	Mahoning	\$122,237	\$1,428,901	8.55%
442	Northmont City SD	Montgomery	\$1,270,342	\$14,959,309	8.49%
443	Revere Local SD	Summit	\$1,133,215	\$13,350,064	8.49%
444	South Central Local SD	Huron	\$143,354	\$1,696,753	8.45%
445	Frontier Local SD	Washington	\$77,426	\$918,711	8.43%
446	Gibsonburg Ex Vill SD	Sandusky	\$151,112	\$1,810,393	8.35%
447	Riverside Local SD	Logan	\$107,604	\$1,301,929	8.26%
448	Lakewood City SD	Cuyahoga	\$2,495,167	\$30,846,959	8.09%
449	Alexander Local SD	Athens	\$200,409	\$2,487,278	8.06%
450	Liberty Center Local SD	Henry	\$200,562	\$2,493,981	8.04%
451	Wolf Creek Local SD	Washington	\$219,346	\$2,745,140	7.99%
452	North Fork Local SD	Licking	\$198,904	\$2,492,006	7.98%
453	North Royalton City SD	Cuyahoga	\$1,290,824	\$16,264,273	7.94%
454	Wayne Trace Local SD	Paulding	\$153,195	\$1,944,023	7.88%
455	Milton-Union Ex Vill SD	Miami	\$299,402	\$3,802,292	7.87%
456	Sugarcreek Local SD	Greene	\$569,679	\$7,272,027	7.83%
457	Allen East Local SD	Allen	\$118,355	\$1,531,345	7.73%
458	Mad River-Green Local SD	Clark	\$317,354	\$4,108,265	7.72%
459	Amanda-Clearcreek Local SD	Fairfield	\$119,138	\$1,546,991	7.70%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
460	Wheelersburg Local SD	Scioto	\$140,342	\$1,825,959	7.69%
461	Scioto Valley Local SD	Pike	\$105,485	\$1,374,543	7.67%
462	Ansonia Local SD	Darke	\$97,225	\$1,284,199	7.57%
463	Poland Local SD	Mahoning	\$488,064	\$6,455,900	7.56%
464	Bellaire City SD	Belmont	\$129,376	\$1,712,330	7.56%
465	Fort Loramie Local SD	Shelby	\$120,839	\$1,621,642	7.45%
466	Hillsdale Local SD	Ashland	\$190,852	\$2,572,729	7.42%
467	Black River Local SD	Medina	\$202,425	\$2,729,805	7.42%
468	Olmsted Falls City SD	Cuyahoga	\$753,640	\$10,171,424	7.41%
469	Cory-Rawson Local SD	Hancock	\$135,462	\$1,860,573	7.28%
470	East Guernsey Local SD	Guernsey	\$118,815	\$1,644,083	7.23%
471	Plymouth Local SD	Richland	\$95,829	\$1,326,373	7.22%
472	Western Reserve Local SD	Mahoning	\$118,201	\$1,644,371	7.19%
473	Chagrin Falls Ex Vill SD	Cuyahoga	\$744,746	\$10,407,729	7.16%
474	Mechanicsburg Ex Vill SD	Champaign	\$74,879	\$1,057,659	7.08%
475	Ripley-Union-Lewis Local SD	Brown	\$94,242	\$1,332,911	7.07%
476	Highland Local SD	Medina	\$606,228	\$8,587,395	7.06%
477	Franklin Local SD	Muskingum	\$180,422	\$2,562,128	7.04%
478	Madison Local SD	Lake	\$522,157	\$7,559,307	6.91%
479	Northwest Local SD	Scioto	\$76,366	\$1,110,853	6.87%
480	South Euclid-Lyndhurst City SD	Cuyahoga	\$1,724,245	\$25,400,401	6.79%
481	Ada Ex Vill SD	Hardin	\$116,612	\$1,723,035	6.77%
482	Crestview Local SD	Richland	\$116,752	\$1,737,042	6.72%
483	Valley View Local SD	Montgomery	\$286,008	\$4,267,084	6.70%
484	Otsego Local SD	Wood	\$229,557	\$3,448,485	6.66%
485	Mapleton Local SD	Ashland	\$107,525	\$1,646,291	6.53%
486	Evergreen Local SD	Fulton	\$208,298	\$3,233,305	6.44%
487	Berne Union Local SD	Fairfield	\$131,917	\$2,050,677	6.43%
488	North College Hill City SD	Hamilton	\$232,461	\$3,623,984	6.41%
489	Deer Park Community City SD	Hamilton	\$390,307	\$6,127,741	6.37%
490	Seneca East Local SD	Seneca	\$110,790	\$1,744,857	6.35%
491	Arlington Local SD	Hancock	\$101,452	\$1,601,284	6.34%
492	Shadyside Local SD	Belmont	\$159,336	\$2,539,242	6.27%
493	Cleveland Hts-Univ Hts City SD	Cuyahoga	\$2,641,728	\$42,109,427	6.27%
494	Riverdale Local SD	Hardin	\$151,442	\$2,419,838	6.26%
495	Ross Local SD	Butler	\$315,664	\$5,280,314	5.98%
496	North Central Local SD	Wayne	\$116,008	\$1,966,787	5.90%
497	Continental Local SD	Putnam	\$75,425	\$1,280,497	5.89%
498	Northmor Local SD	Morrow	\$135,390	\$2,313,819	5.85%
499	New Riegel Local SD	Seneca	\$43,403	\$747,942	5.80%
500	Arcadia Local SD	Hancock	\$92,953	\$1,610,980	5.77%
501	Keystone Local SD	Lorain	\$235,968	\$4,100,666	5.75%
502	Bethel-Tate Local SD	Clermont	\$110,563	\$1,947,968	5.68%
503	Northwestern Local SD	Wayne	\$149,572	\$2,639,963	5.67%
504	Put-in-Bay Local SD	Ottawa	\$43,326	\$771,546	5.62%
505	Lincolnvew Local SD	Van Wert	\$139,411	\$2,485,442	5.61%
506	Cardington-Lincoln Local SD	Morrow	\$57,100	\$1,021,206	5.59%
507	Mohawk Local SD	Wyandot	\$122,694	\$2,207,602	5.56%
508	Carlisle Local SD	Warren	\$208,520	\$3,816,370	5.46%
509	Western Local SD	Pike	\$32,161	\$589,006	5.46%
510	Wayne Local SD	Warren	\$147,738	\$2,711,235	5.45%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
511	West Liberty-Salem Local SD	Champaign	\$139,541	\$2,591,452	5.38%
512	Northern Local SD	Perry	\$142,499	\$2,734,458	5.21%
513	Parkway Local SD	Mercer	\$115,606	\$2,290,973	5.05%
514	Eastern Local SD	Pike	\$29,070	\$579,626	5.02%
515	Mississinawa Valley Local SD	Darke	\$59,865	\$1,206,604	4.96%
516	Washington-Nile Local SD	Scioto	\$45,979	\$928,510	4.95%
517	Chippewa Local SD	Wayne	\$156,294	\$3,191,789	4.90%
518	Greeneview Local SD	Greene	\$129,502	\$2,649,943	4.89%
519	Teays Valley Local SD	Pickaway	\$238,190	\$4,894,854	4.87%
520	National Trail (C.R. Coblenz) Local SD	Preble	\$132,229	\$2,720,252	4.86%
521	Liberty Union-Thurston Local S	Fairfield	\$147,653	\$3,051,963	4.84%
522	Tri-Village Local SD	Darke	\$80,003	\$1,669,337	4.79%
523	Danville Local SD	Knox	\$44,127	\$926,052	4.77%
524	Oak Hills Local SD	Hamilton	\$1,012,853	\$21,304,443	4.75%
525	Springfield Local SD	Mahoning	\$128,086	\$2,718,015	4.71%
526	Madeira City SD	Hamilton	\$275,808	\$5,909,307	4.67%
527	Reynoldsburg City SD	Franklin	\$628,796	\$13,493,245	4.66%
528	Columbia Local SD	Lorain	\$137,968	\$2,962,794	4.66%
529	Plain Local SD	Franklin	\$246,681	\$5,474,883	4.51%
530	Finneytown Local SD	Hamilton	\$285,173	\$6,402,364	4.45%
531	West Branch Local SD	Mahoning	\$235,919	\$5,301,488	4.45%
532	Madison Local SD	Butler	\$121,079	\$2,742,326	4.42%
533	Hardin Northern Local SD	Hardin	\$53,085	\$1,203,014	4.41%
534	Jennings Local SD	Putnam	\$37,504	\$854,939	4.39%
535	Elmwood Local SD	Wood	\$106,352	\$2,429,222	4.38%
536	Adams County/Ohio Valley Local	Adams	\$593,757	\$13,592,448	4.37%
537	Manchester Local SD	Summit	\$180,004	\$4,173,665	4.31%
538	Crestview Local SD	Van Wert	\$71,678	\$1,663,374	4.31%
539	Southwest Licking Local SD	Licking	\$274,043	\$6,365,630	4.31%
540	Fairfield Union Local SD	Fairfield	\$135,487	\$3,186,626	4.25%
541	Lucas Local SD	Richland	\$59,171	\$1,451,820	4.08%
542	Licking Valley Local SD	Licking	\$165,089	\$4,078,213	4.05%
543	New Lebanon Local SD	Montgomery	\$78,946	\$1,963,428	4.02%
544	Southeast Local SD	Portage	\$138,393	\$3,453,254	4.01%
545	Fairland Local SD	Lawrence	\$61,713	\$1,552,946	3.97%
546	Federal Hocking Local SD	Athens	\$61,583	\$1,572,033	3.92%
547	Cedar Cliff Local SD	Greene	\$57,925	\$1,481,425	3.91%
548	North Union Local SD	Union	\$125,017	\$3,203,157	3.90%
549	Bright Local SD	Highland	\$30,470	\$792,578	3.84%
550	Paint Valley Local SD	Ross	\$37,175	\$968,042	3.84%
551	Shaker Heights City SD	Cuyahoga	\$1,633,963	\$42,763,642	3.82%
552	Vanlue Local SD	Hancock	\$29,532	\$780,493	3.78%
553	Goshen Local SD	Clermont	\$169,994	\$4,544,101	3.74%
554	Edison Local SD	Jefferson	\$369,204	\$9,870,126	3.74%
555	Kirtland Local SD	Lake	\$194,197	\$5,218,970	3.72%
556	Buckeye Valley Local SD	Delaware	\$210,649	\$5,731,124	3.68%
557	Fairview Park City SD	Cuyahoga	\$388,637	\$10,628,510	3.66%
558	Miller City-New Cleveland Loca	Putnam	\$31,814	\$870,501	3.65%
559	Bristol Local SD	Trumbull	\$51,452	\$1,413,921	3.64%
560	Eastern Local SD	Brown	\$75,166	\$2,088,059	3.60%
561	Centerburg Local SD	Knox	\$56,340	\$1,568,375	3.59%

School Districts Ranked by Business Tangible Property Tax Revenues as Percent of All Local Revenues *(continued)*

Rank	District Name	County	Business Tangible Property Tax Revenue	All Local Source Revenue	Business Tangible as Percent of All Local
562	Waynesfield-Goshen Local SD	Auglaize	\$39,454	\$1,106,178	3.57%
563	Pickerington Local SD	Fairfield	\$622,674	\$17,473,233	3.56%
564	Columbus Grove Local SD	Putnam	\$50,424	\$1,415,592	3.56%
565	Marion Local SD	Mercer	\$52,107	\$1,482,596	3.51%
566	Southern Local SD	Meigs	\$49,824	\$1,441,430	3.46%
567	Fort Frye Local SD	Washington	\$140,520	\$4,078,518	3.45%
568	United Local SD	Columbiana	\$69,619	\$2,032,911	3.42%
569	Union-Scioto Local SD	Ross	\$71,699	\$2,123,097	3.38%
570	Oakwood City SD	Montgomery	\$283,957	\$8,572,590	3.31%
571	Westfall Local SD	Pickaway	\$109,563	\$3,332,666	3.29%
572	Ridgemont Local SD	Hardin	\$35,780	\$1,092,078	3.28%
573	Southington Local SD	Trumbull	\$35,654	\$1,120,693	3.18%
574	West Geauga Local SD	Gauga	\$316,878	\$10,054,989	3.15%
575	Arcanum Butler Local SD	Darke	\$64,003	\$2,036,318	3.14%
576	College Corner Local SD	Preble	\$7,267	\$251,864	2.89%
577	Eastern Local SD	Meigs	\$20,802	\$736,553	2.82%
578	Highland Local SD	Morrow	\$53,896	\$1,933,257	2.79%
579	Minford Local SD	Scioto	\$26,061	\$944,501	2.76%
580	Bradford Ex Vill SD	Miami	\$37,020	\$1,379,983	2.68%
581	Triad Local SD	Champaign	\$42,354	\$1,652,299	2.56%
582	Noble Local SD	Noble	\$54,984	\$2,190,859	2.51%
583	Trimble Local SD	Athens	\$24,239	\$965,844	2.51%
584	Dawson-Bryant Local SD	Lawrence	\$18,044	\$727,654	2.48%
585	Gallia County Local SD	Gallia	\$191,746	\$7,909,539	2.42%
586	Bloom-Vernon Local SD	Scioto	\$17,132	\$707,087	2.42%
587	Central Local SD	Defiance	\$61,241	\$2,534,757	2.42%
588	Fairlawn Local SD	Shelby	\$22,964	\$958,772	2.40%
589	Felicity-Franklin Local SD	Clermont	\$22,355	\$965,008	2.32%
590	Maplewood Local SD	Trumbull	\$27,448	\$1,281,837	2.14%
591	Walnut Township Local SD	Fairfield	\$41,374	\$1,939,908	2.13%
592	Holgate Local SD	Henry	\$25,147	\$1,179,579	2.13%
593	East Knox Local SD	Knox	\$43,274	\$2,090,047	2.07%
594	Preble Shawnee Local SD	Preble	\$60,190	\$2,940,920	2.05%
595	Upper Scioto Valley Local SD	Hardin	\$23,690	\$1,168,618	2.03%
596	Northridge Local SD	Licking	\$60,312	\$2,985,352	2.02%
597	Clinton-Massie Local SD	Clinton	\$37,458	\$1,873,454	2.00%
598	Chesapeake Union Ex Vill SD	Lawrence	\$23,766	\$1,232,219	1.93%
599	Franklin-Monroe Local SD	Darke	\$26,907	\$1,424,113	1.89%
600	Fayetteville-Perry Local SD	Brown	\$15,463	\$910,714	1.70%
601	Bexley City SD	Franklin	\$219,960	\$13,034,004	1.69%
602	Huntington Local SD	Ross	\$12,258	\$784,259	1.56%
603	Newton Local SD	Miami	\$19,916	\$1,275,151	1.56%
604	Bay Village City SD	Cuyahoga	\$192,837	\$13,026,910	1.48%
605	Kelleys Island Local SD	Erie	\$6,414	\$459,551	1.40%
606	Wyoming City SD	Hamilton	\$64,007	\$7,569,353	0.85%
607	Symmes Valley Local SD	Lawrence	\$4,692	\$584,740	0.80%
608	New Richmond Ex Vill SD	Clermont	\$100,069	\$18,867,642	0.53%
609	Middle Bass Local SD	Ottawa	\$283	\$53,472	0.53%
610	North Bass Local SD	Ottawa	\$56	\$13,062	0.43%
611	Ottawa Hills Local SD	Lucas	\$16,962	\$6,219,896	0.27%

