

Proposed cuts hurt children, seniors, libraries

By Wendy Patton

Ten years ago, lawmakers started chopping away at certain business taxes with the promise that lost revenue we depend on for parks, schools, mental health services and libraries would be replaced. They set up a plan to temporarily reimburse local governments for the lost tax revenue through payment of “tax replacements,” with the hope economic growth would make up for the losses.

The economic growth did not materialize. Both the House and Senate version of House Bill 64, the budget for fiscal years 2016-17, would cut these tax replacements by \$106 million compared to the current budget. These cuts would reduce local governments’ ability to provide services that protect children, help seniors, fund libraries, maintain clean and safe parks and more.

Ohio’s cities and counties struggle to cover the cost of human services with scant support from the state. Ohio ranks last among the states in state support of children’s services.¹

Within the past five years, the Guernsey County mental health board held a raffle to raise funds to fight the opiate epidemic.² Yet, both the House and the Senate are spending an enormous amount of state resources – more than \$1 billion - in tax cuts that primarily benefit the wealthiest Ohioans.³

State elimination of local taxes, the start of tax replacements

In the last decade, the legislature phased out local property taxes on tangible personal property (machinery, equipment, furniture, fixtures) of businesses and utilities. The state committed to reimburse schools, local levies and local governments for the loss of this significant tax source during

Key findings

- The 2016-17 budget would cut \$106 million from local health and human service levies.
- The cuts would hurt libraries, seniors, children and others in 84 counties.
- Almost half the cuts hurt Ohio’s major cities and adjacent urban counties.
- Lawmakers propose these cuts as they embrace billion dollar-plus tax cut that benefit the richest Ohioans.

¹ Public Children’s Services Association of Ohio, “PCSAO 2014 MBR submission” at

<http://www.pcsao.org/PCSAOTools/2014/Execs%20Mtng%201-14/PCSAO2014MBRFinancingProposal.pdf>

² Rick Stillion, “Face to face with epidemic, fighting abuse with threadbare budget: Substance abuse ‘out of control,’” The Daily Jeffersonian 4/19/12 cited in Wendy Patton, “Intensifying Impact,” Policy Matters Ohio, November 22, 2012 at <http://www.policymattersohio.org/guernsey-county>

³ Zach Schiller, “Senate plan has bigger tax shift Budget outdoes the House in favoring the wealthiest, June 2015 at <http://www.policymattersohio.org/wp-content/uploads/2015/06/ITEP-on-Senate-tax-plan1.pdf>

a transitional period. The theory was that tax cuts for businesses would spur economic development that would replace lost revenues over time. A decade later, the promised economic development has not materialized. The taxable value of Ohio property has fallen, and full recovery is not expected until 2017.⁴

Local levies for health and human services lost \$210 million in tax replacement funding during the budget for 2012 and 2013 compared to the prior biennial budget period.⁵ Many lost tax replacement funding altogether during that time. The current budget stopped the phase-out for two years. The proposed budget would resume the elimination, with substantial cuts over the next two years.

Both the House and the Senate recognized the negative effect of reductions proposed in the governor's budget for schools, and at least for a two-year period, propose to offset their effect with other financial aid. This is an excellent step. But no such support has been provided to make up for the losses in funding for health and human services.

- “Senior services” or “aging” tax levies: These local levies may fund senior centers, home meals, transportation, or provide protective services. The budget proposal reduces tax reimbursements for aging levies by \$3.8 million. The cut offsets a proposed \$3.2 million increase for adult protective services for abused or neglected seniors.
- Children’s service levies fund protection for neglected and abused children. These levies will lose \$17.4 million in the proposed budget, also offsetting proposed increases elsewhere.
- Public health departments monitor infectious diseases, ensure food and water safety and oversee key programs for nutrition, health and safety. Local public health levies across the state will lose \$9.5 million.
- Mental health levies fund crisis centers, addiction services and suicide lines. Local developmental disability levies fund educational services and help those with developmental disabilities with activities of daily living so they can lead independent lives. Local levies for mental health and developmental disabilities will lose \$53.6 million compared to the current budget period.
- Libraries will lose \$6.9 million, offsetting most of an increase in revenue sharing.⁶
- Other special districts – from parks to ambulance districts, fire districts, street lighting districts and others – stand to lose another \$16.1 million.

Table 1 illustrates the proposed cuts. Changes to the tax replacements will cut health and human services and other local levies \$106.6 million.

⁴ See Wendy Patton and Zach Schiller, Hard Times at City Halls, Policy Matters Ohio, January 2015 at <http://www.policymattersohio.org/hard-times-jan2015>. Even then, that does not include the effects of inflation.

⁵ See Wendy Patton, “A Thousand Blows” and “Intensifying Impact,” Policy Matters Ohio, at www.policymattersohio.org.

⁶ The Legislative Service Commission Comparison Document notes that the House increased the Increases the percent of General Revenue Fund tax revenues transferred to the Public Library Fund to 1.70% in FY 2016 and FY 2017, from 1.66% under permanent law, which will increase funding by an estimated \$10 million in each year.

Type of Levy	FY 2014-15	FY 2016-17	FY 2016-17 compared To FY 2014-15
County aging levies	\$5,012,299	\$1,257,958	-\$3,754,342
Children's service levies	\$24,748,366	\$7,321,563	-\$17,426,803
Public health levies	\$16,995,952	\$7,527,822	-\$9,468,130
MH/DD levies	\$84,226,956	\$30,601,836	-\$53,625,120
Library levies	\$7,899,885	\$1,641,939	-\$6,257,946
Levies for special districts	\$27,088,360	\$11,014,667	-\$16,073,693
Total loss to health and human service levies	\$165,971,818	\$59,365,785	-\$106,606,033

Source: Policy Matters analysis of Ohio Department of Taxation data at http://www.tax.ohio.gov/personal_property/phaseout.aspx

Local governments fund important local services through taxes levied on the value of property. Medicaid does not cover some critical, non-medical services to fight the opiate epidemic, like suicide hot lines and housing.⁷ Yet the budget proposal for the next two years would cut \$53 million in tax replacements from local mental health and developmental disability levies (see Table 1, above). In Allen County, the mental health board anticipates the loss of tax replacements will force them to eliminate four “life coaches,” who are helping 250 residents recover from addiction. The board of developmental disabilities anticipates they could no longer serve the families of up to 100 developmentally disabled residents.⁸ Other emergency services hurt by loss of tax replacements serve businesses as well as residents. For example, the Shawnee Township Fire Department is a critical player in the regional response for hazardous materials and foam firefighting needs. Aging or limited equipment or materials can raise insurance prices for industrial users dependent on their services. Loss of tax replacements could lead to higher insurance rates for key employers.⁹

Many services lost all of their tax replacement funding in the 2012-13 budget, which accelerated the planned phase-out of tax replacements. Most of the state's counties – 84 out of 88 – have human service or special district levies that are still supported by tax replacements. These services will be harmed in the proposed cuts in the budget for 2016-17. The appendix has county-by-county tables that compare tax replacements in calendar years 2014 with 2017

Urban counties and counties adjacent to the state's biggest cities face significant losses. Hamilton County and Franklin County face a projected loss of about \$9 million each in tax replacements for

⁷ Testimony of Cheri Walters, CEO of the County Association of Behavioral Health Authorities, cited in Gongwer-Ohio, June 11, 2015 at http://www.gongwer-oh.com/programming/news.cfm?newsedition_id=8411102#sthash.xYxfowaX.dpuf

⁸ Wendy Patton, Executive budget and Ohio's local government: Modest and uncertain gains don't make up for big losses over time,” April 20-15 at <http://www.policymattersohio.org/wp-content/uploads/2015/04/Local-government-final-AH-edits-accepted.pdf>

⁹ Testimony of fire chief Todd Truesdale of the Shawnee Township Fire Department, March 10 2015. - See more at: <http://www.policymattersohio.org/localgovt-april-2015#sthash.CPIpnWKw.dpuf>

human service levies in 2017 compared to 2014. Cuyahoga County (Cleveland) will see state support drop by \$7.8 million. Lucas County (Toledo) will lose 4.8 million. Montgomery County (Dayton), loses \$3.9 million. Medium-sized cities and less urban counties will experience losses as well. Human service and special district levies in Portage County will lose \$1.2 million by 2017. Richland County will lose \$1.1 million.

Conclusion

Cuts to tax replacements proposed in the both the House and Senate version of the Ohio budget for FY 2016 and 2017 will be felt in most counties of the state. Localities have no property tax capacity to replace such loss without raising taxes. Not only have real property values failed to replace tangible property tax revenues, they have fallen since 2008 and will not recover, statewide, until 2017.

This is not the time for more cuts to local revenues. Cuts have impacted property values and quality of life in communities across the state. Further cuts will do further harm. Lawmakers need to find a permanent replacement for the tax cuts imposed on health and human service levies and special districts to maintain quality of life for Ohio families and communities.

Appendix

Table A-1				
Cuts to local health and human service levies and special districts from loss of state tax replacements				
County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Adams	County MH/DD Services	\$161,350	\$115,817	-\$45,533
Adams	County Health Services	\$15,726	\$11,038	-\$4,688
Adams	County Children's Services	\$103,783	\$45,066	-\$58,717
	Losses in Adams County	\$280,859	\$171,920	-\$108,938
Allen	Children Services	\$298,999	\$181,387	-\$117,612
Allen	Johnny Appleseed Metro Park Dist	\$171,466	\$104,308	-\$67,158
Allen	Joint Mental Health District	\$157,930	\$-	-\$157,930
Allen	Marimor School	\$861,539	\$570,384	-\$291,155
Allen	Senior Citizens	\$183,862	\$113,918	-\$69,944
Allen	Bluffton Public Library	\$4,015	\$-	-\$4,015
Allen	Delphos Library	\$11,493	\$-	-\$11,493
	Losses in Allen County	\$1,689,304	\$969,998	-\$719,306
Ashland	Jackson-Perry-Polk Fire District# 1	\$2,747	\$-	-\$2,747
Ashland	Mohican-Perry-Jer. Fire District# 2	\$1,691	\$-	-\$1,691
Ashland	County MH/DD Services	\$192,901	\$-	-\$192,901
	Losses in Ashland County	\$197,338	\$-	-\$197,338
Ashtabula	Northwest Ambulance District	\$5,966	\$-	-\$5,966
Ashtabula	South Central Ambulance District	\$8,335	\$-	-\$8,335
Ashtabula	Jefferson Jnt Union Cemetery Dist.	\$4,746	\$792	-\$3,955
Ashtabula	Orwell Jnt. Rec. District	\$11,479	\$9,551	-\$1,928
Ashtabula	Ashtabula Twp. Park District	\$86,950	\$66,905	-\$20,044
Ashtabula	Geneva Twp. Park District	\$654	\$-	-\$654
Ashtabula	Saybrook Twp. Park District	\$4,168	\$372	-\$3,796
Ashtabula	Conneaut Twp. Park District	\$10,576	\$823	-\$9,753
Ashtabula	County MH/DD Services	\$684,371	\$262,583	-\$421,788
Ashtabula	County Children's Services	\$156,085	\$-	-\$156,085
Ashtabula	County Aging	\$112,652	\$33,488	-\$79,164
	Losses in Ashtabula County	\$1,107,056	\$377,283	-\$729,773

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Auglaize	County MH/DD Services	\$570,720	\$335,700	-\$235,020.69
Auglaize	County Health Services	\$73,853	\$30,483	-\$43,370.10
Auglaize	County Aging	\$10,854	\$-	-\$10,853.86
	Losses in Auglaize County	\$655,427	\$366,182	-\$289,244.65
Belmont	Colerain-Pease Fire District# 1	\$2,630	\$-	-\$2,630.34
Belmont	Cumberland Trail Fire Dist #4	\$47,778	\$-	-\$47,777.72
Belmont	County MH/DD Services	\$462,685	\$126,641	-\$336,043.98
Belmont	County Children's Services	\$80,302	\$55,278	-\$25,023.64
Belmont	County Aging	\$4,512	\$-	-\$4,512.48
	Losses in Belmont County	\$597,907	\$181,919	-\$415,988.16
Butler	County MH/DD Services	\$486,059	\$-	-\$486,059.36
Butler	County Children's Services	\$369,287	\$-	-\$369,287.14
Butler	County Aging	\$272,075	\$-	-\$272,074.84
	Losses in Butler County	\$1,127,421	\$-	-\$1,127,421.34
Carroll	B&M Joint Ambulance District	\$3,536	\$-	-\$3,536.34
Carroll	County Aging	\$4,542	\$-	-\$4,541.84
	Losses in Carroll County	\$8,078	\$-	-\$8,078.18
Champaign	Logan-Cham Co Mental Health	\$83,044	\$22,934	-\$60,109.15
Champaign	Jsp Fire District	\$30,958	\$14,520	-\$16,438.02
Champaign	Champaign Library District	\$12,739	\$-	-\$12,738.66
Champaign	County MH/DD Services	\$240,169	\$93,752	-\$146,417.05
Champaign	County Children's Services	\$38,516	\$7,993	-\$30,523.06
Champaign	County Aging	\$7,703	\$-	-\$7,703.22
	Losses in Champaign County	\$413,128	\$139,199	-\$273,929.16
Clark	Clark County Health District	\$53,134	\$-	-\$53,134.18
Clark	County MH/DD Services	\$490,729	\$-	-\$490,728.92
Clark	County Children's Services	\$399,245	\$56,063	-\$343,182.06
Clark	County Aging	\$51,714	\$-	-\$51,713.70
	Losses in Clark County	\$994,821	\$56,063	-\$938,758.86

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Clermont	Clermont County Park Board	\$2,053	\$-	-\$2,052.80
Clermont	Central Joint Fire & Ems District	\$72,293	\$-	-\$72,293.48
Clermont	County MH/DD Services	\$379,686	\$-	-\$379,685.72
	Losses in Clermont County	\$454,032	\$-	-\$454,032.00
Clinton	Blan-Marion Twp. Jnt Fire Dist	\$45,635	\$30,466	-\$15,169.55
Clinton	Clinton Highland Jfd	\$22,616	\$8,346	-\$14,270.44
Clinton	S.R.W.W. Jfd #2	\$29,526	\$21,731	-\$7,795.59
Clinton	Blanchester Library District	\$11,192	\$-	-\$11,192.44
Clinton	County MH/DD Services	\$117,667	\$30,586	-\$87,080.82
Clinton	County Health Services	\$16,797	\$-	-\$16,797.24
Clinton	County Children's Services	\$132,656	\$71,253	-\$61,402.69
Clinton	County Aging	\$29,979	\$-	-\$29,979.40
	Losses in Clinton County	\$406,070	\$162,381	-\$243,688.17
Columbiana	Salem Township Fire District	\$775	\$-	-\$774.92
Columbiana	County MH/DD Services	\$376,107	\$-	-\$376,107.36
Columbiana	County Children's Services	\$27,065	\$-	-\$27,065.32
	Losses in Columbiana County	\$403,948	\$-	-\$403,947.60
Coshocton	Three Rivers Fire District	\$1,904	\$-	-\$1,903.92
Coshocton	County MH/DD Services	\$228,377	\$37,745	-\$190,631.65
Coshocton	County Children's Services	\$53,181	\$24,626	-\$28,555.54
Coshocton	County Aging	\$19,100	\$-	-\$19,100.36
	Losses in Coshocton County	\$302,562	\$62,371	-\$240,191.47
Crawford	County MH/DD Services	\$175,840	\$8,952	-\$166,888.09
Crawford	County Children's Services	\$31,948	\$19,132	-\$12,815.92
Crawford	County Aging	\$31,810	\$5,163	-\$26,647.71
	Losses in Crawford County	\$239,598	\$33,246	-\$206,351.72

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Cuyahoga	Cleveland Metro Parks	\$703,431	\$-	-\$703,430.86
Cuyahoga	Cleveland-Cuyahoga Port Authority	\$95,654	\$-	-\$95,653.90
Cuyahoga	Cleveland Library	\$2,188,380	\$-	-\$2,188,379.88
Cuyahoga	Euclid Library	\$89,756	\$-	-\$89,756.10
Cuyahoga	County MH/DD Services	\$1,674,199	\$-	-\$1,674,198.72
Cuyahoga	County Health Services	\$3,016,801	\$-	-\$3,016,800.82
	Losses in Cuyahoga County	\$7,768,220	\$-	-\$7,768,220.28
Darke	Darke County Park District	\$17,805	\$-	-\$17,805.06
Darke	County MH/DD Services	\$77,655	\$-	-\$77,655.40
	Losses in Darke County	\$95,460	\$-	-\$95,460.46
Defiance	4-County Community Health Dist	\$305,322	\$100,729	-\$204,593.28
Defiance	County MH/DD Services	\$183,041	\$47,554	-\$135,487.52
Defiance	County Health Services	\$49,883	\$10,069	-\$39,814.21
Defiance	County Aging	\$56,309	\$8,927	-\$47,381.15
	Losses in Defiance County	\$594,555	\$167,279	-\$427,276.16
Delaware	Bst And G Fire Dept.	\$7,756	\$-	-\$7,755.78
	Loss in Delaware County	\$7,756	\$-	-\$7,755.78
Erie	Erie County Park District County	\$130,024	\$19,148	-\$110,875.55
Erie	Erie-Lorain Health Dist.	\$77,745	\$-	-\$77,745.48
Erie	Erie-Ottawa Mental Health Dist.	\$61,629	\$-	-\$61,628.68
Erie	Huron Public Library	\$1,950	\$-	-\$1,950.14
Erie	County MH/DD Services	\$300,415	\$44,896	-\$255,519.00
Erie	County Aging	\$42,762	\$861	-\$41,901.49
	Loss in Erie County	\$614,525	\$64,905	-\$549,620.34
Fairfield	Fairfield Co. District Library	\$1,780	\$-	-\$1,779.94
	Loss in Fairfield County	\$1,780	\$-	-\$1,779.94
Fayette	County MH/DD Services	\$148,837	\$25,220	-\$123,617.57
Fayette	County Health Services	\$74,876	\$21,528	-\$53,348.44
	Loss in Fayette County	\$223,713	\$46,747	-\$176,966.01

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Franklin	Col.&Franklin County Pub Lib D	\$2,185,187	\$36,853	-\$2,148,334.37
Franklin	Grandview Hts Pub Lib Dist	\$18,296	\$-	-\$18,295.64
Franklin	County MH/DD Services	\$4,400,818	\$-	-\$4,400,817.84
Franklin	County Children's Services	\$2,085,881	\$-	-\$2,085,881.26
Franklin	County Aging	\$215,277	\$-	-\$215,277.20
	Losses in Franklin County	\$8,905,459	\$36,853	-\$8,868,606.31
Fulton	Delta Public Library	\$10,556	\$-	-\$10,555.92
Fulton	Archbold Community Library	\$17,211	\$1,486	-\$15,725.01
Fulton	County MH/DD Services	\$215,612	\$46,566	-\$169,046.25
Fulton	County Health Services	\$76,400	\$39,707	-\$36,692.75
Fulton	County Aging	\$72,358	\$7,806	-\$64,551.44
	Losses in Fulton County	\$392,137	\$95,565	-\$296,571.37
Gallia	169 Board-Mr/Dd	\$81,957	\$22,330	-\$59,627.29
Gallia	Gallia General Health Dist.	\$35,484	\$15,511	-\$19,972.92
Gallia	Gallia County Library	\$23,846	\$-	-\$23,845.80
	Losses in Gallia County	\$141,287	\$37,841	-\$103,446.01
Geauga	East Geauga Fire District	\$100,198	\$73,126	-\$27,071.29
Geauga	Burton Public Library District	\$1,357	\$-	-\$1,357.40
Geauga	County Aging	\$30,864	\$-	-\$30,863.76
	Losses in Geauga County	\$132,419	\$73,126	-\$59,292.45
Guernsey	County MH/DD Services	\$328,288	\$137,015	-\$191,272.96
Guernsey	County Health Services	\$59,270	\$21,522	-\$37,747.72
Guernsey	County Children's Services	\$98,341	\$23,872	-\$74,469.22
Guernsey	County Aging	\$51,866	\$14,497	-\$37,369.40
	Losses in Guernsey County	\$537,765	\$196,906	-\$340,859.30

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Hamilton	Western Joint Ambulance District	\$21,118	\$3,245	-\$17,872.92
Hamilton	Hamilton County Park District	\$667,589	\$-	-\$667,588.94
Hamilton	County MH/DD Services	\$3,892,537	\$-	-\$3,892,536.58
Hamilton	County Health Services	\$4,464,169	\$2,361,710	-\$2,102,458.52
Hamilton	County Children's Services	\$2,182,012	\$275,607	-\$1,906,404.96
Hamilton	County Aging	\$724,662	\$-	-\$724,661.96
	Losses in Hamilton County	\$11,952,087	\$2,640,563	-\$9,311,523.88
Hancock	Hancock Co. Park District	\$105,870	\$35,651	-\$70,219.67
Hancock	Pmp Jt Ambulance District	\$43,187	\$26,602	-\$16,585.20
Hancock	County MH/DD Services	\$751,121	\$276,596	-\$474,525.07
Hancock	County Aging	\$38,924	\$-	-\$38,923.70
	Losses in Hancock County	\$939,102	\$338,848	-\$600,253.64
Hardin	Bkp Ambulance District	\$15,798	\$1,735	-\$14,063.08
Hardin	Ridgemont Public Library	\$118	\$-	-\$118.06
Hardin	County MH/DD Services	\$142,964	\$22,703	-\$120,260.37
Hardin	County Aging	\$11,874	\$-	-\$11,874.14
	Losses in Hardin County	\$170,754	\$24,438	-\$146,315.65
Harrison	General Health District	\$2,616	\$-	-\$2,616.22
Harrison	County MH/DD Services	\$32,161	\$-	-\$32,160.80
Harrison	County Children's Services	\$1,495	\$-	-\$1,495.00
	Losses in Harrison County	\$36,272	\$-	-\$36,272.02
Henry	Flatrock Fire District	\$150	\$-	-\$150.32
Henry	Napoleon Public Library	\$48,283	\$15,952	-\$32,330.70
Henry	County MH/DD Services	\$372,128	\$176,679	-\$195,449.09
Henry	County Health Services	\$60,843	\$21,317	-\$39,526.67
	Losses in Henry County	\$481,404	\$213,947	-\$267,456.78
Highland	North Joint Fire District	\$8,058	\$-	-\$8,057.80
Highland	County MH/DD Services	\$53,836	\$-	-\$53,835.76
Highland	County Health Services	\$26,250	\$4,122	-\$22,127.24
	Losses in Highland County	\$88,143	\$4,122	-\$84,020.80

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Hocking	County Aging	\$1,333	\$-	-\$1,332.74
	Loss in Hocking County	\$1,333	\$-	-\$1,332.74
Holmes	Holmes Co Fire District #1	\$3,510	\$-	-\$3,509.80
Holmes	East Holmes Fire District	\$48,596	\$21,645	-\$26,951.75
Holmes	Clark Twp. Fire District	\$1,461	\$-	-\$1,461.04
Holmes	County MH/DD Services	\$348,801	\$172,539	-\$176,262.32
	Losses in Holmes County	\$402,369	\$194,184	-\$208,184.91
Huron	Firelands Ambulance District	\$6,200	\$32	-\$6,167.96
Huron	Huron Co. General Health District	\$43,835	\$15,700	-\$28,134.30
Huron	Huron River Joint Fire Dist.	\$9,265	\$1,311	-\$7,954.14
Huron	Tri-Community Ambulance Service	\$6,790	\$3,016	-\$3,773.54
Huron	Tri-Community Fire District	\$8,361	\$1,313	-\$7,048.40
Huron	Norwalk Public Library	\$7,185	\$-	-\$7,185.08
Huron	County MH/DD Services	\$233,168	\$37,014	-\$196,154.08
Huron	County Aging	\$35,548	\$6,470	-\$29,077.77
	Losses in Huron County	\$350,352	\$64,856	-\$285,495.27
Jackson	Madison-Jefferson Joint Fire Dist.	\$4,110	\$-	-\$4,110.18
Jackson	County MH/DD Services	\$48,309	\$6,104	-\$42,205.69
Jackson	County Health Services	\$14,001	\$-	-\$14,000.86
Jackson	County Aging	\$10,916	\$-	-\$10,915.78
	Losses in Jackson County	\$77,336	\$6,104	-\$71,232.51
Jefferson	Eastern Ohio Regional Transit Auth.	\$59,814	\$27,043	-\$32,771.47
Jefferson	Warren Twp. Park District	\$16,469	\$14,005	-\$2,464.47
Jefferson	Steel Valley Regional Transit	\$60,010	\$31,497	-\$28,512.95
Jefferson	Tems Joint Ambulance District	\$24,338	\$8,461	-\$15,877.19
Jefferson	County MH/DD Services	\$711,785	\$522,922	-\$188,862.70
Jefferson	County Children's Services	\$177,347	\$129,912	-\$47,435.12
Jefferson	County Aging	\$49,501	\$-	-\$49,501.08
	Losses in Jefferson County	\$1,099,265	\$733,840	-\$365,424.98

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

Table A-1

Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Knox	Fredericktown Recreation District	\$9,776	\$373	-\$9,403.21
Knox	County Health Services	\$9,142	\$-	-\$9,141.80
Knox	County Children's Services	\$52,694	\$4,633	-\$48,061.56
Knox	County Aging	\$18,454	\$-	-\$18,453.92
	Losses in Knox County	\$90,066	\$5,006	-\$85,060.49
Lake	Metropolitan Park District	\$112,444	\$-	-\$112,443.60
Lake	Lake County Financing District	\$611,803	\$290,823	-\$320,979.72
Lake	Perry Twp. Library District	\$76,889	\$53,026	-\$23,863.00
Lake	Perry Joint Fire District	\$615,720	\$494,851	-\$120,869.56
Lake	Lake County Library District	\$18,818	\$-	-\$18,818.40
Lake	Wickliffe Public Library	\$877	\$-	-\$876.96
Lake	County MH/DD Services	\$845,623	\$-	-\$845,622.84
Lake	County Children's Services	\$84,857	\$-	-\$84,857.42
	Losses in Lake County	\$2,367,031	\$838,699	-\$1,528,331.50
Lawrence	County MH/DD Services	\$7,917	\$-	-\$7,917.00
	Losses in Lawrence County	\$7,917	\$-	-\$7,917.00
Licking	County MH/DD Services	\$66,919	\$-	-\$66,918.52
Licking	County Children's Services	\$12,870	\$-	-\$12,869.94
Licking	County Aging	\$11,899	\$-	-\$11,898.64
	Losses in Licking County	\$91,687	\$-	-\$91,687.10
Logan	Bmrt Ambulance District	\$520	\$-	-\$519.84
Logan	Indian Lake Jt. Fire Dist.	\$5,447	\$-	-\$5,447.32
Logan	Indian Lake Jnt. Ambulance District	\$4,690	\$-	-\$4,689.98
Logan	County MH/DD Services	\$471,622	\$253,965	-\$217,656.89
Logan	County Children's Services	\$98,956	\$28,227	-\$70,728.54
	Losses in Logan County	\$581,235	\$282,192	-\$299,042.57

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

Table A-1

Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Lorain	Lorain County Community College	\$271,541	\$-	-\$271,541.32
Lorain	South Lorain Ambulance District	\$18,199	\$-	-\$18,199.38
Lorain	Wellington Community Fire Dist.	\$9,589	\$-	-\$9,588.64
Lorain	Amherst Public Library	\$2,420	\$-	-\$2,419.94
Lorain	Avon Lake Public Library	\$27,341	\$-	-\$27,341.04
Lorain	Lorain Public Library	\$2,358	\$-	-\$2,358.48
Lorain	County MH/DD Services	\$604,959	\$-	-\$604,959.34
Lorain	County Children's Services	\$104,547	\$-	-\$104,546.98
	Losses in Lorain County	\$1,040,955	\$-	-\$1,040,955.12
Lucas	Toledo Area Metroparks	\$443,540	\$-	-\$443,539.94
Lucas	Toledo Area Regional Transit	\$518,485	\$-	-\$518,485.10
Lucas	Toledo-Lucas Co. Port Authority	\$175,662	\$53,364	-\$122,298.20
Lucas	Toledo-Lucas Co. Public Library	\$572,258	\$-	-\$572,258.46
Lucas	County MH/DD Services	\$2,221,881	\$-	-\$2,221,881.48
Lucas	County Children's Services	\$722,193	\$-	-\$722,192.94
Lucas	County Aging	\$128,039	\$-	-\$128,038.88
	Losses in Lucas County	\$4,782,059	\$53,364	-\$4,728,695.00
Madison	Madison Co. Emerg. Medical Dist.	\$15,635	\$-	-\$15,634.64
Madison	Sterling Joint Ambulance District	\$42,443	\$-	-\$42,443.04
Madison	Pleasant Darby Union Cemetery Dist	\$3,968	\$260	-\$3,707.59
Madison	Tri-County Joint Fire District	\$21,634	\$1,862	-\$19,772.39
Madison	London Public Library	\$8,624	\$-	-\$8,623.58
Madison	County MH/DD Services	\$136,173	\$7,448	-\$128,724.84
Madison	County Health Services	\$28,437	\$-	-\$28,437.22
Madison	County Aging	\$15,265	\$-	-\$15,264.60
	Losses in Madison County	\$272,178	\$9,570	-\$262,607.90

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

Table A-1

Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Mahoning	Boardman Twshp Park District	\$20,168	\$-	-\$20,167.94
Mahoning	Mill Crk Metro Park Dist	\$120,079	\$-	-\$120,078.76
Mahoning	County MH/DD Services	\$762,821	\$-	-\$762,821.06
Mahoning	County Children's Services	\$387,907	\$15,444	-\$372,462.81
	Loss in Mahoning County	\$1,290,975	\$15,444	-\$1,275,530.57
Marion	First Consolidated Fire District	\$105,239	\$51,355	-\$53,884.65
Marion	County MH/DD Services	\$448,331	\$215,726	-\$232,605.49
Marion	County Children's Services	\$175,923	\$102,419	-\$73,504.45
	Losses in Marion County	\$729,494	\$369,499	-\$359,994.59
Medina	Ella Everhard Public Library	\$4,953	\$-	-\$4,953.32
Medina	County MH/DD Services	\$279,730	\$-	-\$279,729.50
Medina	County Health Services	\$61,113	\$-	-\$61,113.00
	Losses in Medina County	\$345,796	\$-	-\$345,795.82
Mercer	Jefferson Rural Fire District	\$8,346	\$2,647	-\$5,698.92
Mercer	Tri County Mental Health	\$36,867	\$-	-\$36,866.52
Mercer	County MH/DD Services	\$57,536	\$-	-\$57,536.28
Mercer	County Aging	\$9,166	\$-	-\$9,165.54
	Losses in Mercer County	\$111,914	\$2,647	-\$109,267.26
Miami	Miami County Health District	\$7,143	\$-	-\$7,142.72
Miami	Tri-County Mental Health District	\$208,535	\$86,983	-\$121,552.39
Miami	County MH/DD Services	\$579,206	\$127,374	-\$451,832.27
	Losses in Miami County	\$794,884	\$214,356	-\$580,527.38
Monroe	Monroe County Park District	\$13,223	\$5,186	-\$8,036.29
Monroe	County MH/DD Services	\$78,860	\$31,246	-\$47,614.59
Monroe	County Aging	\$5,127	\$1,730	-\$3,396.52
	Losses in Monroe County	\$97,210	\$38,162	-\$59,047.40

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Table A-1

Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Montgomery	Five River Metro Parks	\$525,652	\$-	-\$525,651.84
Montgomery	Dayton Metro Library	\$236,887	\$-	-\$236,887.40
Montgomery	County MH/DD Services	\$1,080,878	\$-	-\$1,080,878.36
Montgomery	County Children's Services	\$2,109,946	\$-	-\$2,109,945.90
	Losses in Montgomery County	\$3,953,364	\$-	-\$3,953,363.50
Morgan	County MH/DD Services	\$20,896	\$-	-\$20,895.70
Morgan	County Aging	\$5,651	\$14	-\$5,636.80
	Losses in Morgan County	\$26,547	\$14	-\$26,532.50
Morrow	Cardington Jnt Recreation District	\$1,100	\$-	-\$1,100.16
Morrow	County Health Services	\$9,045	\$-	-\$9,044.72
	Losses in Morrow County	\$10,145	\$-	-\$10,144.88
Muskingum	County MH/DD Services	\$328,115	\$45,474	-\$282,641.53
Muskingum	County Health Services	\$68,492	\$-	-\$68,492.00
Muskingum	County Children's Services	\$91,721	\$-	-\$91,721.30
Muskingum	County Aging	\$24,951	\$-	-\$24,950.54
	Losses in Muskingum County	\$513,279	\$45,474	-\$467,805.37
Noble	County MH/DD Services	\$19,768	\$-	-\$19,768.14
Noble	County Aging	\$580	\$-	-\$579.72
	Losses in Noble County	\$20,348	\$-	-\$20,347.86
Ottawa	Mid-County Emergency Medical Ser.	\$8,191	\$108	-\$8,083.61
Ottawa	Allen-Clay Joint Fire District	\$2,138	\$-	-\$2,137.94
Ottawa	County MH/DD Services	\$88,212	\$-	-\$88,211.60
	Losses in Ottawa County	\$98,541	\$108	-\$98,433.15
Paulding	County MH/DD Services	\$45,367	\$-	-\$45,367.14
Paulding	County Health Services	\$7,709	\$-	-\$7,709.34
Paulding	County Aging	\$3,822	\$-	-\$3,822.46
	Losses in Paulding County	\$56,899	\$-	-\$56,898.94

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Perry	County MH/DD Services	\$27,506	\$-	-\$27,505.64
Perry	County Health Services	\$119	\$-	-\$118.62
Perry	County Children's Services	\$19,578	\$-	-\$19,578.32
Perry	County Aging	\$2,924	\$-	-\$2,923.84
	Losses in Perry County	\$50,126	\$-	-\$50,126.42
Pickaway	County MH/DD Services	\$236,217	\$20,236	-\$215,981.49
Pickaway	County Aging	\$17,351	\$-	-\$17,351.16
	Losses in Pickaway County	\$253,568	\$20,236	-\$233,332.65
Pike	County MH/DD Services	\$353,349	\$288,364	-\$64,984.78
Pike	County Health Services	\$93,254	\$76,367	-\$16,887.67
Pike	County Children's Services	\$133,206	\$102,314	-\$30,891.70
	Losses in Pike County	\$579,809	\$467,045	-\$112,764.15
Portage	Community Emergency Medical Serv.	\$680	\$-	-\$679.60
Portage	G/F/N Joint Fire District	\$3,723	\$-	-\$3,722.50
Portage	Portage County General Health	\$54,459	\$4,293	-\$50,165.81
Portage	Reed Memorial Library	\$37,536	\$-	-\$37,535.66
Portage	County MH/DD Services	\$1,399,690	\$398,296	-\$1,001,394.62
Portage	County Children's Services	\$135,872	\$10,061	-\$125,810.88
	Losses in Portage County	\$1,631,959	\$412,650	-\$1,219,309.07
Preble	Camden-Somers Fire & Ambl. Dist.	\$821	\$-	-\$820.62
Preble	Northwest Fire & Ambl. District	\$4,638	\$-	-\$4,637.78
Preble	County MH/DD Services	\$41,375	\$-	-\$41,374.62
Preble	County Health Services	\$26,073	\$10,646	-\$15,426.99
Preble	County Children's Services	\$49,870	\$29,241	-\$20,629.22
Preble	County Aging	\$25,555	\$-	-\$25,554.82
	Losses in Preble County	\$148,331	\$39,887	-\$108,444.05

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Putnam	Ottoville Vfd	\$1,259	\$843	-\$416.89
Putnam	County MH/DD Services	\$77,384	\$-	-\$77,383.92
Putnam	County Health Services	\$19,980	\$1,183	-\$18,797.22
Putnam	County Aging	\$7,804	\$-	-\$7,804.40
	Losses in Putnam County	\$106,428	\$2,026	-\$104,402.43
Richland	Cbs Fire District	\$2,677	\$-	-\$2,676.66
Richland	Richland County Health District	\$184,079	\$49,014	-\$135,065.55
Richland	Mansfield/Richland Co Library Dist	\$257,099	\$-	-\$257,099.38
Richland	County MH/DD Services	\$1,315,413	\$767,162	-\$548,250.46
Richland	County Children's Services	\$371,746	\$181,281	-\$190,464.64
	Losses in Richland County	\$2,131,014	\$997,457	-\$1,133,556.69
Ross	Paxton Twp Fire District	\$65	\$-	-\$64.96
Ross	Paint Valley Mental Health District	\$326,776	\$102,361	-\$224,414.60
Ross	County MH/DD Services	\$395,831	\$60,400	-\$335,430.28
Ross	County Health Services	\$95,349	\$32,344	-\$63,004.64
Ross	County Children's Services	\$77,581	\$23,566	-\$54,014.84
Ross	County Aging	\$9,837	\$-	-\$9,836.70
	Losses in Ross County	\$905,437	\$218,671	-\$686,766.02
Sandusky	Sandusky County Health District	\$37,047	\$7,914	-\$29,132.52
Sandusky	Sandusky County 911	\$25,461	\$7,950	-\$17,510.92
Sandusky	Clyde Public Library District	\$36,893	\$7,759	-\$29,134.94
Sandusky	Bellevue Public Library District	\$35,877	\$9,131	-\$26,745.62
Sandusky	County MH/DD Services	\$430,941	\$64,125	-\$366,816.29
	Losses to Sandusky County	\$566,220	\$96,880	-\$469,340.29
Scioto	Scioto Cty Joint Ambulance Dist.	\$2,833	\$-	-\$2,833.36
Scioto	County MH/DD Services	\$128,007	\$-	-\$128,006.66
Scioto	County Children's Services	\$21,128	\$-	-\$21,127.92
Scioto	County Aging	\$19,110	\$3,180	-\$15,929.30
	Losses in Scioto County	\$171,077	\$3,180	-\$167,897.24

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Seneca	Attica Venice Cemetery	\$65	\$-	-\$64.50
Seneca	A. V. R. Fire District	\$5,995	\$234	-\$5,760.63
Seneca	Seneca County Health District	\$15,352	\$1,299	-\$14,053.25
Seneca	Bascom Joint Fire District	\$9,907	\$3,328	-\$6,579.52
Seneca	Bascom Joint Ambulance District	\$5,398	\$548	-\$4,849.66
Seneca	Bettsville Library District	\$997	\$-	-\$996.52
Seneca	County MH/DD Services	\$381,003	\$166,632	-\$214,371.54
	Losses in Seneca County	\$418,716	\$172,041	-\$246,675.62
Shelby	Perry-Port-Salem Rescue	\$270	\$-	-\$269.66
Shelby	County MH/DD Services	\$1,332,515	\$1,031,001	-\$301,513.97
Shelby	County Health Services	\$98,564	\$69,192	-\$29,372.21
	Losses in Shelby County	\$1,431,349	\$1,100,194	-\$331,155.84
Stark	Canton Joint Recreational Dist	\$99,736	\$55,790	-\$43,945.60
Stark	Stark Co. Park District	\$103,954	\$-	-\$103,953.64
Stark	Tri-Division Ambulance District	\$29,955	\$7,477	-\$22,477.12
Stark	North Canton Public Library	\$8,132	\$-	-\$8,132.22
Stark	Stark County District Library	\$176,453	\$-	-\$176,453.46
Stark	County MH/DD Services	\$2,633,685	\$582,768	-\$2,050,916.64
Stark	County Children's Services	\$320,131	\$-	-\$320,130.90
	Losses in Stark County	\$3,372,046	\$646,036	-\$2,726,009.58
Summit	Valley Fire District	\$26,349	\$8,540	-\$17,808.74
Summit	Akron Summit Library Dist	\$198,252	\$-	-\$198,252.40
Summit	Twinsburg Library District	\$71,827	\$-	-\$71,827.28
Summit	County MH/DD Services	\$969,131	\$-	-\$969,130.86
Summit	County Children's Services	\$522,645	\$-	-\$522,644.90
	Losses in Summit County	\$1,788,204	\$8,540	-\$1,779,664.18

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Trumbull	Howland Twp. Park District	\$18,962	\$12,518	-\$6,444.07
Trumbull	Hubbard Twp. Free Public Park	\$6,994	\$266	-\$6,727.91
Trumbull	Newton Falls Joint Fire Dist	\$2,041	\$-	-\$2,040.68
Trumbull	Newton Falls Public Library	\$5,687	\$-	-\$5,687.14
Trumbull	County MH/DD Services	\$955,856	\$33,558	-\$922,297.70
Trumbull	County Children's Services	\$696,242	\$213,842	-\$482,399.28
	Losses in Trumbull County	\$1,685,782	\$260,185	-\$1,425,596.78
Tuscarawas	General Health District	\$67,989	\$8,355	-\$59,633.41
Tuscarawas	Tri-County Ambulance District	\$9,448	\$1,274	-\$8,173.75
Tuscarawas	Lawrence Twp Recreational Dist	\$1,519	\$75	-\$1,443.65
Tuscarawas	Gnadenhutn-Clay Union Cemetery	\$221	\$-	-\$220.54
Tuscarawas	Mineral-Sandy Joint Ambl. Dist	\$72	\$-	-\$72.44
Tuscarawas	Newcomerstown Public Library	\$7,028	\$-	-\$7,027.76
Tuscarawas	County MH/DD Services	\$621,153	\$294,483	-\$326,670.27
Tuscarawas	County Aging	\$37,818	\$-	-\$37,818.30
	Losses to Tuscarawas County	\$745,248	\$304,188	-\$441,060.12
Union	Union County Health District	\$190,901	\$108,144	-\$82,756.94
Union	Marysville Public Library	\$150,228	\$57,859	-\$92,369.60
Union	County MH/DD Services	\$1,060,589	\$633,927	-\$426,662.17
	Losses in Union County	\$1,401,719	\$799,930	-\$601,788.71
Van Wert	County MH/DD Services	\$83,812	\$3,187	-\$80,625.03
Van Wert	County Aging	\$5,630	\$-	-\$5,630.44
	Losses in Van Wert County	\$89,443	\$3,187	-\$86,255.47
Vinton	County MH/DD Services	\$11,575	\$-	-\$11,575.26
Vinton	County Health Services	\$5,702	\$-	-\$5,701.56
Vinton	County Aging	\$368	\$-	-\$367.56
	Losses in Vinton County	\$17,644	\$-	-\$17,644.38

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx

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Cuts to local health and human service levies and special districts from loss of state tax replacements

Warren	Joint Ambulance District	\$78,516	\$22,579	-\$55,936.59
Warren	Warren-Clinton Comm M Health	\$154,116	\$-	-\$154,115.92
Warren	Warren County Health District	\$68,124	\$-	-\$68,124.42
Warren	County MH/DD Services	\$388,279	\$-	-\$388,278.64
	Losses to Warren County	\$689,035	\$22,579	-\$666,455.57
Washington	County MH/DD Services	\$504,316	\$297,741	-\$206,575.54
Washington	County Aging	\$117,303	\$61,596	-\$55,706.44
	Losses in Washington County	\$621,619	\$359,337	-\$262,281.98
Wayne	Wayne & Holmes Mental Health	\$129,593	\$2,382	-\$127,211.44
Wayne	Wayne County Public Library	\$77,664	\$-	-\$77,664.08
Wayne	Orrville Public Library	\$18,818	\$-	-\$18,818.48
Wayne	County MH/DD Services	\$608,078	\$227,998	-\$380,079.79
Wayne	County Children's Services	\$168,350	\$6,436	-\$161,913.73
	Losses in Wayne County	\$1,002,503	\$236,816	-\$765,687.52
Williams	Springfield Twp. Park District	\$2,764	\$447	-\$2,316.28
Williams	Williams Co. Public Library	\$55,472	\$-	-\$55,471.84
Williams	County MH/DD Services	\$156,560	\$29,076	-\$127,483.94
Williams	County Aging	\$79,485	\$33,490	-\$45,994.55
	Losses in Williams County	\$294,281	\$63,014	-\$231,266.61
Wood	Central Joint Fire District	\$6,859	\$-	-\$6,858.58
Wood	Mid County Ambulance District	\$8,889	\$1,765	-\$7,123.85
Wood	Wood County Health Department	\$63,055	\$2,662	-\$60,393.42
Wood	Rossford Public Library	\$79,839	\$34,728	-\$45,110.97
Wood	County MH/DD Services	\$1,277,571	\$32,576	-\$1,244,995.22
Wood	County Children's Services	\$79,077	\$1,865	-\$77,212.04
Wood	County Aging	\$72,878	\$-	-\$72,877.58
	Losses in Wood County	\$1,588,167	\$73,595	-\$1,514,571.66
Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx				

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Cuts to local health and human service levies and special districts from loss of state tax replacements

County	Local levy	CY2014 tax replacements	CY2017 tax replacements	Loss in 2017 compared to 2014
Wyandot	County MH/DD Services	\$96,492	\$20,734	-\$75,758.35
Wyandot	County Health Services	\$26,128	\$10,695	-\$15,432.87
Losses in Wyandot County		122,620	31,429	-\$91,191.22

Source: Policy Matters Ohio based on Ohio Department of Taxation, "ProposedLocalGovernmentReimbursementsFY2016throughFY2018 20150309.xls" at http://www.tax.ohio.gov/personal_property/phaseout.aspx