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BUDGET BRIEF

Down to the wire: Slash, seize and sell budget being finalized in conference committee June 20, 2011

Emerging from the Ohio Senate and now before conference committee, the proposed budget for the next two years imposes harsh cuts. The 2005 tax slashing removed more than \$4 billion in state revenues over the course of this budget.¹ To preserve these tax cuts, which largely went to corporations and the wealthiest Ohioans, the governor and legislature have slashed services, seized revenue from local government, and sold off public assets for one-time gains. These cuts will result in job loss in both the public and private sector and will weaken Ohio's ability to take on future economic challenges.

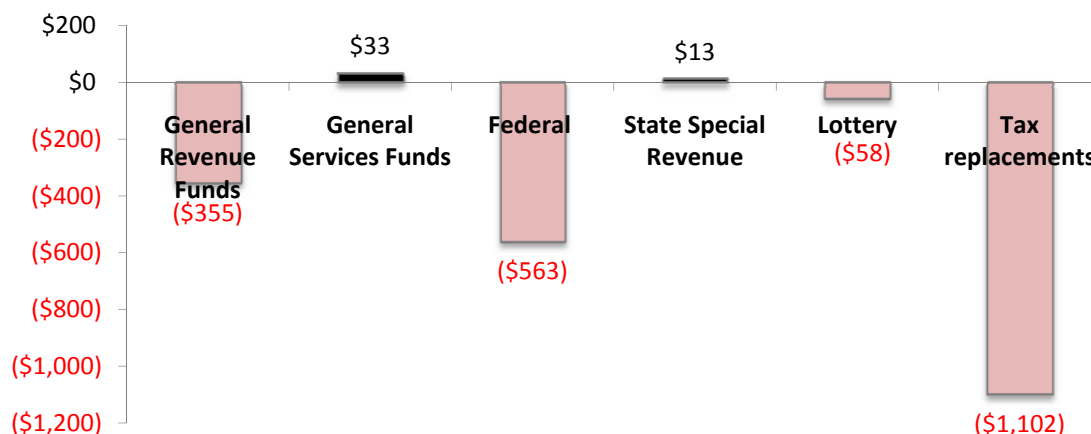
Instead of raising revenues to fix the structural deficit and to balance the deep spending cuts, the budget creates new and deeper tax cuts. The budget is balanced by cuts alone, in a way that will deeply harm schools, local services and local economies. In this issue brief, we highlight where the conference committee should act to ameliorate the worst cuts. The conference committee should use any state revenues that have come in over what had been estimated, as well as capturing new revenue through elimination of tax cuts and loopholes, to mitigate damage to schools and other services and to halt the fire sale of taxpayer assets.

Education

Primary and secondary education takes the largest cut: \$2.032 billion less than the funding level of the current biennium. The House restored \$100 million and the Senate \$115 million, but the overall cut remains enormous (See Figure 1). The largest cuts come from state seizure of property tax replacements promised in the tax overhaul of 2005 and in 2001 during changes to public utility taxation. This shifts the state fiscal crisis to school districts, hurts students today, and hurts business and the workforce tomorrow. Some districts will seek to make up the balance from local taxes, which are less progressive than state taxes and can deepen inequality between districts. Communities with higher property values and incomes can raise more money with lower millage or income tax rates than poorer communities.

¹ Ohio Department of Taxation, "Fact Sheet about tax reform" at <http://1.usa.gov/cHJ3VA>. Accessed 5/12/11. This fact sheet gives the tax reform impact on state revenues as \$3.5 billion but clarifies in a footnote: This \$3.5 billion estimate applies only to the phased-in changes outlined in this fact sheet. It does not include tax provisions of House Bill 66 that took immediate effect, such as an increase in the cigarette tax rate and a permanent change in the state sales tax rate to 5.5 percent. When these and other changes are also considered – including the passage of H.B. 318 in December, 2009 – the annual savings to taxpayers is approximately \$2.1 billion.

Figure 1: Changes in funding for primary and secondary education, SFY 2012-13 budget as proposed by the Senate (millions of dollars)



Source: Policy Matters Ohio, based on Ohio Legislative Service Commission, Budget in Detail (<http://www.lsc.state.oh.us/fiscal/bid129/default.htm>) - as passed by Senate.

Notes: Loss of some federal stimulus money is reflected in General Revenue Funds category; Federal category includes reductions in IDEA and Title 1 stimulus money, as well as other smaller categories.

Even while funding for K-12 schools is being cut, the final budget bill will likely lead to more privatization in education, although the details and extent of this expansion will vary depending on what comes out of conference committee. Expanding Ohio's charter sector and school voucher programs, neither of which has demonstrated academic effectiveness, will deepen many districts' fiscal problems by draining additional money. Charter expansion in the Senate version of the bill includes provisions that potentially would allow charter schools for gifted or special needs children to be established in any Ohio school district. This is a significant expansion, since, until now, start-up charters have been limited to certain school districts in urban areas. The proposed requirement that districts lease unused school buildings to charters in the top 50 percent academically for \$1 will also remove a potential revenue source, since the appraised value of some school properties may be significant, which could further destabilize district funding.

The Senate has done well by stripping a number of harmful House provisions that would have reduced democratic governance, transparency and accountability for spending public dollars at charters; the Senate proposal also would eliminate the most egregious conflicts of interest for charter sponsors. Legislators must resist efforts to restore these provisions, particularly those that would allow charters to be run as for-profits, reduce the power of boards and sponsors, and expand funding for dropout recovery programs. At the same time, the Senate has proposed a new special education voucher that would provide up to \$20,000 for students with special needs to seek services outside the public system. Deductions from district funds for this program could reach \$260 million as the Senate proposal is written.

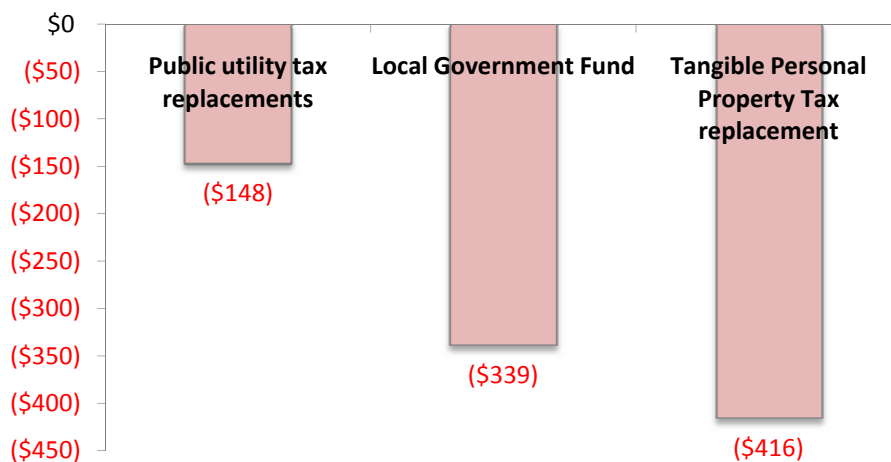
The Senate's proposed expansion of the statewide Educational Choice program to 30,000 students in the first year of the coming biennium and 60,000 in the second

year would also drain tens of millions of dollars from district coffers each year. The costs to school districts of charter expansion are hard to predict, but could lead to charter deductions totaling \$1 billion by the end of FY 2013, according to conservative growth estimates.²

Local governments

The second largest set of cuts in the pending budget impact local government: \$902 million in the Senate's version, compared to the prior biennium. The Local Government Fund and property tax replacements are cut deeply (Figure 2). In addition, the Senate voted to eliminate the estate tax in 2013, a revenue source that affects only eight percent of Ohio estates and largely supports local governments. It contributed \$231 million in 2010 to local government.

Figure 2: Reduction in funding for local government, Senate version of SFY 2012-13 proposed budget (millions of dollars)



Source: Policy Matters Ohio, based on Ohio Legislative Services Commission, Budget in Detail

Many people do not immediately connect the state budget to the services we rely on in our everyday lives in the community: the public pool, the library, snow plowing, emergency services. This year, those services will be impacted. In Lima, state budget cuts are likely to cause street repairs to cease and another firehouse to close.³ In the City of Warren, loss of local government funds and property tax replacements may cut another million dollars from a city budget that has already been reduced by four million since 2008.⁴ Cleveland, among the poorest big cities in the nation, anticipates cuts of \$36 million as a result of the state budget. The mayor has laid off 321 workers, including 81 police and 51 firefighters.⁵ Toledo completed a privatization of its garbage services in May of the current fiscal year, impacting 66

² Piet van Lier, "An Analysis of education funding proposed by the Kasich Administration, Fiscal Years 2012-13." Policy Matters Ohio, March 28, 2011.

³ Interview with Mayor David Berger of Lima, May 26, 2011.

⁴ E-mail correspondence with David N. Griffing, Auditor, City of Warren, May 2011.

⁵ Mayor Frank Jackson, e-mailed correspondence, "State Imposed Budget Cuts Hit Cleveland," May 16, 2011.

jobs and increasing fees.⁶ But the impact goes beyond county, city, village and township. Loss of tax replacements impact special districts, children's services levies, health and mental health levies, parks, airports and others. All now share in the state's fiscal distress.

Health and human services

All versions of the proposed budget maintain Medicaid eligibility and attendant services such as dental care and podiatry. Yet funding for health and human services remains inadequate both because of cuts and because appropriations do not support operational changes in critical programs. For example, stakeholders estimate that the PASSPORT program, which provides home health care to seniors, was underfunded by an estimated \$160 million. The House restored \$15 million and the Senate restored \$15 million, which with matching federal funds will restore about half of what is needed. Services for more than four thousand seniors who may now receive care in their home under new policies are at risk because of the remaining shortfall. Advocates have identified \$42 million as the minimum restoration to protect service utilization costs, provider rates, care management and operating expenses.

Growth in demand further depletes eroded resources for health and human services. A cut of \$122 million is imposed on the Ohio Department of Mental Health, despite a 20 percent growth rate in demand for community mental health services.⁷ According to William Denihan, Cuyahoga County Director of Alcohol, Drug Addiction and Mental Health Services (ADAMHS), the state has decreased funding to the County for addiction services over the decade by 51 percent, and mental health services by 76 percent, while demand is at all-time highs due to the recession.⁸ Local funding for health and human services is also impacted by loss of property tax replacements (Table 1).

Table 1 shows examples of the loss of tangible personal property tax replacement funding for mental health and mental retardation levies. Cuyahoga County loses \$4.9 million in annual revenues from its mental health levy alone. Franklin County loses more than \$10 million in levies for the ADAMHS Board and for mental retardation services. Hamilton County will see a reduction of \$4.6 million in annual revenues for community mental health and mental retardation services.

⁶ Tyrle Linkhorn, Private pickup of city trash gets go-ahead, *The Toledo Blade*, May 18, 2011 at <http://www.toledoblade.com/local/2011/05/18/Private-pickup-of-Toledo-trash-gets-go-ahead.html>, Accessed 6/16/2011.

⁷ Testimony of Department of Mental Health Director Tracy Plouck to the House Finance and Appropriations Committee, March 31, 2011.

⁸ Laura Johnson, "Cuyahoga County will lay off 14, cut \$13.9 million in services from its Alcohol, Drug Addiction and Mental Health Services Board," Cleveland.com at <http://bit.ly/IC1WA8>, accessed 6/14/2011.

Table 1: Loss of tangible personal property tax replacement for selected levies in Cuyahoga, Franklin and Hamilton Counties

| County | Levy | CY2011 | CY2012 | CY2013 | Loss | %change |
|----------|-----------------------------|---------------------|---------------------|---------------------|------------------------|---------------|
| CUYAHOGA | MENTAL HEALTH & RETARDATION | \$ 6,541,053 | \$ 4,107,626 | \$ 1,674,199 | \$ (4,866,854) | -74.4% |
| | TOTAL | \$ 6,541,053 | \$ 4,107,626 | \$ 1,674,199 | \$ (4,866,854) | -74.4% |
| FRANKLIN | ADAMH BOARD | \$ 3,517,387 | \$ 2,284,878 | \$ 1,052,369 | \$ (2,465,018) | -70.1% |
| FRANKLIN | MENTAL HEALTH & RETARDATION | \$11,191,687 | \$ 7,270,068 | \$ 3,348,448 | \$ (7,843,239) | -70.1% |
| | TOTAL | \$14,709,074 | \$9,554,946 | \$4,400,817 | \$ (10,308,257) | -70.1% |
| HAMILTON | COMMUNITY MENTAL HEALTH | \$ 3,726,684 | \$ 2,701,829 | \$ 1,676,973 | \$ (2,049,711) | -55.0% |
| HAMILTON | MENTAL RETARDATION | \$ 4,923,576 | \$ 3,569,570 | \$ 2,215,563 | \$ (2,708,012) | -55.0% |
| | TOTAL | \$ 8,650,260 | \$ 6,271,398 | \$ 3,892,537 | \$ (4,757,724) | -55.0% |

Policy Matters Ohio, OH Dept. of Tax. http://tax.ohio.gov/channels/government/phase_out.stm

Cuts to children's services in state funding and local levies impacted by state seizing of the property tax replacements is a special concern. Just over half of 73 line items in the proposed budget dedicated in whole or part to early care and other programming for children, including health, social services and corrections (Department of Youth Services), will see cuts. Almost two thirds (62 percent) of the programs that are cut receive state as opposed to federal funding. The net reduction across state-funded programs for or benefitting children is \$136 million. Loss of property tax replacements for county children's service levies compounds loss of state funding in actual service delivery (Appendix).

Privatization

All versions of the budget contemplate selling a wide variety of Ohio's public assets. Depending on the version of the pending budget – executive, as passed by the House or as passed by the Senate - privatization might include:

- Privatization of the Ohio Turnpike,
- Privatization of the Ohio Lottery,
- Sale of six prison facilities and outsourcing of services to private corrections entities.
- Long term leasing of the state liquor distribution business
- Sale of K-12 school buildings to charter schools
- Sale/leaseback of county buildings
- Expansion of state funding of private elementary and secondary schools (charters)
- Sale or contracting out of some university buildings and functions.

In some instances, as with the requirement that school districts make unused buildings available for one dollar to charter-school buyers that rank in the top half of academic performers, these are blatant giveaways; in others, such as the lease of the liquor business to newly created nonprofit JobsOhio, they would leave the state without hundreds of millions of dollars in regular revenue. Though the sale of the prisons is based on supposed savings that would be achieved by private operation, the state has been unable to show it has a reliable way to compute such savings with two existing prisons run by a private company. A turnpike lease could last up to 75 years, taking out of public control a key piece of transportation infrastructure. *The*

Plain Dealer has reported that the provision inserted into the Senate budget bill for lottery privatization was submitted by a gaming company lobbyist and was nearly identical to legislation the company drafted.⁹ Except for the privatized prisons, none of the properties transferred by the state would pay taxes. Both the House and Senate rejected the governor's proposal to give the administration authority to contract out any state service for up to 75 years, and each house would require some of these sales or leases to get a legislative review. However, nearly all of these prospective deals raise the question: Will the public be able to find out how well services are being delivered and keep tabs on the private monopolies that will be providing these services?

Tax and revenue policy

Tax cuts and tax breaks totaling more than a billion dollars constitute another major policy initiative of the proposed biennial budget, including:

- Final phase-in of 21 percent income tax cut from 2005 tax overhaul
- Elimination of the estate tax
- Expansion of the Job Retention tax credit from \$8 million to \$25 million and extension until 2029
- Elimination of taxes on the sale of processed uranium
- Extension of a franchise tax exemption pertaining to research and development activities to include insurance
- Extension of property tax credit for new energy projects
- Exemption of sales tax on machinery and equipment used in a computer data center
- Elimination of sales tax on some purchases made with gift cards
- Elimination of sales tax on purchases of building materials for some agricultural uses

All versions of the budget retain the phase-in of the final year of the income-tax reduction of 2005, cutting an estimated \$800 million from revenues. These income tax cuts disproportionately benefit the wealthy. Families making over \$319,000 a year receive more than \$10,000 each year from the overall income tax cut of 2005, while middle income families receive about \$180 annually. The top 7.5 percent rate on income over \$201,800 should be reinstated and the final year of the overall phase-in of these tax cuts should be eliminated, producing more than \$1.4 billion over the biennium that could mitigate damage from the deep spending cuts in all versions of the budget.

The budget contains a set of additional tax cuts that should be eliminated. The estate tax, which affects only the wealthiest 8 percent of estates and offsets a tax system that otherwise favors the wealthy, would be eliminated in 2013, costing local governments another \$231 million dollars. Other proposals include exempting from sales tax certain purchases made with gift cards; exempting from taxes certain building materials used in agricultural; extending for additional years and expanding the \$8 million annual tax expenditure for the job retention tax credit to

⁹ Mark Naymik, "Ohio Senate budget bill includes lobbyist legislation on privatizing Ohio Lottery," *Cleveland.com*, June 1, 2011. <http://www.cleveland.com/naymik/index.ssf/open/index.html>, accessed 6/11/2011.

\$25 million; eliminating sales taxes on machinery and equipment for computer data centers; and eliminating tax on sales of processed uranium.

New expenditures such as this, made through the tax code instead of through appropriations, should not be allowed at this time of fiscal crisis. The conference committee has one more chance to put an end to the barrage of tax cuts draining state resources, forcing slashed services, and hurting jobs and the economy in Ohio.

The Ohio Senate has taken a long-needed step in approving creation of a committee to regularly review state tax breaks and examine new tax-break proposals before they are enacted. The conference committee on the budget should approve this measure as a basic element of good government. Additional action is also needed. The General Assembly should sunset all existing tax expenditures. Ohio could require that a quarter of its existing 128 tax expenditures expire every two years, in line with the Senate's call for all of them to be reviewed over an eight-year period. All versions of the budget will result in major cuts to schools, higher education, local government and human services. The committee should be charged with finding significant reductions in tax breaks during the FY2012-13 biennium. The committee should meet, set a specific target and recommend changes that can be approved this calendar year, to provide meaningful revenue within the FY2012-13 budget.

Summary and recommendations

The cuts-only budget pushes the fiscal crisis down to the local level, fosters job loss, lower wages, decreased quality of public services and increased inequity in public finance.

- The implicit companion to HB 153 – Senate Bill 5 – would eviscerate collective bargaining for teachers and public workers, ostensibly making it easier for administrators to lower wages, in part by firing more senior teachers, and cutting jobs.
- The wave of privatization initiated in this budget - of schools through the expansion of charters, prisons through the sale of six facilities, universities through the sale of ancillary facilities and operations, and more - will push down wages of public workers, which will have a ripple effect throughout Ohio communities.
- Some local governments will be able to pass levies to raise revenues to replace the revenue they lose in this budget; communities with higher property values and higher incomes are better positioned to replace state loss than those with lower tax capacity.
- Leadership at the statehouse is cavalier about the enormous cuts in this budget. For example, the *Columbus Dispatch* reports that Robert Sommers, the Governor's Director of the Office of 21st Century Education, told stakeholders in a briefing that 50 children in a classroom is an acceptable number.¹⁰ Few parents in Ohio would agree.

¹⁰ Jim Siegel, "Schools can adjust to cuts, Kasich education official tells lawmakers," *The Columbus Dispatch*, March 24, 2011 at www.dispatchpolitics.com/.../schools-can-adjust-to-cuts-kasich-education-official-tells-lawmakers.html, accessed 6/16/2011.

The conference committee has one more chance to repair the damage of an unbalanced approach to the budget. Unexpected growth in tax revenues in 2011 should be used to restore local government, schools and human service funding, mitigating the worst of the impacts outlined above. Additional revenue should also be generated through restoration of more reasonable tax policy. The conference committee should:

- 1) Use any state revenues that have come in over estimate to mitigate damage to schools, local government and health and human services and to halt the fire sale of a record number of taxpayer assets.
- 2) Eliminate the final phase-in of the tax overhaul of 2008 and reinstate the top 7.5 percent rate on income over \$201,800, producing more than \$1.4 billion over the biennium to reduce damage from the deep spending cuts in all versions of the budget.
- 3) Restore the estate tax, which applies to only 8 percent of Ohio estates and makes the overall tax system more fair and balanced.
- 4) Require the tax expenditure commission to close 10% of the value of tax loopholes during the biennium, raising \$700 million to restore schools, local government and health and human service funding.
- 5) Insert language requiring that all tax expenditures expire on a regular basis without legislative reauthorization.
- 6) Keep Senate language related to charters. The House had inserted language that would reduce democratic governance, accountability and transparency. Current law allows sponsors to sell goods and services to charters they oversee, a bad idea. The Senate improved on both of these problems.
- 7) Retain Senate language and current law, which forbids charters from being run as for-profits. Senate language also retains current law, which is better than the house provisions, in terms of power and efficacy of charter governing boards and sponsors.

We join the voices calling on members of the conference committee to do the right thing by the people of the State of Ohio and ameliorate the looming damage of the cuts-only budget.

Appendix: Change in children's services levies due to loss of tax replacement

| County | CY2010 Adjusted Reimb. | CY 2011 Direct Reimb. | CY 2012 Direct Reimb. | CY 2013 Direct Reimb. | Loss in yearly revenues from 2010 |
|---|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| <i>Tangible Personal Property Tax Replacement</i> | | | | | |
| ADAMS | \$28,162 | \$4,791 | \$0 | \$0 | -\$28,162 |
| ASHTABULA | \$365,445 | \$295,659 | \$225,872 | \$156,085 | -\$209,360 |
| ATHENS | \$138,184 | \$62,154 | \$0 | \$0 | -\$138,184 |
| BELMONT | \$100,685 | \$91,117 | \$81,548 | \$71,979 | -\$28,706 |
| BUTLER | \$1,386,661 | \$1,047,537 | \$708,412 | \$369,287 | -\$1,017,374 |
| CHAMPAIGN | \$77,990 | \$64,832 | \$51,674 | \$38,516 | -\$39,474 |
| CLARK | \$592,524 | \$528,098 | \$463,671 | \$399,245 | -\$193,279 |
| CLERMONT | \$150,952 | \$75,774 | \$596 | \$0 | -\$150,952 |
| CLINTON | \$207,404 | \$182,488 | \$157,572 | \$132,656 | -\$74,748 |
| COLUMBIANA | \$90,660 | \$69,462 | \$48,264 | \$27,065 | -\$63,595 |
| COSHOCTON | \$66,703 | \$54,809 | \$42,915 | \$31,021 | -\$35,682 |
| CRAWFORD | \$48,075 | \$42,699 | \$37,324 | \$31,948 | -\$16,128 |
| FRANKLIN | \$10,795,219 | \$7,892,107 | \$4,988,994 | \$2,085,881 | -\$8,709,338 |
| GEAUGA | \$110,910 | \$69,998 | \$29,086 | \$0 | -\$110,910 |
| GREENE | \$174,376 | \$54,226 | \$0 | \$0 | -\$174,376 |
| GUERNSEY | \$163,276 | \$141,631 | \$119,986 | \$98,341 | -\$64,935 |
| HAMILTON | \$4,734,199 | \$3,883,470 | \$3,032,741 | \$2,182,012 | -\$2,552,187 |
| HARRISON | \$9,951 | \$7,132 | \$4,314 | \$1,495 | -\$8,456 |
| JEFFERSON | \$120,863 | \$100,252 | \$79,642 | \$59,032 | -\$61,831 |
| KNOX | \$119,828 | \$97,450 | \$75,072 | \$52,694 | -\$67,133 |
| LAKE | \$322,231 | \$243,106 | \$163,982 | \$84,857 | -\$237,373 |
| LICKING | \$229,264 | \$157,133 | \$85,001 | \$12,870 | -\$216,394 |
| LOGAN | \$172,868 | \$148,230 | \$123,593 | \$98,956 | -\$73,912 |
| LORAIN | \$704,755 | \$504,686 | \$304,616 | \$104,547 | -\$600,208 |
| LUCAS | \$1,974,865 | \$1,557,308 | \$1,139,750 | \$722,193 | -\$1,252,672 |
| MAHONING | \$781,255 | \$650,139 | \$519,023 | \$387,907 | -\$393,348 |
| MARION | \$268,685 | \$237,765 | \$206,844 | \$175,924 | -\$92,762 |
| MONTGOMERY | \$5,893,235 | \$4,632,138 | \$3,371,042 | \$2,109,946 | -\$3,783,289 |
| MUSKINGUM | \$272,903 | \$212,509 | \$152,115 | \$91,721 | -\$181,182 |
| PERRY | \$54,083 | \$42,581 | \$31,080 | \$19,578 | -\$34,504 |
| PIKE | \$169,144 | \$157,165 | \$145,185 | \$133,206 | -\$35,939 |
| PORTAGE | \$316,749 | \$256,457 | \$196,165 | \$135,872 | -\$180,877 |
| PREBLE | \$76,082 | \$67,345 | \$58,608 | \$49,870 | -\$26,212 |
| RICHLAND | \$369,973 | \$308,143 | \$246,313 | \$184,483 | -\$185,490 |
| ROSS | \$145,050 | \$122,560 | \$100,071 | \$77,581 | -\$67,469 |
| SCIOTO COUNTY | \$77,182 | \$58,497 | \$39,813 | \$21,128 | -\$56,054 |
| STARK | \$954,704 | \$743,180 | \$531,655 | \$320,131 | -\$634,573 |
| SUMMIT | \$2,348,532 | \$1,739,903 | \$1,131,274 | \$522,645 | -\$1,825,886 |
| TRUMBULL | \$1,172,624 | \$1,013,830 | \$855,036 | \$696,242 | -\$476,382 |

Public Utility Tax Replacement

| | | | | | |
|--------------|--------------------|--------------------|------------------|------------------|----------------------|
| ADAMS | \$173,897 | \$150,525 | \$127,154 | \$103,783 | -\$70,114 |
| ASHTABULA | \$52,455 | \$26,227 | \$0 | \$0 | -\$52,455 |
| ATHENS | \$31,048 | \$15,524 | \$0 | \$0 | -\$31,048 |
| BELMONT | \$37,029 | \$27,460 | \$17,891 | \$8,322 | -\$28,706 |
| BUTLER | \$195,181 | \$97,591 | \$0 | \$0 | -\$195,181 |
| CHAMPAIGN | \$5,706 | \$2,853 | \$0 | \$0 | -\$5,706 |
| CLARK | \$70,295 | \$35,147 | \$0 | \$0 | -\$70,295 |
| CLERMONT | \$200,439 | \$125,261 | \$50,083 | \$0 | -\$200,439 |
| CLINTON | \$17,390 | \$8,695 | \$0 | \$0 | -\$17,390 |
| COSHOCTON | \$57,842 | \$45,948 | \$34,054 | \$22,160 | -\$35,682 |
| CRAWFORD | \$2,696 | \$1,348 | \$0 | \$0 | -\$2,696 |
| FRANKLIN | \$686,737 | \$343,368 | \$0 | \$0 | -\$686,737 |
| GEAUGA | \$12,207 | \$6,103 | \$0 | \$0 | -\$12,207 |
| GREENE | \$37,053 | \$18,527 | \$0 | \$0 | -\$37,053 |
| GUERNSEY | \$19,742 | \$9,871 | \$0 | \$0 | -\$19,742 |
| HAMILTON | \$778,254 | \$389,127 | \$0 | \$0 | -\$778,254 |
| HARRISON | \$4,819 | \$2,410 | \$0 | \$0 | -\$4,819 |
| JEFFERSON | \$180,146 | \$159,536 | \$138,926 | \$118,315 | -\$61,831 |
| KNOX | \$9,921 | \$4,961 | \$0 | \$0 | -\$9,921 |
| LAKE | \$216,662 | \$137,538 | \$58,413 | \$0 | -\$216,662 |
| LICKING | \$26,302 | \$13,151 | \$0 | \$0 | -\$26,302 |
| LOGAN | \$12,995 | \$6,498 | \$0 | \$0 | -\$12,995 |
| LORAIN | \$137,047 | \$68,524 | \$0 | \$0 | -\$137,047 |
| LUCAS | \$429,085 | \$214,542 | \$0 | \$0 | -\$429,085 |
| MAHONING | \$103,260 | \$51,630 | \$0 | \$0 | -\$103,260 |
| MARION | \$21,458 | \$10,729 | \$0 | \$0 | -\$21,458 |
| MONTGOMERY | \$567,467 | \$283,733 | \$0 | \$0 | -\$567,467 |
| MUSKINGUM | \$42,797 | \$21,398 | \$0 | \$0 | -\$42,797 |
| PERRY | \$15,908 | \$7,954 | \$0 | \$0 | -\$15,908 |
| PORTAGE | \$30,469 | \$15,235 | \$0 | \$0 | -\$30,469 |
| PREBLE | \$6,828 | \$3,414 | \$0 | \$0 | -\$6,828 |
| RICHLAND | \$35,212 | \$17,606 | \$0 | \$0 | -\$35,212 |
| ROSS | \$8,508 | \$4,254 | \$0 | \$0 | -\$8,508 |
| SCIOTO | \$12,113 | \$6,057 | \$0 | \$0 | -\$12,113 |
| STARK | \$97,841 | \$48,920 | \$0 | \$0 | -\$97,841 |
| SUMMIT | \$226,263 | \$113,131 | \$0 | \$0 | -\$226,263 |
| TRUMBULL | \$118,257 | \$59,129 | \$0 | \$0 | -\$118,257 |
| WAYNE | \$23,061 | \$11,531 | \$0 | \$0 | -\$23,061 |
| WAYNE | \$23,061 | \$11,531 | \$0 | \$0 | -\$23,061 |
| TOTAL | \$4,727,452 | \$2,576,987 | \$426,522 | \$252,581 | -\$28,574,210 |

Source: Policy Matters Ohio, taken from Ohio Department of Taxation, "Phase-out of Tangible Personal Property Tax and Public Utility Tax Deregulation Replacement, at http://tax.ohio.gov/channels/government/phase_out.stm,