

Cuts to cities, counties threaten local services: Safety, roads, recreation and more

By Wendy Patton

State lawmakers continue their four-year assault on local governments in the budget bill for fiscal years 2016-17,¹ even as the slow recovery continues to be a drag on local revenue collections. At the same time, lawmakers prepare an income tax cut of more than \$1 billion that primarily flows to the richest Ohioans.

Roads and streets are full of potholes and cracks in too many Ohio communities. Thousands of bridges are considered structurally deficient.² Public transit agencies are 37.5 million rides short of market demand.³ Yet Ohio lawmakers are cutting local government and socking the money in savings. Last week we wrote about pending state budget cuts to local levies supporting health and human services. This week, we continue the analysis of cuts aimed at local government operations, from police and fire to roads, bridges, recreation, street lighting and other basics.

Ten years ago, state lawmakers reduced or phased out local tangible personal property taxes⁴ on businesses and utilities. Four years ago, they greatly accelerated the phase-out of tax replacement payments promised at that time. At the same time, they cut the Local Government Fund⁵ in half. Two years ago, the last of the estate tax⁶ vanished. The value of taxable

Key findings

- All versions of the new state budget would cut \$35.9 million in tax replacements from local governments.
- 604 local operating and debt levies will be cut; almost two-thirds entirely eliminated.
- \$41 million in Local Government Funds mostly for cities and larger villages are diverted to townships, small villages and police training.
- The result will be cuts to local services, as lawmakers deliver another billion dollar-plus tax cut primarily flowing to the richest.

¹ State budget years run from July 1 to June 30; this is called a ‘fiscal year.’ All budget periods in this brief refer to fiscal years unless otherwise noted.

² American Road & Transportation Builders Association, based on United States Department of Transportation 2013 National Bridge Inventory, cited in Steve Bennish, “8% of Ohio’s bridges structurally unsafe, report says,” Dayton Daily News, April 24, 2014 at <http://www.daytondailynews.com/news/local/8-of-ohio-bridges-structurally-unsafe-report-says/nfhFB/>. This article reports that 27,015 Ohio bridges are classified as structurally unsafe.

³ Ohio Department of Transportation, Ohio statewide transit needs study, “Findings Snapshot” at <http://www.dot.state.oh.us/Divisions/Planning/Transit/TransitNeedsStudy/Documents/FindingsSnapshotLetterSize.pdf>

⁴ This was a property tax on the value of machinery, equipment, furniture and fixtures – on property that was not real estate (land or building).

⁵ The Local Government Fund is an important revenues sharing program established in Ohio in the 1930’s. Local governments receive a set percentage of all taxes collected by the state. This is because Ohio is a ‘home rule’ state in which many services are delivered locally, services provided by state government in other places.

property in Ohio – the backbone of local public finance - has declined since the recession and is not expected to recover until 2017.⁷ It has been harder for local government to deliver basic public services that maintain property values, protect safety and enhance quality of life. Yet both House and Senate versions of the new state budget bill would impose new cuts, divert Local Government Funds for new uses, and leave local officials and service providers fighting over limited resources. Local Government Funds could be withheld from some cities because of their use of traffic cameras. Local utility property taxes would be eliminated and the state would establish a new “tax replacement fund,” a target for future elimination, if history repeats itself.

Many communities lost tax replacement funding for public services in the budget for 2012-13. According to the Ohio Department of Taxation, 604 local tax levies that support core local operations like police, fire, debt service, road maintenance or other basic public services still get some tax replacement payment.⁸ Almost two-thirds will be cut or eliminated in the budget proposal for 2016-17. See the Appendix to understand how your community is affected.

Tax replacements

	FY 2014-15	FY 2016-17	Loss of funds
County	\$9,666,322	\$7,856,083	-\$1,810,239
Municipal	\$47,884,636	\$33,778,724	-\$14,105,912
Township	\$55,146,506	\$35,132,019	-\$20,014,487
Total	\$112,697,464	\$76,766,826	-\$35,930,638

Source: Policy Matters Ohio, based on OH Dept. of Tax spreadsheet: Source: Policy Matters Ohio, based on OH Dept. of Tax spreadsheet: “Proposed Local Government Reimbursements FY 2016 through FY 2018 20150309” at http://www.tax.ohio.gov/public_utility_property/dereg.aspx (Proposed Local Government TPP & PUTP reimbursements”. Includes operating and debt levies. Does not include special districts or county health & human service levies.
 posed Local Government Reimbursements FY 2016 through FY 2018 20150309” at http://www.tax.ohio.gov/public_utility_property/dereg.aspx

⁶ The estate tax was paid by the heirs of the richest estates in Ohio. It did not affect 93 percent of all estates in Ohio. See Zach Schiller, “Why the Estate Tax is Good For Ohio,” Policy Matters Ohio, June 2011 at <http://www.policymattersohio.org/wp-content/uploads/2011/10/EstateTax2011.pdf>

⁷ Wendy Patton, “Hard Times at City Halls: Localities struggle with damaged tax base, state cuts,” Policy Matters Ohio, January 2015 at <http://www.policymattersohio.org/hard-times-jan2015>

⁸ Ohio Department of Tax spreadsheet: “Proposed Local Government Reimbursements FY 2016 through FY 2018 20150309” at http://www.tax.ohio.gov/public_utility_property/dereg.aspx (Proposed Local Government TPP & PUTP reimbursements”).

Ten years ago, state lawmakers reduced or phased out local property taxes on business and utility machinery and equipment and other tangible property. Those taxes had provided significant local revenues. The plan initially reimbursed local governments for the lost revenue, but the replacement was time-limited, with claims that enhanced economic growth would replace revenues over time.

The economy did not grow as anticipated. The value of taxable property in Ohio has fallen and is not expected to regain the value of 2008 until 2017. However, the governor proposed, and the House and Senate supported, phase-out of tax replacements in the pending budget bill. Tax replacements for municipal, county and township operations and debt will be cut by \$35.9 million in the proposed budget for fiscal years 2016-17⁹ compared to the current, 2-year budget (Table 1).

All communities with tax replacements are cut, but not all losses are equal: The budget would compensate townships and small villages for these cuts, but counties and municipalities would see even deeper cuts from changes to the Local Government Fund, an 80-year-old revenue sharing program.

Local Government Fund

New changes in the Local Government Fund will backfill loss of tax replacements for townships and small villages, but further reduce funding for communities over 1,000 in population.

The Local Government Fund is an 80-year-old revenue-sharing program that provides a percentage of tax revenues collected by the state to local governments: counties, municipalities (including cities and villages), and townships. According to the Ohio Department of Taxation, the Local Government Fund is the only “general purpose revenue sharing” program for local governments. Ohio has other revenue sharing programs – like the sharing of motor fuel tax– but they do not constitute “general purpose” revenue sharing.¹⁰

Most Local Government Funds flow through counties and are distributed to cities, villages, townships and in some counties, special districts, by formula. There is also a distribution of Local Government Funds given directly to municipalities with an income tax. The municipal distribution was established in 1972 when the state income tax was created, in recognition of the fact that the state income tax would make it more difficult for municipalities to increase local income tax levies.¹¹

About \$28 million of the approximately \$328 million in Local Government Funds distributed in calendar year 2014 was distributed directly to 539 municipalities.¹² A similar amount was provided to

⁹ All budget periods referred to here are on the state’s “fiscal year” basis, which runs from July 1 to June 30. If a calendar year is referred to, it is indicated in text adjacent to the years under discussion.

¹⁰ Christopher Hall, “A History of the Local Government Fund and the Local Government Revenue Assistance Fund,” Ohio Department of Taxation at http://www.tax.ohio.gov/portals/0/research/LGF_presentation.pdf

¹¹ *Id.*

¹² Ohio Department of Taxation, LG12CY14.xls at http://www.tax.ohio.gov/tax_analysis/tax_data_series/local_government_funds/publications_tds_local.aspx. Note that the municipal distribution is not the only source of Local Government Funds that cities and villages get: they also get a distribution from the county undivided fund.

these municipalities in calendar year 2013. The budget bill for 2016-17 will change the municipal distribution, targeting it to townships, villages with populations under 1,000 and police training and police relations. Changes include:¹³

- Townships will get \$20 million over the biennium, restoring loss from tax replacements. Funds will be diverted from the municipal distribution of the Local Government Fund.
- Villages of less than 1,000 in population will get an additional \$4 million over the biennium, also taken from the municipal distribution of the Local Government Fund.
- Because small villages are part of the municipal distribution, the net result of these changes in distribution, according to the Legislative Service Commission, will be as follows: *“Decreases [Local Government Fund municipal distribution] transfers to all municipal corporations by a total of \$12 million in each fiscal year, but increases transfers to small villages by \$2 million, resulting in a net loss to cities and larger villages totaling more than \$11 million [a year] and a net gain to small villages of over \$1 million [a year].”*¹⁴
- A new “Law Enforcement Assistance Fund” will receive \$15 million. This fund would pay for increased hours of training for all police officials across the state. These funds will come from the municipal distribution of the Local Government Fund.
- The Governor's Community Police Relations Task will receive \$2 million of county undivided Local Government Funds. These funds will come from the county undivided fund of the Local Government Fund.
- Local governments may lose part or all of their Local Government Funds through proposed laws related to traffic camera use, reporting and penalties.

These changes will consume a large part of the municipal distribution of the Local Government Fund. In addition, \$2 million is diverted from county undivided Local Government Funds. The fiscal impact of the traffic camera proposals is unknown.

New “Tax Replacement” Fund

The Senate budget bill contains an amendment to shift public utility taxes on electric generation machinery and equipment to transmission and distribution, a regulated sector in which taxes can be passed on to ratepayers. A new “tax replacement” fund is established for deposit of ratepayer funds to replace lost utility taxes. This \$95 million fund could end up being a target for tax cutters in future state budgets.

¹³ Ohio Municipal League Legislative Bulletin, June 19, 2015.

¹⁴ Ohio Legislative Services Commission, Comparison Document for FY 2016-17 budget (“as passed” by house and Senate),” at <http://www.lsc.ohio.gov/fiscal/comparedoc131/sp/rdf.pdf>

Winners and losers

The Kasich administration and the General Assembly repeatedly provides generous income tax cuts that flow to the richest Ohioans while cutting support for local government. Table 2 shows the average tax changes in the Senate-approved budget by income. The majority of Ohioans gain little from the tax cut or even pay more.

We all need basic public services. Yet the state budget continues to drain resources from Ohio's communities. Some of these communities are the poorest big cities in the nation, others suffered deep public employment losses. For example, Akron, Dayton, Hamilton County and Lucas County rank among the 25 local governments identified by Governing Magazine as losing the greatest number of public employees since the recession.¹⁵ Employment loss means services lost. A shuttered recreation center means teens lack a supervised place to play basketball. Fewer police and firefighters means lengthened response time. Unrepaired potholes can damage cars and cause accidents. All these mean not only a poorer quality of life, but a less attractive environment for residents and businesses alike.

An amendment to the Senate budget would take half of Ohio's Housing Trust Fund for county distribution for housing purposes. The Housing Trust Fund supports affordable housing and homeless shelters throughout the state, leveraging millions of federal dollars for badly needed services. Lawmakers should be investing in more affordable housing, better prevention of homelessness *and* improving financing for local housing administration, if that is what county officials prioritize.

The state is preparing to boost its own budget reserves by hundreds of millions of dollars. Over the past year, Governor Kasich blasted schools and local governments for what he called swollen budget reserves.¹⁶ Yet the state's own inconsistent funding of schools and inadequate funding of local government has destabilized local finances, boosted need for reserves, and caused competition for funds where there should be partnership. As a result, county officials and housing agencies fight as the state gives another huge tax cut to rich Ohioans and appropriates hundreds of millions for savings.

New cuts proposed for 2016 and 2017 compound almost a decade of shrunken resources for local services, dating back to the recession. Hamilton County's budget shrank by a third in the past decade:

¹⁵ Michael Maciag, Are Some Government Jobs Gone for Good? Governing, June 2015 at <http://www.governing.com/topics/mgmt/gov-local-government-employment-revenue.html#data>

¹⁶ Charile Boss, Kasich suggests school districts use cash reserves to offset budget cuts, February 15, 2015 at <http://www.dispatch.com/content/stories/local/2015/02/15/too-much-savings.html>. see also Wendy Patton, "Ohio Schools Cautiously Rebuild," Policy Matters Ohio, April at <http://www.policymattersohio.org/schools-april2015>; just over 40 percent of respondents to a survey on school finances had reserve funds of less than 5 percent. See also, Wendy Patton, "Hard Times at City Halls," Policy Matters Ohio, January 7, 2015 at <http://www.policymattersohio.org/hard-times-jan2015>

Table 2

Senate tax changes

Average **cut** for top 1 percent

-\$10,227

Average **cut** for middle 20 percent

-\$13

Average **increase** for lowest 20 percent

+\$26

Source: Policy Matters Ohio, "Ohio Senate Plan Increases Tax Shift"

A jail was shuttered, hundreds of staff laid off, the pace of business services slowed.¹⁷ While the budget has stabilized, it is nearly flat funded in 2015 relative to 2014.¹⁸ A new round of state cuts could threaten stability. Cuyahoga County saw a budget reduction of 6.4 percent in 2014 over 2013 and appropriations remain flat in 2015.¹⁹ Local economies are not strong enough to stimulate a stronger recovery. This remains a particularly bad time for Cleveland and Cincinnati – both of which show up, periodically, on the list of the nation’s poorest big cities.

Big cities are not the only places struggling with the effect of the state’s cuts. The small city of Chillicothe has lost about a million dollars in state aid annually. City officials put a hold on paving city streets and replacing outdated police and fire equipment. Staff have been laid off. The city went to the ballot for new operating funds from taxpayers last year.²⁰

Summary and Conclusion

The state budget proposed for 2016 and 2017 once again takes the ax to local government while cutting taxes for the richest. For the past four years, we’ve seen this policy intensify a downward spiral in too many communities. It’s time for a new set of fiscal policies for local government in Ohio:

- Tax replacements should not have been phased out, because they did not yield the economic growth that was forecast. Resuming the phase-out just inflicts more damage to Ohio communities.
- Funds should not be diverted from cities and larger villages to townships and small villages. The reason townships and small villages are in fiscal trouble is that the state has imposed deep cuts on all local governments. The state should restore the estate tax and other cuts to local government instead of diverting funds from one strapped set of jurisdictions to meet the pressing needs of another.
- County officials and non-profits should not be pitted against one another in a fight for limited funds for affordable housing and to prevent homelessness. The deficit in federal, state and local funding for affordable housing drives the crisis in homelessness. Clearly, greater investment in affordable housing needed from all levels of government in all parts of the state. This conflict is shameful in the context of billion dollar tax cuts and hundreds of millions slated for a state savings account.
- Local government funds should be restored to local government, not diverted to new initiatives, regardless of how worthy.

For eighty years, Ohio has had a structure for sharing state resources with local governments. In the past four years, the state has moved aggressively to dismantle that structure, depriving big cities, small towns and suburban areas alike of their ability to deliver the basics that Ohio families,

¹⁷ Sharon Coolidge, “Hamilton County Budget has Shrunk by a Third,” October 11, 2013 at Cincinnati.com at <http://bit.ly/1GSZLNt>

¹⁸ Hamilton County 2015 Budget in Brief at <http://www.hamiltoncountyohio.gov/administrator/bsi/budget/BIB15WEB.pdf>

¹⁹ 2014-15 Executive Budget Summary, Cuyahoga County, http://council.cuyahogacounty.us/en-US/2014_15-BiennialBudget.aspx

²⁰ Matthew Kent, “City, County feel the effects of Kasich’s cuts, The Chillicothe Gazette, September 7, 2014 at <http://www.chillicothe Gazette.com/story/news/local/2014/09/06/city-county-feel-effects-kasich-cuts/15206239/>

individuals and businesses need to thrive. The conflict that is emerging over scarce local resources is driven by ongoing tax cuts that primarily benefit the rich. The state needs to invest to boost opportunity for all our children, to support basic public services in all of our communities and to restore the property values and wealth of all Ohioans.

Appendix				
State cuts for local public services by county and jurisdiction, 2014 vs. 2017				
County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Adams	Adams County	\$ 320,506	\$ 13,054	\$ -307,452
Adams	Peebles	\$ 1,177	\$ -	\$ -1,177
Adams	Seaman	\$ 828	\$ -	\$ -828
Adams	Winchester	\$ 2,655	\$ -	\$ -2,655
Adams	Franklin Twp	\$ 5,965	\$ 293	\$ -5,672
Adams	Meigs Twp	\$ 17,779	\$ 8,568	\$ -9,210
Adams	Monroe Twp	\$ 73,469	\$ 53,176	\$ -20,293
Adams	Sprigg Twp	\$ 44,008	\$ 32,289	\$ -11,719
	Losses in Adams County	\$ 466,387	\$ 107,380	\$ -359,007
Allen	Allen County	\$ 16,282	\$ -	\$ -16,282
Allen	Allen County	\$ 255,689	\$ 255,689	\$ -

Allen	Beaverdam	\$ 728	\$ -	\$ -728
Allen	Harrod	\$ 4,267	\$ 1,606	\$ -2,661
Allen	Lafayette	\$ 872	\$ -	\$ -872
Allen	American Twp	\$ 123,586	\$ -	\$ -123,586
Allen	Auglaize Twp	\$ 17,692	\$ 3,082	\$ -14,610
Allen	Bath Twp	\$ 432,077	\$ 345,912	\$ -86,165
Allen	Marion Twp	\$ 6,838	\$ -	\$ -6,838
Allen	Monroe Twp	\$ 7,372	\$ 623	\$ -6,749
Allen	Perry Twp	\$ 34,196	\$ -	\$ -34,196
Allen	Richland Twp	\$ 26,338	\$ 8,163	\$ -18,174
Allen	Shawnee Twp	\$ 991,221	\$ 904,698	\$ -86,522
Allen	Spencer Twp	\$ 6,051	\$ 702	\$ -5,349
Losses in Allen County		\$ 1,923,207	\$ 1,520,475	\$ -402,732

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Ashland	Ashland City	\$ 17,779	\$ 17,779	\$ -
Ashland	Green Twp	\$ 3,390	\$ -	\$ -3,390
Ashland	Perry Twp	\$ 288	\$ -	\$ -288
Ashland	Ruggles Twp	\$ 2,208	\$ -	\$ -2,208
Ashland	Troy Twp	\$ 3,110	\$ -	\$ -3,110
Ashland	Vermillion Twp	\$ 4,221	\$ -	\$ -4,221
Losses in Ashland County		\$ 30,996	\$ 17,779	\$ -13,217
Ashtabula	Ashtabula County	\$ 20,345	\$ -	\$ -20,345
Ashtabula	Ashtabula County	\$ 114,022	\$ 114,022	\$ -
Ashtabula	Andover	\$ 16,768	\$ -	\$ -16,768
Ashtabula	Ashtabula Twp	\$ 932,198	\$ 772,458	\$ -159,740

Ashtabula	Denmark Twp	\$ 2,917	\$ -	\$ -2,917
Ashtabula	Dorset Twp	\$ 6,284	\$ 775	\$ -5,509
Ashtabula	Jefferson Twp	\$ 24,235	\$ 4,495	\$ -19,740
Ashtabula	Kingsville Twp	\$ 1,280	\$ -	\$ -1,280
Ashtabula	Monroe Twp	\$ 4,194	\$ -	\$ -4,194
Ashtabula	Orwell Twp	\$ 10,571	\$ 1,611	\$ -8,959
Ashtabula	Pierpont Twp	\$ 1,857	\$ -	\$ -1,857
Ashtabula	Saybrook Twp	\$ 79,183	\$ -	\$ -79,183
Ashtabula	Wayne Twp	\$ 3,795	\$ -	\$ -3,795
	Losses in Ashtabula County	\$ 1,217,648	\$ 893,362	\$ -324,285
Athens	Trimble	\$ 60	\$ -	\$ -60
Athens	Canaan Twp	\$ 5,331	\$ -	\$ -5,331
Athens	Trimble Twp	\$ 1,717	\$ -	\$ -1,717
	Losses in Athens County	\$ 7,108	\$ -	\$ -7,108

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Auglaize	Clay Twp	\$ 1,196	\$ -	\$ -1,196
Auglaize	German Twp	\$ 4,781	\$ -	\$ -4,781
Auglaize	Jackson Twp	\$ 11,402	\$ 3,667	\$ -7,735
Auglaize	Noble Twp	\$ 5,349	\$ -	\$ -5,349
Auglaize	Pusheta Twp	\$ 6,952	\$ 388	\$ -6,564
	Losses in Auglaize County	\$ 29,681	\$ 4,056	\$ -25,625
Belmont	Bridgeport	\$ 11,034	\$ 162	\$ -10,872
Belmont	Shadyside	\$ 23,643	\$ -	\$ -23,643
Belmont	Mead Twp	\$ 48,488	\$ 35,600	\$ -12,888
Belmont	Richland Twp	\$ 8,171	\$ -	\$ -8,171
Belmont	Smith Twp	\$ 2,659	\$ -	\$ -2,659

Belmont	Union Twp	\$ 5,905	\$ -	\$ -5,905
Belmont	Washington Twp	\$ 109,031	\$ 96,156	\$ -12,875
Belmont	Wheeling Twp	\$ 782	\$ -	\$ -782
Losses in Belmont County		\$ 209,712	\$ 131,919	\$ -77,793
Brown	Fayetteville	\$ 3,596	\$ 320	\$ -3,276
Brown	Eagle Twp	\$ 554	\$ -	\$ -554
Brown	Green Twp	\$ 1,650	\$ -	\$ -1,650
Losses in Brown County		\$ 5,800	\$ 320	\$ -5,480
Butler	Madison Twp	\$ 26,578	\$ -	\$ -26,578
Butler	St. Clair Twp	\$ 175,386	\$ 116,311	\$ -59,075
Butler	West Chester Twp	\$ 518,503	\$ -	\$ -518,503
Losses in Butler County		\$ 693,890	\$ 116,311	\$ -577,578
Carroll	Brown Twp	\$ 13,590	\$ 690	\$ -12,900
Carroll	Center Twp	\$ 1,526	\$ -	\$ -1,526
Carroll	East Twp	\$ 60	\$ -	\$ -60
Losses in Carroll County		\$ 15,176	\$ 690	\$ -14,486

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Champaign	Goshen Memorial Park District	\$ 981	\$ -	\$ -981
Champaign	Johnson Twp	\$ 65,540	\$ 53,946	\$ -11,594
Losses in Champaign County		\$ 66,521	\$ 53,946	\$ -12,574
Clark	New Carlisle City	\$ 65	\$ -	\$ -65
Clark	New Carlisle City	\$ 303	\$ 303	\$ -
Clark	North Hampton	\$ 26	\$ -	\$ -26
Clark	Bethel Twp	\$ 17,824	\$ -	\$ -17,824
Clark	German Twp	\$ 30,882	\$ -	\$ -30,882
Clark	Mad River Twp	\$ 9,821	\$ -	\$ -9,821
Clark	Madison Twp	\$ 18,154	\$ 4,508	\$ -13,646
Clark	Moorefield Twp	\$ 89,385	\$ 3,686	\$ -85,699

	Losses in Clark County	\$ 166,459	\$ 8,497	\$ -157,962
Clermont	Moscow	\$ 183,638	\$ 155,462	\$ -28,176
Clermont	New Richmond	\$ 96,670	\$ 21,755	\$ -74,915
Clermont	Owensville	\$ 151	\$ -	\$ -151
Clermont	Pierce Twp	\$ 145,117	\$ -	\$ -145,117
Clermont	Union Twp	\$ 482,184	\$ -	\$ -482,184
Clermont	Washington Twp	\$ 926,537	\$ 804,621	\$ -121,916
Clermont	Williamsburg Twp	\$ 2,892	\$ -	\$ -2,892
	Losses in Clermont County	\$ 1,837,189	\$ 981,838	\$ -855,350
Clinton	Wilmington City	\$ 1,070	\$ -	\$ -1,070
Clinton	Wilmington City	\$ 16,744	\$ 16,744	\$ -
Clinton	Blanchester	\$ 74,235	\$ 54,038	\$ -20,197
Clinton	Liberty Twp	\$ 11,746	\$ 3,689	\$ -8,057
Clinton	Marion Twp	\$ 50,865	\$ 31,264	\$ -19,601
Clinton	Richland Twp	\$ 24,739	\$ 18,383	\$ -6,356
Clinton	Union Twp Exc Wilmington City Total	\$ 11,822	\$ -	\$ -11,822
	Losses in Clinton County	\$ 191,221	\$ 124,118	\$ -67,103

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Columbiana	Columbiana County	\$ 4,454	\$ -	\$ -4,454
Columbiana	Columbiana County	\$ 24,176	\$ 24,176	\$ -
Columbiana	East Liverpool City	\$ 2,911	\$ -	\$ -2,911
Columbiana	East Liverpool City	\$ 14,311	\$ 14,311	\$ -
Columbiana	Summitville	\$ 359	\$ -	\$ -359
Columbiana	Fairfield Twp	\$ 14,269	\$ -	\$ -14,269
Columbiana	Franklin Twp	\$ 943	\$ -	\$ -943
Columbiana	St. Clair Twp	\$ 19,194	\$ -	\$ -19,194
	Losses in Columbiana County	\$ 80,617	\$ 38,487	\$ -42,130
Coshocton	Coshocton County	\$ 24,101	\$ -	\$ -24,101
Coshocton	Coshocton County	\$ 14,008	\$ 14,008	\$ -

Coshocton	Franklin Twp	\$ 116,183	\$ 96,827	\$ -19,356
Coshocton	Tuscarawas Twp	\$ 11,839	\$ 7,121	\$ -4,718
	Losses in Coshocton County	\$ 166,130	\$ 117,956	\$ -48,174
Crawford	Cranberry Twp	\$ 71	\$ -	\$ -71
Crawford	Holmes Twp	\$ 5,193	\$ 441	\$ -4,752
Crawford	Jackson Twp	\$ 8,771	\$ 6,520	\$ -2,251
Crawford	Polk Twp	\$ 60,090	\$ 41,465	\$ -18,625
Crawford	Whetstone Twp	\$ 54,706	\$ 45,785	\$ -8,921
	Losses in Crawford County	\$ 128,831	\$ 94,212	\$ -34,620

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Cuyahoga	Cuyahoga County	\$ 283,521	\$ -	\$ -283,521
Cuyahoga	Cuyahoga County	\$ 1,955,976	\$ 1,955,976	\$ -
Cuyahoga	Bay Village City	\$ 7,684	\$ -	\$ -7,684
Cuyahoga	Bay Village City	\$ 11,833	\$ 11,833	\$ -
Cuyahoga	Bedford Heights City	\$ 4,369	\$ -	\$ -4,369
Cuyahoga	Bedford Heights City	\$ 109,525	\$ 109,525	\$ -
Cuyahoga	Berea City	\$ 115,446	\$ 115,446	\$ -
Cuyahoga	Broadview Hts City	\$ 1,943	\$ 1,943	\$ -
Cuyahoga	Brooklyn City	\$ 14,457	\$ -	\$ -14,457
Cuyahoga	Brooklyn City	\$ 62,072	\$ 62,072	\$ -
Cuyahoga	Cleveland City	\$ 531,547	\$ -	\$ -531,547

Cuyahoga	Cleveland City	\$ 2,949,325	\$ 2,949,325	\$ -
Cuyahoga	Cleveland Hts City	\$ 8,743	\$ -	\$ -8,743
Cuyahoga	Cleveland Hts City	\$ 22,341	\$ 22,341	\$ -
Cuyahoga	Euclid City	\$ 31,803	\$ -	\$ -31,803
Cuyahoga	Euclid City	\$ 291,394	\$ 291,394	\$ -
Cuyahoga	Garfield Hts City	\$ 10,096	\$ -	\$ -10,096
Cuyahoga	Garfield Hts City	\$ 111,820	\$ 111,820	\$ -
Cuyahoga	Highland Hts City	\$ 6,760	\$ 6,760	\$ -
Cuyahoga	Lakewood City	\$ 22,517	\$ -	\$ -22,517
Cuyahoga	Lakewood City	\$ 83,269	\$ 83,269	\$ -
Cuyahoga	Lyndhurst City	\$ 5,323	\$ -	\$ -5,323
Cuyahoga	Lyndhurst City	\$ 26,882	\$ 26,882	\$ -
Cuyahoga	Maple Heights City	\$ 10,994	\$ -	\$ -10,994
Cuyahoga	Maple Heights City	\$ 88,440	\$ 88,440	\$ -
Cuyahoga	Mayfield Corp	\$ 4,881	\$ -	\$ -4,881
Cuyahoga	Mayfield Corp	\$ 49,033	\$ 49,033	\$ -
Cuyahoga	Mayfield Hts City	\$ 2,466	\$ -	\$ -2,466

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Cuyahoga	Mayfield Hts City	\$ 40,686	\$ 40,686	\$ -
Cuyahoga	Middleburg Hts City	\$ 2,939	\$ -	\$ -2,939
Cuyahoga	Middleburg Hts City	\$ 19,934	\$ 19,934	\$ -
Cuyahoga	Moreland Hills Corp	\$ 175	\$ -	\$ -175
Cuyahoga	Moreland Hills Corp	\$ 399	\$ 399	\$ -
Cuyahoga	North Olmsted City	\$ 15,372	\$ -	\$ -15,372
Cuyahoga	North Olmsted City	\$ 142,303	\$ 142,303	\$ -
Cuyahoga	North Royalton City	\$ 3,452	\$ -	\$ -3,452
Cuyahoga	North Royalton City	\$ 12,115	\$ 12,115	\$ -
Cuyahoga	Oakwood Corp	\$ 668	\$ -	\$ -668
Cuyahoga	Oakwood Corp	\$ 6,614	\$ 6,614	\$ -

Cuyahoga	Parma Heights City	\$ 3,010	\$ -	\$ -3,010
Cuyahoga	Parma Heights City	\$ 12,484	\$ 12,484	\$ -
Cuyahoga	Richmond Hts City	\$ 2,621	\$ -	\$ -2,621
Cuyahoga	Richmond Hts City	\$ 39,434	\$ 39,434	\$ -
Cuyahoga	Solon City	\$ 2,087	\$ -	\$ -2,087
Cuyahoga	Solon City	\$ 43,261	\$ 43,261	\$ -
Cuyahoga	Strongsville City	\$ 27,960	\$ -	\$ -27,960
Cuyahoga	Strongsville City	\$ 207,612	\$ 207,612	\$ -
Cuyahoga	University Hts City	\$ 1,748	\$ -	\$ -1,748
Cuyahoga	University Hts City	\$ 7,548	\$ 7,548	\$ -
Cuyahoga	Warrensville Hts City	\$ 5,348	\$ -	\$ -5,348
Cuyahoga	Warrensville Hts City	\$ 53,167	\$ 53,167	\$ -
Cuyahoga	Oakwood	\$ 10,727	\$ -	\$ -10,727
Losses in Cuyahoga County		\$ 7,486,124	\$ 6,471,617	\$ -1,014,508

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Darke	Wayne Lakes Corp	\$ 55	\$ -	\$ -55
Darke	Wayne Lakes Corp	\$ 98	\$ 98	\$ -
Darke	Gettysburg	\$ 1,628	\$ -	\$ -1,628
Darke	New Madison	\$ 1,647	\$ -	\$ -1,647
Darke	Greenville Twp	\$ 90,811	\$ 16,919	\$ -73,893
Losses in Darke County		\$ 94,239	\$ 17,017	\$ -77,222
Defiance	Defiance Twp	\$ 944	\$ -	\$ -944
Defiance	Richland Twp	\$ 72,737	\$ 53,266	\$ -19,471
Losses in Defiance County		\$ 73,680	\$ 53,266	\$ -20,415
Erie	Vermilion City	\$ 322	\$ -	\$ -322
Erie	Vermilion City	\$ 3,556	\$ 3,556	\$ -

Erie	Berlin Heights	\$ 432	\$ -	\$ -432
Erie	Florence Twp	\$ 423	\$ -	\$ -423
Erie	Groton Twp	\$ 18,439	\$ 5,685	\$ -12,754
Erie	Huron Twp	\$ 1,693	\$ -	\$ -1,693
Erie	Margaretta Twp	\$ 169,856	\$ 104,532	\$ -65,323
Erie	Milan Twp	\$ 39,067	\$ 12,539	\$ -26,528
Erie	Perkins Twp	\$ 154,862	\$ -	\$ -154,862
	Losses in Erie County	\$ 388,651	\$ 126,312	\$ -262,339
Fairfield	Amanda	\$ 1,217	\$ -	\$ -1,217
Fairfield	Greenfield Twp	\$ 24,384	\$ -	\$ -24,384
	Losses in Fairfield County	\$ 25,600	\$ -	\$ -25,600
Fayette	Fayette County	\$ 1,724	\$ -	\$ -1,724
Fayette	Fayette County	\$ 11,987	\$ 11,987	\$ -
Fayette	Bloomingsburg	\$ 904	\$ -	\$ -904
Fayette	Jeffersonville	\$ 5,081	\$ -	\$ -5,081
Fayette	Jefferson Twp	\$ 17,280	\$ -	\$ -17,280
Fayette	Union Twp	\$ 38,588	\$ 16,964	\$ -21,624
	Losses in Fayette County	\$ 75,563	\$ 28,951	\$ -46,613

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Franklin	Gahanna City	\$ 1,174	\$ -	\$ -1,174
Franklin	Gahanna City	\$ 10,650	\$ 10,650	\$ -
Franklin	Grove City	\$ 4,457	\$ -	\$ -4,457
Franklin	Grove City	\$ 67,340	\$ 67,340	\$ -
Franklin	Worthington City	\$ 552	\$ -	\$ -552
Franklin	Worthington City	\$ 7,408	\$ 7,408	\$ -
Franklin	Clinton Twp	\$ 295,727	\$ 168,856	\$ -126,871
Franklin	Franklin Twp	\$ 844,921	\$ 611,222	\$ -233,699
Franklin	Hamilton Twp	\$ 491,484	\$ 293,493	\$ -197,991
Franklin	Jackson Twp	\$ 934,681	\$ 217,921	\$ -716,760
Franklin	Madison Twp	\$ 1,209,179	\$ 733,297	\$ -475,883
Franklin	Norwich Twp	\$ 345,153	\$ -	\$ -345,153

Franklin	Perry Twp	\$ 7,169	\$ -	\$ -7,169
Franklin	Washington Twp	\$ 465,629	\$ -	\$ -465,629
	Losses in Franklin County	\$ 4,685,524	\$ 2,110,186	\$ -2,575,339
Fulton	Archbold	\$ 36,073	\$ -	\$ -36,073
Fulton	Fayette	\$ 5,298	\$ -	\$ -5,298
Fulton	Amboy Twp	\$ 1,737	\$ -	\$ -1,737
Fulton	Clinton Twp	\$ 9,583	\$ -	\$ -9,583
Fulton	Dover Twp	\$ 3,272	\$ -	\$ -3,272
Fulton	German Twp	\$ 127,604	\$ 93,896	\$ -33,708
Fulton	Gorham Twp	\$ 7,751	\$ -	\$ -7,751
Fulton	Royalton Twp	\$ 2,519	\$ -	\$ -2,519
Fulton	York Twp	\$ 30,063	\$ 11,320	\$ -18,743
	Losses in Fulton County	\$ 223,901	\$ 105,217	\$ -118,685
Gallia	Gallia County	\$ 56,035	\$ -	\$ -56,035
Gallia	Addison Twp	\$ 31,496	\$ 24,264	\$ -7,232
Gallia	Cheshire Twp	\$ 48,398	\$ 35,693	\$ -12,705
Gallia	Gallipolis Twp	\$ 3,256	\$ 586	\$ -2,671
Gallia	Green Twp	\$ 3,430	\$ -	\$ -3,430
Gallia	Walnut Twp	\$ 573	\$ -	\$ -573
	Losses in Gallia County	\$ 143,188	\$ 60,543	\$ -82,645

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Geauga	Bainbridge Twp	\$ 229,561	\$ -	\$ -229,561
Geauga	Burton Twp	\$ 9,624	\$ -	\$ -9,624
Geauga	Middlefield Twp Exc Middlefield	\$ 50,344	\$ 27,041	\$ -23,303
Geauga	Thompson Twp	\$ 10,889	\$ -	\$ -10,889
Geauga	Troy Twp	\$ 67,647	\$ 36,884	\$ -30,763
	Losses in Geauga County	\$ 368,065	\$ 63,925	\$ -304,141
Greene	Greene County	\$ 7,874	\$ -	\$ -7,874
Greene	Greene County	\$ 29,644	\$ 29,644	\$ -
Greene	Xenia City	\$ 4,859	\$ 4,859	\$ -
Greene	Bowersville	\$ 3,141	\$ 1,744	\$ -1,397
Greene	Jamestown	\$ 13,659	\$ -	\$ -13,659

Greene	Bath Twp	\$ 50,109	\$ 985	\$ -49,124
Greene	Beavercreek Twp	\$ 9,134	\$ -	\$ -9,134
Greene	Jefferson Twp	\$ 2,779	\$ -	\$ -2,779
Greene	Silvercreek Twp	\$ 2,017	\$ -	\$ -2,017
	Losses in Greene County	\$ 123,215	\$ 37,232	\$ -85,983
Guernsey	Old Washington	\$ 825	\$ -	\$ -825
Guernsey	Cambridge Twp	\$ 15,876	\$ -	\$ -15,876
Guernsey	Jackson Twp	\$ 187,752	\$ 163,546	\$ -24,205
	Losses in Guernsey County	\$ 204,453	\$ 163,546	\$ -40,906

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Hamilton	Blue Ash City	\$ 690	\$ -	\$ -690
Hamilton	Blue Ash City	\$ 19,509	\$ 19,509	\$ -
Hamilton	Cincinnati City	\$ 778,325	\$ -	\$ -778,325
Hamilton	Cincinnati City	\$ 2,946,464	\$ 2,946,464	\$ -
Hamilton	Addyston	\$ 112,919	\$ 88,608	\$ -24,311
Hamilton	St. Bernard	\$ 234,365	\$ -	\$ -234,365
Hamilton	Colerain Twp	\$ 46,156	\$ -	\$ -46,156
Hamilton	Columbia Twp	\$ 155,875	\$ 43,857	\$ -112,018
Hamilton	Crosby Twp	\$ 3,307	\$ -	\$ -3,307
Hamilton	Harrison Twp	\$ 5,075	\$ -	\$ -5,075
Hamilton	Miami Twp	\$ 54,618	\$ -	\$ -54,618

Hamilton	Sycamore Twp	\$ 92,231	\$ -	\$ -92,231
Hamilton	Whitewater Twp	\$ 87,976	\$ 20,819	\$ -67,157
	Losses in Hamilton County	\$ 4,537,510	\$ 3,119,258	\$ -1,418,252
Hancock	Arcadia	\$ 334	\$ -	\$ -334
Hancock	Allen Twp	\$ 135,515	\$ 108,493	\$ -27,021
Hancock	Marion Twp	\$ 13,964	\$ 1,264	\$ -12,700
Hancock	Orange Twp	\$ 780	\$ -	\$ -780
Hancock	Pleasant Twp	\$ 9,157	\$ 1,449	\$ -7,707
Hancock	Washington Twp	\$ 530	\$ -	\$ -530
	Losses in Hancock County	\$ 160,279	\$ 111,207	\$ -49,071
Hardin	Buck Twp	\$ 51,060	\$ 40,977	\$ -10,082
Hardin	Ada Memorial Park	\$ 4,527	\$ -	\$ -4,527
Hardin	Jackson Twp	\$ 1,202	\$ -	\$ -1,202
	Losses in Hardin County	\$ 56,789	\$ 40,977	\$ -15,811

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Harrison	Freeport	\$ 4,710	\$ 168	\$ -4,542
Harrison	Athens Twp	\$ 7,886	\$ 3,319	\$ -4,567
Harrison	Cadiz Twp	\$ 31,113	\$ 16,241	\$ -14,872
Harrison	Freeport Twp	\$ 4,788	\$ 561	\$ -4,228
Harrison	Green Twp	\$ 546	\$ -	\$ -546
Harrison	Monroe Twp	\$ 2,227	\$ -	\$ -2,227
Harrison	Moorefield Twp	\$ 685	\$ -	\$ -685
Harrison	North Twp	\$ 2,118	\$ -	\$ -2,118
Harrison	Nottingham Twp	\$ 468	\$ -	\$ -468
	Losses in Harrison County	\$ 54,541	\$ 20,289	\$ -34,252
Henry	Henry County	\$ 50,344	\$ -	\$ -50,344

Henry	Bartlow Twp	\$ 596	\$ -	\$ -596
Henry	Harrison Twp	\$ 75,649	\$ 61,464	\$ -14,185
Henry	Marion Twp	\$ 3,737	\$ -	\$ -3,737
Henry	Ridgeville Twp	\$ 8,408	\$ 293	\$ -8,115
Henry	Liberty Twp	\$ 5,298	\$ 1,304	\$ -3,994
	Losses in Henry County	\$ 144,032	\$ 63,062	\$ -80,971
Highland	Hillsboro City	\$ 163	\$ -	\$ -163
Highland	Hillsboro City	\$ 7,114	\$ 7,114	\$ -
Highland	Penn Twp	\$ 6,880	\$ 4,093	\$ -2,787
Highland	Union Twp	\$ 1,344	\$ -	\$ -1,344
	Losses in Highland County	\$ 15,500	\$ 11,207	\$ -4,293
Hocking	Green Twp	\$ 7,256	\$ -	\$ -7,256
	Losses in Hocking County	\$ 7,256	\$ -	\$ -7,256
Holmes	Killbuck	\$ 6,018	\$ -	\$ -6,018
Holmes	Berlin Twp	\$ 34,957	\$ 11,092	\$ -23,864
Holmes	Clark Twp	\$ 22,663	\$ 5,461	\$ -17,202
Holmes	Hardy Twp	\$ 5,273	\$ -	\$ -5,273
Holmes	Paint Twp	\$ 24,414	\$ -	\$ -24,414
Holmes	Prairie Twp	\$ 10,871	\$ -	\$ -10,871
Holmes	Salt Creek Twp	\$ 39,540	\$ 15,133	\$ -24,407
Holmes	Walnut Creek Twp	\$ 11,546	\$ -	\$ -11,546
	Losses in Holmes County	\$ 155,282	\$ 31,687	\$ -123,595

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Huron	Greenwich Twp	\$ 6,309	\$ 1,441	\$ -4,869
Huron	Lyme Twp	\$ 6,610	\$ -	\$ -6,610
Huron	Norwalk Twp	\$ 3,627	\$ 74	\$ -3,553
Huron	Ridgefield Twp	\$ 83	\$ -	\$ -83
Huron	Ripley Twp	\$ 158	\$ -	\$ -158
	Losses in Huron County	\$ 16,787	\$ 1,514	\$ -15,273
Jackson	Jackson	\$ 57,628	\$ 15,157	\$ -42,471
Jackson	Oak Hill	\$ 3,247	\$ -	\$ -3,247
Jackson	Madison Twp	\$ 1,825	\$ -	\$ -1,825
Jackson	Milton Twp	\$ 7,893	\$ 3,163	\$ -4,730

	Losses in Jackson County	\$ 70,593	\$ 18,320	\$ -52,273
Jefferson	Steubenville City	\$ 4,199	\$ -	\$ -4,199
Jefferson	Steubenville City	\$ 28,924	\$ 28,924	\$ -
Jefferson	Empire	\$ 3,060	\$ 2,068	\$ -992
Jefferson	Irondale	\$ 167	\$ -	\$ -167
Jefferson	Mingo Junction	\$ 59,786	\$ 2,892	\$ -56,893
Jefferson	Richmond	\$ 111	\$ -	\$ -111
Jefferson	Stratton	\$ 343,707	\$ 272,208	\$ -71,499
Jefferson	Yorkville	\$ 114,991	\$ 101,807	\$ -13,184
Jefferson	Knox Twp	\$ 3,182	\$ -	\$ -3,182
Jefferson	Saline Twp	\$ 169,348	\$ 129,127	\$ -40,221
Jefferson	Springfield Twp	\$ 4,907	\$ -	\$ -4,907
Jefferson	Steubenville Twp	\$ 4,940	\$ 1,393	\$ -3,547
Jefferson	Warren Twp	\$ 7,995	\$ 1,434	\$ -6,560
Jefferson	Wells Twp	\$ 213,429	\$ 130,467	\$ -82,961
	Losses in Jefferson County	\$ 958,744	\$ 670,321	\$ -288,424
Knox	Fredericktown	\$ 1,656	\$ -	\$ -1,656
Knox	Clinton Twp Exc. Mt. Vernon Corp	\$ 6,545	\$ 444	\$ -6,101
Knox	Middlebury Twp	\$ 4,815	\$ -	\$ -4,815
Knox	Wayne Twp	\$ 10,983	\$ 5,596	\$ -5,387
	Losses in Knox County	\$ 24,000	\$ 6,040	\$ -17,960

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Lake	Eastlake City	\$ 290	\$ -	\$ -290
Lake	Eastlake City	\$ 16,357	\$ 16,357	\$ -
Lake	Mentor City	\$ 13,461	\$ -	\$ -13,461
Lake	Mentor City	\$ 140,059	\$ 140,059	\$ -
Lake	Painesville City	\$ 335	\$ -	\$ -335
Lake	Painesville City	\$ 8,366	\$ 8,366	\$ -
Lake	Willoughby City	\$ 3,562	\$ -	\$ -3,562
Lake	Willoughby City	\$ 65,223	\$ 65,223	\$ -
Lake	Willoughby Hills City	\$ 688	\$ -	\$ -688
Lake	Willoughby Hills City	\$ 4,183	\$ 4,183	\$ -

Lake	North Perry	\$ 245,672	\$ 154,767	\$ -90,904
Lake	Painesville Twp	\$ 194,493	\$ -	\$ -194,493
Lake	Perry Twp	\$ 197,599	\$ 99,643	\$ -97,956
	Losses in Lake County	\$ 890,288	\$ 488,599	\$ -401,689
Lawrence	Chesapeake	\$ 3,565	\$ 408	\$ -3,157
Lawrence	Aid Twp	\$ 625	\$ -	\$ -625
Lawrence	Fayette Twp	\$ 7,592	\$ -	\$ -7,592
Lawrence	Hamilton Twp	\$ 17,889	\$ 13,938	\$ -3,952
	Losses in Lawrence County	\$ 29,672	\$ 14,346	\$ -15,326
Licking	Hebron	\$ 155,938	\$ 41,821	\$ -114,117
Licking	Union Twp	\$ 180,406	\$ 102,615	\$ -77,790
	Losses in Licking County	\$ 336,344	\$ 144,437	\$ -191,907
Logan	Quincy	\$ 678	\$ -	\$ -678
Logan	Bloomfield Twp	\$ 2,050	\$ 187	\$ -1,864
Logan	Harrison Twp	\$ 7,455	\$ 2,473	\$ -4,982
Logan	Lake Twp	\$ 2,562	\$ -	\$ -2,562
Logan	Zane Twp	\$ 29,469	\$ 15,458	\$ -14,011
Logan	Liberty Twp	\$ 715	\$ -	\$ -715
Logan	Perry Twp	\$ 403,365	\$ 363,695	\$ -39,670
Logan	Washington Twp	\$ 28,197	\$ 10,045	\$ -18,151
	Losses in Logan County	\$ 474,491	\$ 391,857	\$ -82,634

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Lorain	Lorain County	\$ 22,841	\$ -	\$ -22,841
Lorain	Lorain County	\$ 93,967	\$ 93,967	\$ -
Lorain	Amherst City	\$ 288	\$ -	\$ -288
Lorain	Amherst City	\$ 2,399	\$ 2,399	\$ -
Lorain	Elyria City	\$ 16,730	\$ -	\$ -16,730
Lorain	Elyria City	\$ 235,525	\$ 235,525	\$ -
Lorain	Sheffield Lake City	\$ 510	\$ -	\$ -510
Lorain	Sheffield Lake City	\$ 2,733	\$ 2,733	\$ -
Lorain	Amherst Twp	\$ 1,719	\$ -	\$ -1,719
Lorain	Elyria Twp	\$ 20,362	\$ -	\$ -20,362
Lorain	Sheffield Twp	\$ 16,243	\$ -	\$ -16,243
Lorain	Wellington Twp	\$ 3,937	\$ -	\$ -3,937

	Losses in Lorain County	\$ 417,254	\$ 334,624	\$ -82,631
Lucas	Sylvania City	\$ 2,881	\$ -	\$ -2,881
Lucas	Spencer Twp	\$ 30,097	\$ 15,917	\$ -14,180
Lucas	Swanton Twp	\$ 9,571	\$ -	\$ -9,571
Lucas	Washington Twp	\$ 4,811	\$ -	\$ -4,811
	Losses in Lucas County	\$ 47,361	\$ 15,917	\$ -31,443
Madison	Darby Twp	\$ 2,343	\$ -	\$ -2,343
Madison	Deer Creek Twp	\$ 805	\$ -	\$ -805
Madison	Pleasant Twp	\$ 3,146	\$ 908	\$ -2,238
Madison	Range Twp	\$ 1,218	\$ -	\$ -1,218
Madison	Jefferson Twp	\$ 139,120	\$ 20,119	\$ -119,002
	Losses in Madison County	\$ 146,632	\$ 21,027	\$ -125,605
Mahoning	Lowellville Corp	\$ 607	\$ 607	\$ -
Mahoning	Sebring Village	\$ 20,322	\$ 20,322	\$ -
Mahoning	Youngstown City	\$ 30,433	\$ -	\$ -30,433
Mahoning	Youngstown City	\$ 402,027	\$ 402,027	\$ -
Mahoning	Austintown Twp	\$ 254,025	\$ -	\$ -254,025
Mahoning	Boardman Twp	\$ 576,441	\$ -	\$ -576,441
Mahoning	Coitsville Twp	\$ 6,992	\$ -	\$ -6,992
Mahoning	Smith Twp	\$ 36,094	\$ 9,289	\$ -26,805
Mahoning	Jackson Twp	\$ 81,392	\$ 40,514	\$ -40,878
	Losses in Mahoning County	\$ 1,408,333	\$ 472,759	\$ -935,575

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Marion	Morral	\$ 1,042	\$ 235	\$ -807
Marion	Waldo	\$ 1,957	\$ 129	\$ -1,828
Marion	Claridon Twp	\$ 23,515	\$ 15,517	\$ -7,997
Marion	Green Camp Twp	\$ 459	\$ -	\$ -459
Marion	Marion Twp	\$ 365,385	\$ 249,824	\$ -115,562
Marion	Salt Rock Twp	\$ 3,853	\$ -	\$ -3,853
Marion	Tully Twp	\$ 12,338	\$ 8,151	\$ -4,187
Marion	Waldo Twp	\$ 739	\$ -	\$ -739
	Losses in Marion County	\$ 409,287	\$ 273,855	\$ -135,432
Medina	Medina County	\$ 2,254	\$ -	\$ -2,254
Medina	Medina County	\$ 15,604	\$ 15,604	\$ -

Medina	Lodi	\$ 13,756	\$ -	\$ -13,756
Medina	Spencer	\$ 3,966	\$ -	\$ -3,966
Medina	Harrisville Twp	\$ 29,359	\$ 8,645	\$ -20,715
Medina	Liverpool Twp	\$ 140,842	\$ 79,308	\$ -61,534
Medina	Wadsworth Twp	\$ 11,962	\$ -	\$ -11,962
	Losses in Medina County	\$ 217,743	\$ 103,557	\$ -114,186
Meigs	Letart Twp	\$ 29,964	\$ 22,211	\$ -7,754
Meigs	Olive Twp	\$ 293	\$ -	\$ -293
	Losses in Meigs County	\$ 30,257	\$ 22,211	\$ -8,047
Mercer	Recovery Twp	\$ 2,875	\$ -	\$ -2,875
Mercer	Jefferson Twp	\$ 9,496	\$ -	\$ -9,496
	Losses in Mercer County	\$ 12,371	\$ -	\$ -12,371
Miami	Brown Twp	\$ 9,632	\$ 358	\$ -9,274
Miami	Forest Hill Union Cemetery	\$ 15,710	\$ 6,204	\$ -9,506
Miami	Monroe Twp	\$ 18,377	\$ -	\$ -18,377
	Losses in Miami County	\$ 43,719	\$ 6,562	\$ -37,157
Monroe	Monroe County	\$ 52,307	\$ -	\$ -52,307
Monroe	Ohio Twp	\$ 80,470	\$ 73,942	\$ -6,528
	Losses in Monroe County	\$ 132,777	\$ 73,942	\$ -58,835

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Montgomery	Dayton City	\$ 200,751	\$ -	\$ -200,751
Montgomery	Dayton City	\$ 1,446,574	\$ 1,446,574	\$ -
Montgomery	Trotwood City	\$ 1,301	\$ -	\$ -1,301
Montgomery	Trotwood City	\$ 8,899	\$ 8,899	\$ -
Montgomery	Clay Twp	\$ 17,374	\$ -	\$ -17,374
Montgomery	Harrison Twp	\$ 322,024	\$ -	\$ -322,024
Montgomery	Miami Twp	\$ 507,598	\$ 7,487	\$ -500,111
Montgomery	Jackson Twp	\$ 2,402	\$ -	\$ -2,402
	Losses in Montgomery County	\$ 2,506,924	\$ 1,462,960	\$ -1,043,964
Morgan	Morgan County	\$ 12,149	\$ -	\$ -12,149
Morgan	Center Twp	\$ 56,935	\$ 46,379	\$ -10,556
Morgan	Meigsville Twp	\$ 2,525	\$ -	\$ -2,525

Morgan	Morgan Twp	\$ 13,462	\$ 9,340	\$ -4,122
	Losses in Morgan County	\$ 85,072	\$ 55,719	\$ -29,353
Morrow	Cardington	\$ 20,157	\$ -	\$ -20,157
Morrow	Edison	\$ 917	\$ -	\$ -917
Morrow	Cardington Twp	\$ 42,670	\$ 23,386	\$ -19,284
Morrow	Gilead Twp	\$ 5,073	\$ -	\$ -5,073
Morrow	Washington Twp	\$ 9,360	\$ 2,015	\$ -7,344
	Losses in Morrow County	\$ 78,177	\$ 25,402	\$ -52,776
Muskingum	Zanesville City	\$ 1,450	\$ -	\$ -1,450
Muskingum	Zanesville City	\$ 27,873	\$ 27,873	\$ -
Muskingum	Norwich	\$ 612	\$ -	\$ -612
Muskingum	Cass Twp	\$ 52,382	\$ 37,351	\$ -15,030
Muskingum	Newton Twp	\$ 30,250	\$ 3,172	\$ -27,079
Muskingum	Springfield Twp	\$ 13,018	\$ -	\$ -13,018
Muskingum	Harrison Twp	\$ 1,357	\$ -	\$ -1,357
Muskingum	Perry Twp	\$ 22,349	\$ 3,238	\$ -19,111
Muskingum	Washington Twp	\$ 36,431	\$ 16,813	\$ -19,618
	Losses in Muskingum County	\$ 185,721	\$ 88,447	\$ -97,274

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Noble	Brookfield Twp	\$ 189	\$ -	\$ -189
Noble	Olive Twp	\$ 16,643	\$ 11,324	\$ -5,319
	Losses in Noble County	\$ 16,832	\$ 11,324	\$ -5,508
Ottawa	Carroll Twp	\$ 681,941	\$ 605,488	\$ -76,453
Ottawa	Clay Twp	\$ 1,827	\$ -	\$ -1,827
Ottawa	Erie Twp	\$ 27,934	\$ 15,033	\$ -12,901
Ottawa	Harris Twp	\$ 45,199	\$ 11,845	\$ -33,354
Ottawa	Portage Twp	\$ 40,352	\$ 13,739	\$ -26,614
Ottawa	Salem Twp	\$ 1,053	\$ -	\$ -1,053
	Losses in Ottawa County	\$ 798,306	\$ 646,104	\$ -152,201
Paulding	Haviland	\$ 7,796	\$ 5,823	\$ -1,973
Paulding	Latty	\$ 7,102	\$ 5,384	\$ -1,718

Paulding	Payne	\$ 8,393	\$ 792	\$ -7,601
Paulding	Auglaize Twp	\$ 1,073	\$ -	\$ -1,073
Paulding	Brown Twp	\$ 266	\$ -	\$ -266
Paulding	Crane Twp	\$ 21,306	\$ 10,363	\$ -10,943
Paulding	Paulding Twp	\$ 8,134	\$ 834	\$ -7,300
Paulding	Jackson Twp	\$ 2,267	\$ -	\$ -2,267
	Losses in Paulding County	\$ 56,336	\$ 23,196	\$ -33,140
Perry	Glenford	\$ 577	\$ -	\$ -577
Perry	Junction	\$ 1,096	\$ -	\$ -1,096
Perry	Shawnee	\$ 3,711	\$ 116	\$ -3,595
Perry	Thornville	\$ 2,349	\$ -	\$ -2,349
Perry	Hopewell Twp	\$ 3,242	\$ -	\$ -3,242
Perry	Pike Twp	\$ 49,927	\$ 32,843	\$ -17,084
Perry	Harrison Twp	\$ 1,156	\$ -	\$ -1,156
	Losses in Perry County	\$ 62,058	\$ 32,959	\$ -29,099

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Pickaway	Williamsport	\$ 1,053	\$ -	\$ -1,053
Pickaway	Circleville Twp	\$ 904	\$ -	\$ -904
Pickaway	Pickaway Twp	\$ 60,580	\$ 41,846	\$ -18,733
Pickaway	Perry Twp	\$ 2,275	\$ -	\$ -2,275
	Losses in Pickaway County	\$ 64,812	\$ 41,846	\$ -22,965
Pike	Pike County	\$ 458,369	\$ 153,027	\$ -305,342
Pike	Waverly	\$ 100,443	\$ 7,189	\$ -93,254
Pike	Newton Twp	\$ 939	\$ -	\$ -939
Pike	Pee Pee Twp	\$ 10,906	\$ 78	\$ -10,828
Pike	Scioto Twp	\$ 105,326	\$ 95,134	\$ -10,192
Pike	Seal Twp	\$ 27,805	\$ 12,970	\$ -14,835
Pike	Jackson Twp	\$ 3,458	\$ -	\$ -3,458

Pike	Union Twp	\$ 535	\$ -	\$ -535
	Losses in Pike County	\$ 707,781	\$ 268,398	\$ -439,383
Portage	Streetsboro City	\$ 1,930	\$ -	\$ -1,930
Portage	Streetsboro City	\$ 39,803	\$ 39,803	\$ -
Portage	Brimfield Twp	\$ 12,192	\$ -	\$ -12,192
Portage	Charlestown Twp	\$ 3,060	\$ -	\$ -3,060
Portage	Ravenna Twp	\$ 13,127	\$ -	\$ -13,127
	Losses in Portage County	\$ 70,112	\$ 39,803	\$ -30,309
Preble	Camden	\$ 14,265	\$ 2,627	\$ -11,638
Preble	Lewisburg	\$ 10,482	\$ -	\$ -10,482
Preble	Somers Twp	\$ 1,988	\$ -	\$ -1,988
Preble	Harrison Twp	\$ 71,262	\$ 47,730	\$ -23,532
	Losses in Preble County	\$ 97,997	\$ 50,357	\$ -47,640
Putnam	Continental	\$ 3,364	\$ -	\$ -3,364
Putnam	Van Buren Twp	\$ 36,619	\$ 22,486	\$ -14,133
Putnam	Monroe Twp	\$ 2,053	\$ -	\$ -2,053
Putnam	Union Twp	\$ 4,660	\$ -	\$ -4,660
	Losses in Putnam County	\$ 46,696	\$ 22,486	\$ -24,210

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Richland	Cass Twp	\$ 1,544	\$ -	\$ -1,544
Richland	Mansfield Twp	\$ 11,684	\$ 7,586	\$ -4,098
Richland	Plymouth Twp	\$ 5,854	\$ -	\$ -5,854
Richland	Sandusky Twp	\$ 33,710	\$ 25,168	\$ -8,542
Richland	Sharon Twp	\$ 171	\$ -	\$ -171
Richland	Springfield Twp	\$ 259,991	\$ 140,945	\$ -119,046
Richland	Jackson Twp	\$ 1,339	\$ -	\$ -1,339
	Losses in Richland County	\$ 314,293	\$ 173,700	\$ -140,594
Ross	Scioto Twp	\$ 12,287	\$ -	\$ -12,287
Ross	Scioto Twp	\$ 45,853	\$ 12,443	\$ -33,411
Ross	Springfield Twp	\$ 20,451	\$ 5,715	\$ -14,736
Ross	Franklin Twp	\$ 544	\$ -	\$ -544

Ross	Green Twp	\$ 58,712	\$ 27,705	\$ -31,006
Ross	Jefferson Twp	\$ 8,277	\$ 1,107	\$ -7,171
Ross	Liberty Twp	\$ 5,356	\$ -	\$ -5,356
Losses in Ross County		\$ 151,480	\$ 46,970	\$ -104,510
Sandusky	Green Creek Twp	\$ 2,424	\$ -	\$ -2,424
Sandusky	Rice Twp	\$ 30,877	\$ 23,045	\$ -7,831
Sandusky	Riley Twp	\$ 245	\$ -	\$ -245
Sandusky	Sandusky Twp	\$ 34,643	\$ 9,731	\$ -24,912
Sandusky	Woodville Twp	\$ 37,575	\$ 4,651	\$ -32,924
Losses in Sandusky County		\$ 105,764	\$ 37,427	\$ -68,337
Scioto	New Boston Corp	\$ 2,596	\$ -	\$ -2,596
Scioto	New Boston Corp	\$ 3,352	\$ 3,352	\$ -
Scioto	Rarden	\$ 492	\$ -	\$ -492
Scioto	Clay Twp	\$ 16,638	\$ -	\$ -16,638
Scioto	Rush Twp	\$ 14,584	\$ -	\$ -14,584
Scioto	Valley Twp	\$ 34,827	\$ 10,502	\$ -24,325
Scioto	Green Twp	\$ 217,061	\$ 164,885	\$ -52,176
Losses in Scioto County		\$ 289,551	\$ 178,739	\$ -110,812

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Seneca	Hopewell Twp	\$ 9,252	\$ -	\$ -9,252
Seneca	Loudon Twp	\$ 1	\$ -	\$ -1
Seneca	Reed Twp	\$ 1,481	\$ -	\$ -1,481
Seneca	Liberty Twp	\$ 7,465	\$ -	\$ -7,465
Seneca	Pleasant Twp	\$ 12,844	\$ 1,640	\$ -11,205
Losses in Seneca County		\$ 31,044	\$ 1,640	\$ -29,404
Shelby	Shelby County	\$ 77,897	\$ -	\$ -77,897
Shelby	Kettlersville	\$ 483	\$ -	\$ -483
Shelby	Clinton Twp	\$ 14,540	\$ 7,564	\$ -6,976
Shelby	Loramie Twp	\$ 2,995	\$ -	\$ -2,995
Shelby	Turtle Creek Twp	\$ 769	\$ -	\$ -769
Shelby	Franklin Twp	\$ 292,296	\$ 266,541	\$ -25,755

Shelby	Jackson Twp	\$ 23,339	\$ 13,941	\$ -9,397
Shelby	Perry Twp	\$ 1,145	\$ -	\$ -1,145
Losses in Shelby County		\$ 413,463	\$ 288,045	\$ -125,418
Stark	Limaville	\$ 51	\$ -	\$ -51
Stark	Waynesburg	\$ 6,948	\$ -	\$ -6,948
Stark	Canton Twp	\$ 449,364	\$ 286,352	\$ -163,011
Stark	Lexington Twp	\$ 60,999	\$ 19,153	\$ -41,845
Stark	Osnaburg Twp	\$ 12,833	\$ -	\$ -12,833
Stark	Paris Twp	\$ 98	\$ -	\$ -98
Stark	Paris Twp	\$ 88	\$ -	\$ -88
Stark	Pike Twp	\$ 55,218	\$ 31,656	\$ -23,562
Stark	Jackson Twp	\$ 160,819	\$ -	\$ -160,819
Stark	Perry Twp	\$ 379,404	\$ 47,273	\$ -332,131
Losses in Stark County		\$ 1,125,823	\$ 384,435	\$ -741,388

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Summit	Summit County	\$ 49,716	\$ -	\$ -49,716
Summit	Summit County	\$ 615,837	\$ 615,837	\$ -
Summit	Akron City	\$ 83,927	\$ 83,927	\$ -
Summit	Green City	\$ 1,091	\$ -	\$ -1,091
Summit	Green City	\$ 9,741	\$ 9,741	\$ -
Summit	Boston Twp	\$ 7,259	\$ -	\$ -7,259
Summit	Springfield Twp	\$ 72,968	\$ -	\$ -72,968
Summit	Twinsburg Twp	\$ 416,749	\$ 319,128	\$ -97,621
Losses in Summit County		\$ 1,257,289	\$ 1,028,634	\$ -228,655
Trumbull	Warren City	\$ 174,451	\$ 174,451	\$ -
Trumbull	Bazetta Twp	\$ 127,818	\$ 13,905	\$ -113,913
Trumbull	Braceville Twp	\$ 19,157	\$ 2,061	\$ -17,096

Trumbull	Brookfield Twp	\$ 90,237	\$ 4,169	\$ -86,068
Trumbull	Champion Twp	\$ 124,414	\$ 21,887	\$ -102,526
Trumbull	Howland Twp	\$ 683,026	\$ 384,044	\$ -298,982
Trumbull	Hubbard Twp	\$ 57,161	\$ -	\$ -57,161
Trumbull	Kinsman Twp	\$ 44,717	\$ 24,032	\$ -20,684
Trumbull	Vienna Twp	\$ 6,554	\$ -	\$ -6,554
Trumbull	Warren Twp	\$ 407,956	\$ 335,345	\$ -72,611
Trumbull	Weatherfield Twp	\$ 225,277	\$ 135,660	\$ -89,617
	Losses in Trumbull County	\$ 1,960,768	\$ 1,095,556	\$ -865,212
Tuscarawas	Baltic	\$ 6,911	\$ -	\$ -6,911
Tuscarawas	Stonecreek	\$ 170	\$ -	\$ -170
Tuscarawas	Sugar Creek	\$ 10,515	\$ -	\$ -10,515
Tuscarawas	Clay Twp	\$ 4,178	\$ 34	\$ -4,144
Tuscarawas	Dover Twp	\$ 85,751	\$ 57,700	\$ -28,051
Tuscarawas	Mill Twp	\$ 80,547	\$ 62,093	\$ -18,454
Tuscarawas	Oxford Twp	\$ 230	\$ -	\$ -230
Tuscarawas	Sugar Creek Twp	\$ 9,787	\$ -	\$ -9,787
Tuscarawas	York Twp	\$ 1,301	\$ -	\$ -1,301
Tuscarawas	Wayne Twp	\$ 17,817	\$ 3,846	\$ -13,971
	Losses in Tuscarawas County	\$ 217,208	\$ 123,674	\$ -93,534

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Union	Union County	\$ 55,482	\$ -	\$ -55,482
Union	Allen Twp	\$ 1,108,852	\$ 1,005,633	\$ -103,219
Union	Jerome Twp	\$ 82,196	\$ -	\$ -82,196
Union	Millcreek Twp	\$ 2,702	\$ -	\$ -2,702
Union	Paris Twp	\$ 11,964	\$ -	\$ -11,964
Union	Liberty Twp	\$ 96,670	\$ 70,934	\$ -25,736
	Losses in Union County	\$ 1,357,865	\$ 1,076,567	\$ -281,298
Van Wert	Elgin	\$ 102	\$ -	\$ -102
Van Wert	Hoaglin Twp	\$ 949	\$ -	\$ -949
Van Wert	Washington Twp	\$ 6,234	\$ -	\$ -6,234
	Losses in Van Wert County	\$ 7,285	\$ -	\$ -7,285
Vinton	Clinton Twp	\$ 7,833	\$ 3,781	\$ -4,052

Vinton	Elk Twp	\$ 5,825	\$ -	\$ -5,825
Vinton	Vinton Twp	\$ 924	\$ -	\$ -924
Vinton	Wilkesville Twp	\$ 3,796	\$ -	\$ -3,796
Vinton	Jackson Twp	\$ 631	\$ -	\$ -631
Vinton	Richland Twp	\$ 483	\$ -	\$ -483
	Losses in Vinton County	\$ 19,492	\$ 3,781	\$ -15,711
Warren	Mason City	\$ 4,776	\$ -	\$ -4,776
Warren	Mason City	\$ 27,602	\$ 27,602	\$ -
Warren	Clear Creek Twp	\$ 29,790	\$ -	\$ -29,790
Warren	Deerfield Twp	\$ 561,978	\$ 217,761	\$ -344,217
Warren	Hamilton Twp	\$ 29,928	\$ -	\$ -29,928
Warren	Harlan Twp	\$ 2,912	\$ -	\$ -2,912
Warren	Massie Twp	\$ 488	\$ -	\$ -488
Warren	Union Twp	\$ 1,348	\$ -	\$ -1,348
Warren	Wayne Twp Fire District	\$ 2,985	\$ -	\$ -2,985
	Losses in Warren County	\$ 661,806	\$ 245,362	\$ -416,443

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Washington	Washington County	\$ 24,603	\$ -	\$ -24,603
Washington	Washington County	\$ 78,973	\$ 78,973	\$ -
Washington	Washington County	\$ 82,474	\$ -	\$ -82,474
Washington	Marietta City	\$ 2,179	\$ 2,179	\$ -
Washington	Belpre Twp	\$ 266,010	\$ 237,245	\$ -28,766
Washington	Marietta Twp	\$ 28,851	\$ 2,976	\$ -25,875
Washington	Muskingum Twp	\$ 5,600	\$ -	\$ -5,600
Washington	Newport Twp	\$ 4,208	\$ -	\$ -4,208
Washington	Warren Twp	\$ 276,726	\$ 241,681	\$ -35,045
Washington	Waterford Twp	\$ 57,447	\$ 8,925	\$ -48,522
	Losses in Washington County	\$ 827,070	\$ 571,978	\$ -255,092
Wayne	Mt. Eaton	\$ 596	\$ -	\$ -596

Wayne	Baughman Twp	\$ 4,095	\$ -	\$ -4,095
Wayne	East Union Twp	\$ 22,628	\$ -	\$ -22,628
Wayne	Paint Twp	\$ 17,545	\$ -	\$ -17,545
Wayne	Plain Twp	\$ 1,893	\$ -	\$ -1,893
Wayne	Sugar Creek Twp	\$ 16,476	\$ -	\$ -16,476
Wayne	Wooster Twp	\$ 48,725	\$ 16,161	\$ -32,564
Losses in Wayne County		\$ 111,959	\$ 16,161	\$ -95,798
Williams	Holiday	\$ 11,102	\$ 9,611	\$ -1,491
Williams	Brady Twp	\$ 10,184	\$ -	\$ -10,184
Williams	Florence Twp	\$ 8,047	\$ 1,007	\$ -7,040
Williams	Pulaski Twp	\$ 3,556	\$ -	\$ -3,556
Williams	St. Joseph Twp	\$ 16,632	\$ 5,420	\$ -11,212
Williams	Jefferson Twp	\$ 14,829	\$ 5,322	\$ -9,507
Williams	Springfield Twp	\$ 5,311	\$ -	\$ -5,311
Losses in Williams County		\$ 69,662	\$ 21,360	\$ -48,302

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

Appendix

State cuts for local public services by county and jurisdiction, 2014 vs. 2017

County	Jurisdiction Name	2014 tax replacements	2017 tax replacements	Loss in 2017 compared to 2014
Wood	Custar	\$ 1,360	\$ 391	\$ -969
Wood	Portage	\$ 173	\$ -	\$ -173
Wood	Risingsun	\$ 2,915	\$ 174	\$ -2,741
Wood	Bloom Twp	\$ 20,034	\$ 2,210	\$ -17,824
Wood	Center Twp	\$ 1,924	\$ -	\$ -1,924
Wood	Freedom Twp	\$ 7,414	\$ -	\$ -7,414
Wood	Henry Twp	\$ 15,906	\$ 1,086	\$ -14,820
Wood	Lake Twp	\$ 155,975	\$ 24,321	\$ -131,654
Wood	Montgomery Twp	\$ 364	\$ -	\$ -364
Wood	Perrysburg Twp	\$ 791,160	\$ 441,988	\$ -349,172
Wood	Portage Twp	\$ 9,960	\$ 129	\$ -9,830
Wood	Jackson Twp	\$ 4,980	\$ -	\$ -4,980

	Losses in Wood County	\$ 1,012,165	\$ 470,299	\$ -541,866
Wyandot	Harpster	\$ 729	\$ -	\$ -729
Wyandot	Wharton	\$ 303	\$ -	\$ -303
Wyandot	Crane Twp	\$ 10,849	\$ 4,495	\$ -6,354
Wyandot	Crawford Twp	\$ 4,016	\$ 160	\$ -3,856
Wyandot	Richland Twp	\$ 61	\$ -	\$ -61
Wyandot	Salem Twp	\$ 2,440	\$ -	\$ -2,440
	Losses in Wyandot County	\$ 18,398	\$ 4,655	\$ -13,743

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