



**PLANNING DEPARTMENT**

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**COMPARATIVE TAX RATES**

**REAL PROPERTY TAX (2008 tax year)**

Selected Western Cuyahoga County Municipalities Ranked by Lowest Commercial Effective Rate

CITY	VOTED RATE <sup>1</sup>	COMMERCIAL/INDUSTRIAL			RESIDENTIAL/AGRICULTURAL		
		EFFECTIVE RATE	TAX AS A % OF MARKET VALUE	ANNUAL TAXES ON \$100,000 PROPERTY	EFFECTIVE RATE	TAX AS A % OF MARKET VALUE	ANNUAL TAXES ON \$100,000 HOME
<b>WESTLAKE</b>	97.00	64.07	2.24%	2240	59.68	1.83%	1830
Strongsville	114.00	68.66	2.40%	2400	64.36	1.97%	1970
Berea	114.70	77.94	2.73%	2730	68.89	2.11%	2110
Rocky River	112.30	83.26	2.91%	2910	66.83	2.05%	2050
North Olmsted	119.30	82.10	2.87%	2870	74.18	2.27%	2270
Fairview Park	130.40	90.58	3.17%	3170	83.12	2.55%	2550
Cleveland	102.50	79.94	2.80%	2800	62.68	1.92%	1920
Bay Village	143.95	87.22	3.05%	3050	78.49	2.40%	2400
Lakewood	146.00	97.24	3.40%	3400	81.20	2.49%	2490

**CITY INCOME TAX (2007-2008 tax year)**

Planning Dept/Fact Sheet files/tax rates 10-08

Selected Western Cuyahoga County Municipalities Ranked by Lowest Tax Rate

<u>CITY</u>	<u>TAX RATE</u> (2008 Net Profits Tax)	<u>INCOME TAX CREDIT GIVEN</u> (for residents who work elsewhere)
<b>WESTLAKE</b>	1.50%	100% credit up to 1.50%
Bay Village	1.50%	100% credit up to 1.00%
Rocky River	1.50%	100% credit up to 1.00%
Lakewood	1.50%	50% credit on first 1.00%
Fairview Park	2.00%	75% credit up to 1.25%
Brookpark	2.00%	100% credit up to 2.00%
Berea	2.00%	100% credit up to 1.50%
Strongsville	2.00%	75% credit up to 2.00%
North Olmsted	2.00%	100% credit up to 2.00%
Cleveland	2.00%	50% credit up to 1.00%

1. For Personal Property Taxes apply Voted Rate.

Note: The Voted Tax Rate is the total rate approved by the voters in a taxing district for support of the school district, library, municipality, vocational school, community college, metropark system or county-wide services. This rate also includes 10 mills of unvoted taxes guaranteed by the Ohio Constitution. The Effective Tax Rate is the tax rate after a tax reduction factor is applied. Taxpayers are protected from unvoted increases in taxes by Ohio legislation known as House Bill 920. Passed in 1972, HB920 reduces the tax rate as property values in a taxing district increase during triennial reappraisals and updates. The Tax as a Percentage of Market is a simple percentage used to estimate total property taxes for a home or business. Multiply the market value of the home or business by the percentage listed.