



PLANNING DEPARTMENT

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COMPARATIVE TAX RATES

REAL PROPERTY TAX (2009 tax year)

Selected Western Cuyahoga County Municipalities Ranked by Lowest Commercial Effective Rate

CITY	VOTED RATE ¹	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
WESTLAKE	97.00	64.87	2.27%	2270	60.97	1.87%	1870
Strongsville	114.10	70.31	2.46%	2460	66.76	2.04%	2040
Berea	115.10	79.02	2.77%	2770	70.32	2.15%	2150
Rocky River	117.80	88.93	3.11%	3110	73.29	2.24%	2240
North Olmsted	119.70	83.83	2.93%	2930	75.69	2.32%	2320
Fairview Park	130.90	92.75	3.25%	3250	84.75	2.60%	2600
Cleveland	102.40	81.01	2.84%	2840	64.77	1.98%	1980
Bay Village	144.35	88.60	3.10%	3100	80.07	2.45%	2450
Lakewood	146.20	98.52	3.45%	3450	82.39	2.52%	2520

CITY INCOME TAX (2008-2009 tax year)

Planning Dept/Fact Sheet files/tax rates 10-09

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)
WESTLAKE	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.