



**COMPARATIVE TAX RATES**

REAL PROPERTY TAX RATES (2019 tax year) – due in 2020

CITY	VOTED TAX RATE	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 Property
<b>WESTLAKE</b>	103.30	70.37	2.19%	2190	64.81	2.02%	2020
Strongsville	124.40	82.03	2.57%	2570	75.54	2.37%	2370
Berea	126.32	93.62	2.92%	2920	82.06	2.56%	2560
Rocky River	129.98	102.11	3.17%	3170	76.46	2.39%	2390
North Olmsted	136.12	101.65	3.17%	3170	90.65	2.83%	2830
Fairview Park	137.34	99.36	3.09%	3090	88.06	2.74%	2740
Cleveland	122.43	97.87	3.05%	3050	89.66	2.79%	2790
Bay Village	161.01	100.92	3.14%	3140	87.44	2.73%	2730
Lakewood	164.96	115.10	3.58%	3580	94.18	2.93%	2930

**MUNICIPAL INCOME TAX RATES:**

<u>CITY</u>	<u>TAX RATE</u>	<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	2.00%	100% credit up to 1.50%
Lakewood	1.50%	50% credit on first 1.00%
Fairview Park	2.00%	75% credit up to 1.25%
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	2.5%	100% credit up to 2.5%

Note: The VOTED TAX RATE is the total rate approved by 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.