



COMPARATIVE TAX RATES

REAL PROPERTY TAX RATES (2018 tax year) – due in 2019

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
WESTLAKE	103.65	70.45	2.47%	2470	65.15	2.03%	2030
Strongsville	118.10	74.36	2.60%	2600	69.29	2.15%	2150
Berea	126.02	93.14	3.26%	3260	81.78	2.55%	2550
Rocky River	129.78	101.87	3.57%	3570	76.28	2.38%	2380
North Olmsted	137.42	102.33	3.58%	3580	91.92	2.87%	2870
Fairview Park	137.54	99.27	3.47%	3470	88.26	2.75%	2750
Cleveland	122.23	95.44	3.34%	3340	89.40	2.79%	2790
Bay Village	161.01	100.67	3.52%	3520	87.41	2.72%	2720
Lakewood	165.06	115.02	4.03%	4030	94.17	2.93%	2930

MUNICIPAL INCOME TAX RATES:

CITY	TAX RATE	INCOME TAX CREDIT GIVEN (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.