

## Tax Alternatives and Revenue Enhancements Committee Report

The Tax Alternatives and Revenue Enhancements Committee (T.A.R.E) was created by the Village of Waterville Council through a motion made by Councilman John Gouttiere and passed unanimously by Council Members at their May 24<sup>th</sup>, 2010 Council meeting.

The purpose of the T.A.R.E committee is not to recommend but to study and provide findings on all reasonable forms of taxes and or revenue enhancements available and practical and make a report to council of all forms studied providing the pros and cons of said tax or revenue enhancement, the procedure for its implementation, the method of assessment and collection, the anticipated income to be derived, get community input as to these alternatives to see which is palatable and any other useful information for evaluating the benefits of said tax or revenue enhancement by Council as a whole. While the committee was not tasked with looking at reducing costs, as this is done yearly as part of the Operating Budget process, a few opportunities were discussed during our meetings and administration is reviewing. The committee was charged to make a final report to council in October 2010.

The committee consists of 6 Waterville residents, 3 Waterville Council Members, the Waterville Finance Committee Chairman, as well as the Village Finance Director, all of which were confirmed by Waterville Village Council at their June 28<sup>th</sup> meeting. The members include:

Dean Barley, Lana Evans, William Hann, Ted Kaczorowski, Douglas Parrish, Lonnie Prince, Ann Cherry, Mike Metzger, Tim Guzman, Tom Titus and Dale Knepper. Recording Secretary for the committee is Nancy Perry.

During the first meeting held on July 12<sup>th</sup>, the committee selected Vice Mayor Tim Guzman as the chair of the T.A.R.E committee and started its work on the report.

The committee met formally on July 12<sup>th</sup>, August 2<sup>nd</sup>, August 17<sup>th</sup>, August 31<sup>st</sup>, and September 21<sup>st</sup>. In addition, the members completed individual investigations and follow-up meetings on their own.

Attached and identified as Exhibit A (3 pages) are the consolidated T.A.R.E committee findings that include type of revenue enhancement, committee comments, revenue increase, and method of assessment and process of implementation.

Attached and identified as Exhibit B (1 page) is a list of Waterville Tax Facts that the committee felt that Council and the Waterville residents should be made aware of.

Attached and identified as Exhibit C (6 pages) is a summary of annual income taxes and property taxes paid to various NW Ohio municipalities based on an average home value of approximately \$155,000 and a taxable household income of \$60,000. The summary also includes samples of taxes for an individual who works within the Village and pays the authorized 2.0% income tax rate versus an individual who works outside the Village of Waterville and receives a tax credit for income taxes paid to another municipality.

Attached and identified as Exhibit D (1 page) is a summary of municipalities in NW Ohio and the number of full time employees they have versus 1,000 residents.

Attached and identified as Exhibit E (1 page) is an Income Tax Receipt Summary Report – Y.T.D. of Business versus Resident income tax collections for years 2006 through 2010.

The committee was formed by Council to provide them with a report on possible taxes and revenue enhancements; we believe we have fulfilled this purpose. Council now has a tool box to work with, so to speak, if additional taxes or revenues are needed to assure that the public services; including Fire/EMS, police, parks, public works and the infrastructure that the Waterville residents have moved to Waterville for, is to continue to be maintained.

Thank you for the opportunity to serve Council and the residents of Waterville.

**The T.A.R.E Committee**

Findings: High Return	Committee Comments	Revenue Change / Adjustment	Additional Comments	Process to Put In Place
Street Light Assessment	Is applicable to all residents; Council should pursue	\$75,000	We are one of the few communities not charging for this service. While a Dedicated Fund would be needed to account for this assessment, this would directly remove an expenditure in an equal amount of the assessment from the General Fund.	<ol style="list-style-type: none"> <li>1. Estimate of Cost is filed with Clerk of Council</li> <li>2. Resolution of Necessity adopted by Council by Super-majority (6 votes)</li> <li>3. Notice of Passage of Resolution of Necessity published in newspaper</li> <li>4. Council to approve Ordinance for Public Improvement &amp; Ordinance of Assessment</li> <li>5. Publish Notice of Passage of Assessments in newspaper</li> <li>6. Assessment is filed &amp; Certified to Lucas County Auditor by 2nd Monday in September for effective date of the following Jan. 1st.</li> </ol>
Income Tax Credit Rate Change to 1.25% from 1.50%	Change would be .25% to 1.25% credit; Would get big return, would not be fair to all residents. Committee would prefer other options.	\$252,852 based on 2008 residents tax returns	Would generate revenue for the General Fund and Capital Fund. The current trend of Income Tax collection is downward.	Council approval of Ordinance to set Tax Credit Rate - majority needed - 4 votes
Refuse Fee	Already in place - direct General Fund help.	3/1/11 thru 5/31/11 \$52,055.; 6/1/11 thru 5/31/12 \$214,582.	Keep the Refuse Fee to end of contract period (5/31/2011) to cover the actual contract cost; \$8.65 per mo. per dwelling Unit (2,006). Then from 3/1/11 thru 5/31/11, change to \$8.91 per mo. per dwelling Unit (2,006). Then from 6/1/11 thru 5/31/12, actual contract cost.	Resolution adopted by Council by majority, 4 votes
Brush Pile / Leaf Pick up / Snow Removal / Tree Maintenance	Resident Services Fee or Public Works Fee . Tree Maintenance, Brush Pile and Leaf pick-up costs: 2007 \$33,782 / 2008 \$36,776 / 2009 \$43,425.	\$11 additional fees per month for 2,006 households: \$264,792.	An additional Resident Service Fee or Public Works Fee of \$11. Could help to offset some of the cost of Brush Pile, Leaf Pick-Up, Snow Removal and Tree Maint. as well as the Equipment that is need to perform those services. Is applicable to all residents.	Resolution adopted by Council by majority, 4 votes

Findings: High Return	Committee Comments	Revenue Change / Adjustment	Additional Comments	Process to Put In Place
Registration / License Fee	This fee would only be able to go into the Dedicated Streets Fund (SCMR).	Aprox. \$29,000	\$5 per vehicle registration, would include auto, truck, trailers, motorcycles and scooters. These funds would go directly to pay for snow and ice control, vehicle maintenance, resurfacing, personnel and equipment; would relieve some of resurfacing costs from the 5-Yr. Cap. Fund (325)	Ordinance or Resolution adopted by Council by majority, 4 votes; approved and filed by deadline of 7/1 to be effective the following Jan. 1st.
A parks & recreation fee per household	This fee would be applicable to all residents.	Aprox. \$32,000; 2,006 units = \$1.33/mo. ea.	\$32,000 is an average cost to maintain the Parks/Green Space in the Village; does not include Personnel cost.	Resolution adopted by Council by majority, 4 votes
Hotel / Motel Tax	Would like to have this in place prior to any hotel/motel development.	Suggested 3%	Researching the procedure and revenue value. Benchmarked neighboring communities to arrive at the 3% tax rate.	Law Director to be consulted
Shade Tree Assessment	Is applicable to all residents; Council should pursue	\$15,000	We are one of the few communities not charging for this service. While a Dedicated Fund would be needed to account for this assessment, this would directly remove an expenditure in an equal amount of the assessment from the 5-Yr. Capital Fund.	Same as the Street Light Assessment process
Yard waste drop off charge	Charge some type of fee for drop off \$5 or \$10 per truck or car to Village Residents only, not open to other municipalities.	unknown	Lucas County is looking at opening a facility in the area, so the Public Works brush pile may be able to be eliminated in the future. Revenue would offset some of the costs to provide this service; only pay as you use.	Resolution adopted by Council by majority, 4 votes

T.A.R.E Committee Summary Findings

Findings: <u>Low Return</u>	<u>Committee Comments</u>	<u>Revenue Change / Adjustment</u>	<u>Additional Comments</u>	<u>Process to Put In Place</u>
Additional Tax on Vacant Buildings	Should be suggestion on report/ How do you describe vacant, if business was not conforming to the zoning. Maybe Planning Commission could study	unknown	It would be difficult to define a vacant building.	
Remove Pool Credit from Utility billing	Not a high volume item.	unknown	Revenue would be insignificant.	
False Alarm Billing	After 1st offence with graduated billing with each additional offence more research to be done	Unknown	There is not an issue with False Alarms in the Village so any revenue would be insignificant	
Increase Traffic Fines and Court Costs		Unknown	Revenue would be insignificant	
Sell Bricks for any upcoming Building projects		Unknown	Revenue would be insignificant	
Public Transportation boarding fee		Unknown	Revenue would be insignificant	
Add a fee for emergency or ambulance use	Already in place.	Unknown	Already in place.	

## Waterville Tax Facts:

## Exhibit B

- The Waterville Village income tax as approved by the citizens is 2.0%.
- In 2008 Waterville received 1,948 total resident income tax returns of which 1,355 returns received a credit of 1.0% to 1.5% of the Villages maximum 1.5% tax credit for income taxes paid to other communities.
- 70% of Waterville residents who filed an income tax return in 2008 received a tax credit of up to 1.5% resulting in the Village receiving between .5% to 1.0% in income tax and not the full 2.0% income tax as voted and approved by the citizens.
- Only 30% of Waterville residents who filed an income tax return in 2008 paid the Village of Waterville the full 2.0% income tax as voted and approved by the citizens.
- There is no reciprocity of income tax between communities, in other words the Village of Waterville does not receive any of the income taxes paid by our residents to another community.
- Assuming a median household income of \$75,000 and that the resident receives the tax credit of 1.5% (since they work and are taxed outside of the Village of Waterville), the actual income taxes paid to the Village from that household is **\$375** for the year.
- The 2010 Lucas County Real Estate taxes on a Waterville home with a assessed market value of \$216,700 (and a 35% taxable value of \$75,850) pays \$3,736 in real estate taxes of which **6.21%** of this or **\$232** is received by the Village of Waterville for the year. The remaining **93.79%** goes to Anthony Wayne Local School District, the Penta County Joint Vocational School, TARTA, The Toledo Zoo, Metroparks, Child Services, Developmental Disabilities, Mental Health/Recovery, Toledo/Lucas County Library and others.
- The taxes received from a typical Waterville household described above in 2008 was **\$375** from income taxes and **\$232** in real estate taxes for a total of **\$607** or just over **\$50** per month to provide 24/7 Village services. The \$50 a month is about what a family may pay per month for high speed internet access.
- Waterville is essentially a bedroom community; approximately 5.5 to 7% of the revenue collected by the Village comes from the business base in Waterville while 94.5 to 93% of the revenue collected come from the residents. This business collection percentage is very low when compared to surrounding communities that have a larger business/commercial base.
- The Village Income Tax paid by residents is not levied against: pensions, annuities, certain disability benefits, active duty pay of members of the armed forces, certain unemployment benefits, dividends, interest income, or other similar income.
- Taxes received from income and real estate taxes have both been down in last two years, currently tax receipts are down 5% over 2009 YTD or \$85,000. The Village expects the tax receipts to finish at 2.8% down for 2010 vs. 2009 or \$68,000 below 2009 receipts.
- Major budget cuts have been made in past three years with the budget to help offset the level of tax reductions. In addition to get to a balanced budget - Council voted to divert to the General Fund, \$69,000 in dedicated funds from the Park & Recreation Fund as well as \$172,000 dedicated to the 5-Year Capital Funding Program for FY2010. Council can not continue with the diversion of these funds and continue to offer the level of public services and infrastructure replacement that has made Waterville a desirable area to live.
- In addition, if the Village does not maintain an average General Fund carryover balance of one month of operating expenses, we jeopardize the chance of receiving the lowest interest rates when our municipal notes (Debt Service) come up for renewal. Currently to do this we would need to add approximately \$100,000 in the General Fund to get to this level of a carryover balance.
- 2011 Outlook - To get back to funding our parks and proper funding of the five-year capital projects and to assure low note interest rates, the Village must stop diverting money from the Parks Fund (\$69,000), stop diverting from the 5-Year Capital Fund by getting back to the Income Tax split of 75% General Fund / 25% Capital Fund level (\$172,000), deal with the 2010 income tax expected shortfall of (\$68,000) and boost the General Fund carryover by (\$100,000) for continuing of low rates on notes/bonds that are sold. These items add up to **\$409,000**.

## SUMMARY OF ANNUAL INCOME AND PROPERTY TAXES PAID TO VARIOUS NW OHIO MUNICIPALITIES

**COMPARISON BASIS:**  
 - PERSON WORKS INSIDE OF MUNICIPALITY OF RESIDENCE  
 - AUDITOR APPRAISED HOME VALUATIONS OF APPROX. \$155,000  
 - TAXABLE HOUSEHOLD INCOME OF \$60,000

MUNICIPALITY	INCOME TAX	INCOME TAX CREDIT	NET INCOME TAX	TAXABLE INCOME	INCOME TAX PAID TO HOME MUNICIPALITY	GENERAL PROPERTY TAXES	SPECIAL ASSESSMENT PROPERTY TAXES	TOTAL TAXES TO MUNICIPALITY	EST. 2009 POPULATION *	FULL TIME EMPLOYEES**	FULL TIME EMPLOYEES PER 1000 RESIDENTS
Holland	2.25%	0.00%	2.25%	\$60,000	\$1,350	\$114	\$0	\$1,464	1,324	13	9.8
Maurree	1.50%	0.00%	1.50%	\$60,000	\$900	\$183	\$76	\$1,159	13,799	161	11.7
Northwood	1.50%	0.00%	1.50%	\$60,000	\$900	\$63	\$0	\$963	5,549	51	9.2
Perrysburg	1.50%	0.00%	1.50%	\$60,000	\$900	\$256	\$35	\$1,191	17,697	148	8.4
Sylvania	1.50%	0.00%	1.50%	\$60,000	\$900	\$166	\$245	\$1,310	19,225	123	6.4
Toledo	2.25%	0.00%	2.25%	\$60,000	\$1,350	\$219	\$214	\$1,783	316,179	2,615	8.3
Waterville	2.00%	0.00%	2.00%	\$60,000	\$1,200	\$142	\$0	\$1,342	5,222	32	6.1
Whitehouse	1.50%	0.00%	1.50%	\$60,000	\$900	\$171	\$0	\$1,071	3,864	34	8.8

Date: 9/12/2010

Prepared By: Village Of Waterville Tax Revenue and Enhancement Committee

\*Source: US Census Website Population Estimates, www.census.gov

\*\*Source: Phone Calls to Municipality Or From Website, Does Not Include Part Time Employees

## SUMMARY OF ANNUAL INCOME AND PROPERTY TAXES PAID TO VARIOUS NW OHIO MUNICIPALITIES

**COMPARISON BASIS:**  
 - PERSON WORKS OUTSIDE OF MUNICIPALITY OF RESIDENCE  
 - AUDITOR APPRAISED HOME VALUATIONS OF APPROX. \$155,000  
 - TAXABLE HOUSEHOLD INCOME OF \$60,000

MUNICIPALITY	INCOME TAX	INCOME TAX CREDIT	NET INCOME TAX	TAXABLE INCOME	INCOME TAX PAID TO HOME MUNICIPALITY	GENERAL PROPERTY TAXES	SPECIAL ASSESSMENT PROPERTY TAXES	TOTAL TAXES TO MUNICIPALITY	EST. 2009 POPULATION *	FULL TIME EMPLOYEES**	FULL TIME EMPLOYEES PER 1000 RESIDENTS
Holland	2.25%	2.25%	0.00%	\$60,000	\$0	\$114	\$0	\$114	1,324	13	9.8
Maumee	1.50%	1.50%	0.00%	\$60,000	\$0	\$183	\$76	\$259	13,799	161	11.7
Northwood	1.50%	1.50%	0.00%	\$60,000	\$0	\$63	\$0	\$63	5,549	51	9.2
Perrysburg	1.50%	0.75%	0.75%	\$60,000	\$450	\$256	\$35	\$741	17,697	148	8.4
Sylvania	1.50%	1.50%	0.00%	\$60,000	\$0	\$166	\$245	\$410	19,225	123	6.4
Toledo	2.25%	2.25%	0.00%	\$60,000	\$0	\$219	\$214	\$433	316,179	2,615	8.3
Waterville	2.00%	1.50%	0.50%	\$60,000	\$300	\$142	\$0	\$442	5,222	32	6.1
Whitehouse	1.50%	0.75%	0.75%	\$60,000	\$450	\$171	\$0	\$621	3,864	34	8.8

Date: 9/12/2010

Prepared By: Village Of Waterville Tax Revenue and Enhancement Committee

\*Source: US Census Website Population Estimates, www.census.gov

\*\*Source: Phone Calls to Municipality Or From Website, Does Not Include Part Time Employees

Location	\$50K income earned in location	Rank	\$50K income outside resident location	Rank	\$50K income earned in location	Rank	\$60K income outside resident location	Rank	\$70K income earned in location	Rank	\$70K income outside resident location	Rank	\$80K income earned in location	Rank	\$80K income outside resident location	Rank	\$90K income earned in location	Rank	\$90K income outside resident location	Rank	\$100K income earned in location	Rank	\$100K income outside resident location	Rank	Based on house value
Whitehouse	\$921.25	4	\$ 546.25	1	\$1,071.25	1	\$ 621.25	1	\$1,221.25	1	\$ 696.25	1	\$1,371.25	1	\$ 771.25	1	\$1,521.25	1	\$ 846.25	1	\$1,671.25	1	\$ 921.25	1	\$ 159,300.00
Waterville	\$1,141.89	2	\$ 391.89	3	\$1,341.89	3	\$ 441.89	2	\$1,541.89	2	\$ 491.89	2	\$1,741.89	2	\$ 541.89	3	\$1,941.89	2	\$ 591.89	3	\$2,141.89	2	\$ 641.89	3	\$ 157,500.00
Toledo	\$1,564.01	1	\$ 439.01	4	\$1,789.01	4	\$ 439.01	1	\$2,014.01	4	\$ 439.01	4	\$2,239.01	1	\$ 439.01	4	\$2,464.01	1	\$ 439.01	4	\$2,689.01	4	\$ 439.01	4	\$ 162,900.00
Perrysburg	\$750.00	5	\$ 375.00	4	\$900.00	2	\$ 450.00	5	\$1,050.00	2	\$ 525.00	2	\$1,200.00	5	\$ 600.00	2	\$1,350.00	5	\$ 675.00	2	\$1,500.00	2	\$ 750.00	2	
Northwood	\$750.00	5	\$ -	6	\$900.00	6	\$ -	6	\$1,050.00	6	\$ -	6	\$1,200.00	6	\$ -	6	\$1,350.00	6	\$ -	6	\$1,500.00	6	\$ -	6	
Maumee	\$1,008.74	3	\$ 258.74	5	\$1,158.74	3	\$ 258.74	3	\$1,308.74	3	\$ 258.74	3	\$1,458.74	3	\$ 258.74	3	\$1,608.74	3	\$ 258.74	3	\$1,758.74	3	\$ 258.74	3	\$ 161,400.00

Location	\$50K income earned in location	\$50K income outside resident location	\$60K income earned in location	\$60K income outside resident location	\$70K income earned in location	\$70K income outside resident location	\$80K income earned in location	\$80K income outside resident location	\$90K income earned in location	\$90K income outside resident location	\$100K income earned in location	\$100K income outside resident location
Waterville	\$ 1,000.00	\$ 250.00	\$ 1,200.00	\$ 300.00	\$ 1,400.00	\$ 350.00	\$ 1,600.00	\$ 400.00	\$ 1,800.00	\$ 450.00	\$ 2,000.00	\$ 500.00
Perrysburg	\$ 750.00	\$ 375.00	\$ 900.00	\$ 450.00	\$ 1,050.00	\$ 525.00	\$ 1,200.00	\$ 600.00	\$ 1,350.00	\$ 675.00	\$ 1,500.00	\$ 750.00
Toledo	\$ 1,125.00	\$ -	\$ 1,350.00	\$ -	\$ 1,575.00	\$ -	\$ 1,800.00	\$ -	\$ 2,025.00	\$ -	\$ 2,250.00	\$ -
Whitehouse	\$ 750.00	\$ 375.00	\$ 900.00	\$ 450.00	\$ 1,050.00	\$ 525.00	\$ 1,200.00	\$ 600.00	\$ 1,350.00	\$ 675.00	\$ 1,500.00	\$ 750.00
Maumee	\$ 750.00	\$ -	\$ 900.00	\$ -	\$ 1,050.00	\$ -	\$ 1,200.00	\$ -	\$ 1,350.00	\$ -	\$ 1,500.00	\$ -
Northwood	\$ 750.00	\$ -	\$ 900.00	\$ -	\$ 1,050.00	\$ -	\$ 1,200.00	\$ -	\$ 1,350.00	\$ -	\$ 1,500.00	\$ -

Location	Area	Income Tax Rate	Tax Credit for income		\$50K income		\$60K income		\$70K income		\$80K income		\$90K income		\$100K income	
			outside resident location	location	outside resident location	w/in location	outside resident location	w/in location	outside resident location	w/in location	outside resident location	w/in location	outside resident location	w/in location	outside resident location	w/in location
Waterville	Toledo	2.00%	1.50%	\$ 1,000.00	\$ 250.00	\$ 1,200.00	\$ 300.00	\$ 1,400.00	\$ 350.00	\$ 1,600.00	\$ 400.00	\$ 1,800.00	\$ 450.00	\$ 2,000.00	\$ 500.00	
Perrysburg	Toledo	1.50%	0.75%	\$ 750.00	\$ 375.00	\$ 900.00	\$ 450.00	\$ 1,050.00	\$ 525.00	\$ 1,200.00	\$ 600.00	\$ 1,500.00	\$ 675.00	\$ 1,500.00	\$ 750.00	
	Toledo	2.25%	2.25%	\$ 1,125.00	\$ -	\$ 1,350.00	\$ -	\$ 1,575.00	\$ -	\$ 1,800.00	\$ -	\$ 3.19	\$ -	\$ 2,250.00	\$ -	
Whitehouse	Toledo	1.50%	0.75%	\$ 750.00	\$ 375.00	\$ 900.00	\$ 450.00	\$ 1,050.00	\$ 525.00	\$ 1,200.00	\$ 600.00	\$ 2.57	\$ 675.00	\$ 1,500.00	\$ 750.00	
Maumee	Toledo	1.50%	1.50%	\$ 750.00	\$ -	\$ 900.00	\$ -	\$ 1,050.00	\$ -	\$ 1,200.00	\$ -	\$ 13.13	\$ -	\$ 1,500.00	\$ -	
Northwood	Toledo	1.50%	1.50%	\$ 750.00	\$ -	\$ 900.00	\$ -	\$ 1,050.00	\$ -	\$ 1,200.00	\$ -	\$ 2.74	\$ -	\$ 1,500.00	\$ -	
Cuyahoga Falls	Akron	2.00%	2.00%	\$ 1,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,400.00	\$ -	\$ 1,600.00	\$ -	\$ 1.52	\$ -	\$ 2,000.00	\$ -	
Fairlawn	Akron	2.00%	2.00%	\$ 1,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,400.00	\$ -	\$ 1,600.00	\$ -	\$ 5.17	\$ -	\$ 2,000.00	\$ -	
Stow	Akron	2.00%	2.00%	\$ 1,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,400.00	\$ -	\$ 1,600.00	\$ -	\$ 4.39	\$ -	\$ 2,000.00	\$ -	
Akron	Akron	2.25%	2.25%	\$ 1,125.00	\$ -	\$ 1,350.00	\$ -	\$ 1,575.00	\$ -	\$ 1,800.00	\$ -	\$ 4.94	\$ -	\$ 2,250.00	\$ -	
Bellbrook	Dayton	0%	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Springboro	Dayton	1.50%	1.00%	\$ 750.00	\$ 250.00	\$ 900.00	\$ 300.00	\$ 1,050.00	\$ 350.00	\$ 1,200.00	\$ 400.00	\$ -	\$ 450.00	\$ 1,500.00	\$ 500.00	
Centerville	Dayton	1.75%	1.75%	\$ 875.00	\$ -	\$ 1,050.00	\$ -	\$ 1,225.00	\$ -	\$ 1,400.00	\$ -	\$ -	\$ -	\$ 1,750.00	\$ -	
Dayton	Dayton	2.25%	2.25%	\$ 1,125.00	\$ -	\$ 1,350.00	\$ -	\$ 1,575.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 2,250.00	\$ -	
Englewood	Dayton	1.75%	1.75%	\$ 875.00	\$ -	\$ 1,050.00	\$ -	\$ 1,225.00	\$ -	\$ 1,400.00	\$ -	\$ -	\$ -	\$ 1,750.00	\$ -	
Vandalia	Dayton	2.00%	2.00%	\$ 1,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,400.00	\$ -	\$ 1,600.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	
Union	Dayton	1.00%	1.00%	\$ 500.00	\$ -	\$ 600.00	\$ -	\$ 700.00	\$ -	\$ 800.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	

Location	Area	Income Tax Rate	Tax Credit for income outside resident location	Waterville	Perrysburg	Toledo	Whitehouse	Maumee	Northwood	Cuyahoga Falls	Fairlawn	Stow	Akron	Bellbrook	Springboro	Centerville	Dayton	Englewood	Vandalia	Union
Waterville	Toledo	2.00%	1.50%	2.00%	2.00%	2.75%	2.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.75%	2.00%	2.00%	2.25%	2.75%	2.25%	2.50%	2.00%
Perrysburg	Toledo	1.50%	0.75%	2.75%	1.50%	3.00%	2.25%	2.25%	2.25%	2.75%	2.75%	2.75%	3.00%	1.50%	2.25%	2.50%	3.00%	2.50%	2.75%	1.75%
Toledo	Toledo	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Whitehouse	Toledo	1.50%	0.75%	2.75%	2.25%	3.00%	1.50%	2.25%	2.25%	2.75%	2.75%	2.75%	3.00%	1.50%	2.25%	2.50%	3.00%	2.50%	2.75%	1.75%
Maumee	Toledo	1.50%	1.50%	2.00%	1.50%	2.25%	1.50%	1.50%	1.50%	2.00%	2.00%	2.00%	2.25%	1.50%	1.50%	1.75%	2.25%	1.75%	2.00%	1.50%
Northwood	Toledo	1.50%	1.50%	2.00%	1.50%	2.25%	1.50%	1.50%	1.50%	2.00%	2.00%	2.00%	2.25%	1.50%	1.50%	1.75%	2.25%	1.75%	2.00%	1.50%
Cuyahoga Falls	Akron	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%
Fairlawn	Akron	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%
Stow	Akron	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%
Akron	Akron	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Bellbrook	Dayton	0%	0%	2.00%	1.50%	2.25%	1.50%	2.25%	2.25%	2.00%	2.00%	2.00%	2.25%	0.00%	1.50%	1.75%	2.25%	1.75%	2.00%	1.00%
Springboro	Dayton	1.50%	1.00%	2.50%	2.00%	2.75%	2.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.75%	1.50%	1.50%	2.25%	2.75%	2.25%	2.50%	1.50%
Centerville	Dayton	1.75%	1.75%	2.00%	1.75%	2.25%	1.75%	1.75%	1.75%	2.00%	2.00%	2.00%	2.25%	1.75%	1.75%	1.75%	2.25%	1.75%	2.00%	1.75%
Dayton	Dayton	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Englewood	Dayton	1.75%	1.75%	2.00%	1.75%	2.25%	1.75%	1.75%	1.75%	2.00%	2.00%	2.00%	2.25%	1.75%	1.75%	1.75%	2.25%	1.75%	2.00%	1.75%
Vandalia	Dayton	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%	2.25%	2.00%	2.00%	2.00%
Union	Dayton	1.00%	1.00%	2.00%	1.50%	2.25%	1.50%	1.50%	1.50%	2.00%	2.00%	2.00%	2.25%	1.00%	1.50%	1.75%	2.25%	1.75%	2.00%	1.00%

Live in

Work in:

MUNICIPALITY	POPULATION *		FULL TIME EMPLOYEES**	FULL TIME EMPLOYEES PER 1000 RESIDENTS
	2000	2009		
Holland	1,306	1,324	13	9.8
Maumee	15,237	13,799	161	11.7
Northwood	5,471	5,549	51	9.2
Perrysburg	16,945	17,697	148	8.4
Sylvania	18,670	19,225	123	6.4
Toledo	313,784	316,179	2,615	8.3
Waterville	4,828	5,222	30	5.7
Whitehouse	2,733	3,864	34	8.8
* Source: US Census Website Population Estimates, www.census.gov				
** Source: Phone Calls to Municipality or Website, Does Not Include Part Time Employees				
*** Full Time Employees as of 12/15/2010				

