

Below is a list of the school districts that enacted changes in their income tax in 2006. Eight districts are new, twelve districts changed the rate of the school district tax, and six were renewed.

The following are new school district tax rates:

| <u>Number</u> | <u>Name</u>     | <u>County</u> | <u>Rate</u> | <u>Notes</u>     |
|---------------|-----------------|---------------|-------------|------------------|
| 2302          | Berne Union LSD | Fairfield     | 1.00        | Expires 12/31/10 |
| 6501          | Circleville CSD | Pickaway      | 0.75        |                  |
| 6903          | Jennings LSD    | Putnam        | 0.75        | Expires 12/31/10 |
| 6904          | Kalida LSD      | Putnam        | 1.00        |                  |
| 6502          | Logan Elm LSD   | Pickaway      | 1.00        | Expires 12/31/10 |
| 4903          | London CSD      | Madison       | 1.00        | Expires 12/31/10 |
| 0908          | Ross LSD        | Butler        | 0.75        | Expires 12/31/09 |
| 7008          | Shelby CSD      | Richland      | 1.00        |                  |

The following school district tax rate changed:

|      |                            |           |      |   |
|------|----------------------------|-----------|------|---|
| 6301 | Antwerp LSD                | Paulding  | 1.50 | 0.75% expires 12/31/10                            |
| 2303 | Bloom-Carroll LSD          | Fairfield | 1.25 |   |
| 6902 | Continental LSD            | Putnam    | 1.50 | 0.50% expires 12/31/10                            |
| 5503 | Covington EVSD             | Miami     | 1.75 | 1.25% expires 12/31/10                            |
| 6803 | Eaton CSD                  | Preble    | 1.50 | 0.75% expires 12/31/10                            |
| 7504 | Fort Loramie LSD           | Shelby    | 1.50 | Expires 12/31/09                                  |
| 5406 | Fort Recovery LSD          | Mercer    | 1.50 |   |
| 3302 | Hardin Northern LSD        | Hardin    | 1.75 |   |
| 2306 | Liberty Union-<br>Thurston | Fairfield | 1.75 | 0.50% expires 12/31/10                            |
| 6802 | National Trail LSD         | Preble    | 1.75 | 0.75% expires 12/31/10                            |
| 1103 | Triad LSD                  | Champaign | 1.50 | 0.50% expires 12/31/10                            |
| 8803 | Upper Sandusky             | Wyandot   | 1.25 | 0.50% expires 12/31/09 &<br>0.75 expires 12/31/10 |

The following renewed the tax:

| <u>Number</u> | <u>Name</u>           | <u>County</u> | <u>Rate</u> | <u>Notes</u>                                       |
|---------------|-----------------------|---------------|-------------|--|
| 6901          | Columbus Grove<br>LSD | Putnam        | 0.75        | Expires 12/31/10                                   |
| 5708          | New Lebanon LSD       | Montgomery    | 0.75        | Expires 12/31/10                                   |
| 5405          | Parkway LSD           | Mercer        | 1.00        | Expires 12/31/10                                   |
| 7406          | Seneca East LSD       | Seneca        | 1.00        | Expires 12/31/10                                   |
| 5713          | Valley View LSD       | Montgomery    | 1.25        | 0.75% expires 12/31/10 &<br>0.50% expires 12/31/06 |
| 3208          | Vanlue LSD            | Hancock       | 1.00        | Expires 12/31/10                                   |



School District Income Tax
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(888) 405-4039 TTY/TDD (800) 750-0750
tax.ohio.gov

Expirations, New School Districts, Renewals and Rate Changes Effective 1/1/2006

Dear Employer:

Ohio law requires you to canvass your employees and ask them for their school district of residence. If you have an employee who resides in a school district with a tax in effect, then you must withhold the school district income tax from the employee's compensation. Employers not fulfilling these requirements are subject to penalties and interest for any unpaid school district income taxes even if the taxes were not withheld. Attached is a list of school districts with a tax in effect for 2006.

If you have at least one employee who resides in a school district with a tax in effect and if you have already registered or are going to register with Ohio Business Gateway, then you may file your school district income tax return and pay

your school district income taxes through the Ohio Business Gateway at tax.ohio.gov. Your Ohio Business Gateway school district account will be automatically activated.

If you file by paper, then you may change your employer registration by using form IT 1R (see the instruction for "Registration for Ohio School District Withholding Agent," form IT 1R). Several Ohio school districts have the same or similar names. Be sure to verify the affected school district on the attached list. If your employees do not know the school district in which they reside, they may contact their county auditor or use The Finder at tax.ohio.gov.

School District Withholding Requirements

Who Must Register? All employers maintaining an office or transacting business in Ohio and required to withhold federal and state income tax must register if they employ at least one resident of a school district having enacted the school district income tax. To register, employers should complete and return form IT 1R in the packet we sent for Ohio income tax withholding. School district employers use the same account number they use for Ohio income tax withholding. All forms and correspondence should reflect this account number.

Who Must Withhold? Every employer maintaining an office or transacting business within the state of Ohio and making payments of any compensation to an employee who resides in an affected school district must withhold the school district income tax. The employer's office or employee's work location is irrelevant. The employee's residence is the determining factor for employers withholding the school district tax.

What Forms Must Be Completed?

Employee's Withholding Exemption Certificate, Form IT 4 - Every employer liable for Ohio withholding tax must keep on file the Employee's Withholding Exemption Certificate. By using the IT 4 employers have built-in fields for the name and number of the school district of residence. Employees must update their IT 4 whenever previous information becomes insufficient or incorrect.

Registration for Ohio School District Withholding Agent, Form IT 1R - All affected employers who are not active in the school district withholding system should complete and return the registration form as soon as they determine they have employees subject to the tax.

School District Income Tax Withholding Packet - Upon registration employers will receive a packet with enough SD

Table with 4 columns: SD#, School District, Rate, County. Includes sections for New, Rate Change, and Renewed school districts.

Remember: When you create W-2s for your employees, you should identify the school district by its four-digit code. You will help your employees avoid any unnecessary delay in the processing of their income tax returns.

101 quarterly or monthly returns to remit their school district tax for each period. Employers will also receive the school district income tax withholding tables. Employers should use the same wage base and number of exemptions they use for withholding Ohio tax with the exception of the Circleville City School District. For employees residing in Circleville, employers should withhold at a flat rate of 3/4% with no reduction or adjustment for exemptions.

- **Quarterly** payments are due if the *combined* Ohio and school district liability does not exceed \$2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.
- **Monthly** payments are due if the *combined* Ohio and school district liability exceeds \$2,000 during the 12-month period ending on the 30th day of June of the preceding calendar year.
- **Partial Weekly and Electronic Funds Transfer (EFT)** payments are not required for school district withholding tax. Employers discovering a withholding error from a previous period should adjust their next SD 101(s) by showing the net withholding tax due within that same school district only. Employers may **not** adjust **between** school districts on the SD 101.

**School District Employer's Annual Reconciliation of Tax Withheld, Form SD 141** – All employers required to withhold must file no later than Jan. 31 of the succeeding calendar year an annual report, form SD 141, reconciling school district tax withheld and paid for the past calendar year. Employers selling or quitting their business during the year must file their final return within 15 days after the date of selling or quitting the business. Employers should show all withholding amounts on the back of the SD 141 and bring the net overpayment or underpayment to the front of the return. Employers discovering an error after filing the SD 141 should file the Amended School District Employer's Annual Reconciliation, form SD 141X, to adjust for the error.

**Wage and Tax Statement, Form IT 2 (or Combined W-2)** – On or before Jan. 31 of the succeeding calendar year, employers required to withhold school district tax must furnish to all employees subject to the tax two copies of the report of compensation paid during the calendar year and the amount

deducted and withheld as school district tax. Employers may use Ohio form IT 2 or the federal combined W-2. **Employers should clearly identify the school district on the W-2 by its four-digit number.**

**Transmittal of Wage and Tax Statements, Form IT 3** – All employers required to withhold must file with the Ohio Department of Taxation by the last day of February of the succeeding calendar year a copy of Ohio form IT 3, the state's copy of form IT 2 (or combined W-2), and a list (preferably on calculator tape) of the Ohio and school district income tax withheld. In lieu of form IT 2 or combined W-2 the employer may submit the required employee information on magnetic tape (format furnished upon request).

If an employer discovers an error on an IT 2 (or combined W-2), the employer must furnish two copies of a corrected IT 2 (or combined W-2) marked "CORRECTED BY EMPLOYER" to the employee and one copy to the Department of Taxation marked "REISSUED BY EMPLOYER."

**Employer's Liability for School District Tax** – Each withholding agent is liable for the school district tax to be withheld. For purposes of assessment and collection, amounts required to be withheld and paid to the Ohio Department of Taxation are considered to be a tax on the employer. The officer or the employee having control or supervision of or charged with the responsibility of filing the report and making payment shall be held personally liable for any failure to file the report or pay the tax as required by law.

**Interest and Penalties** – If an employer fails to pay the school district tax deducted and withheld from employees by the due date, interest shall accrue on the unpaid tax at the rate provided for under Ohio Revised Code section 5703.47. Interest (6% for 2006) on the unpaid tax is due in addition to any penalty for late filing or late payment of a tax due. If an employer fails to pay the tax deducted and withheld from employees by the due date, the employer may incur a penalty of 50% of the tax due, unless failure was for reasonable cause and not willful neglect. If an employer does not file the SD 101 or SD 141 or if the employer files after the due date, the penalty may be the greater of \$50 per month (up to a maximum of \$500) or 5% per month (a maximum of 50% of the tax due).

The following are all the school districts with an income tax in effect Jan. 1, 2006 - Dec. 31, 2006.

Remember to: 1) Check this list against your IT 4 exemption forms you must keep on file.

2) Withhold according to the tax rate shown and the number of exemptions on the IT 4.

3) Remit your school district withholding tax when your Ohio withholding tax is due.

## School Districts with an Income Tax for 2006

| SD#          | School District Name and Counties                       | Decimal Rate | Percent    |
|--------------|---|--------------|------------|
| 3301         | Ada EVSD (Hancock, Hardin)                              | .0075        | ¾%         |
| 7501         | Anna LSD (Shelby)                                       | .0050        | ½%         |
| 1901         | Ansonia LSD (Darke)                                     | .0075        | ¾%         |
| <b>6301*</b> | <b>Antwerp LSD (Paulding)</b>                           | <b>.0150</b> | <b>1½%</b> |
| 3201         | Arcadia LSD (Hancock, Seneca)                           | .0100        | 1%         |
| 1902         | Arcanum-Butler LSD (Darke)                              | .0075        | ¾%         |
| 3202         | Arlington LSD (Hancock)                                 | .0125        | 1¼%        |
| 3901         | Bellevue CSD (Erie, Huron, Sandusky, Seneca)            | .0050        | ½%         |
| 2801         | Berkshire LSD (Geauga)                                  | .0075        | ¾%         |
| <b>2302*</b> | <b>Berne-Union LSD (Fairfield, Hocking)</b>             | <b>.0100</b> | <b>1%</b>  |
| 7401         | Bettsville LSD (Seneca)                                 | .0100        | 1%         |
| 2501         | Bexley CSD (Franklin)                                   | .0075        | ¾%         |
| 2101         | Big Walnut LSD (Delaware)                               | .0075        | ¾%         |
| <b>2303*</b> | <b>Bloom-Carroll LSD (Fairfield)</b>                    | <b>.0125</b> | <b>1¼%</b> |
| 8701         | Bowling Green CSD (Henry, Wood)                         | .0050        | ½%         |
| 5502         | Bradford EVSD (Darke, Miami, Shelby)                    | .0175        | 1¾%        |
| 1701         | Buckeye Central LSD (Crawford, Huron, Richland, Seneca) | .0150        | 1½%        |
| 2102         | Buckeye Valley LSD (Delaware, Marion, Morrow, Union)    | .0100        | 1%         |
| 2502         | Canal Winchester LSD (Fairfield, Franklin)              | .0075        | ¾%         |
| 8801         | Carey EVSD (Seneca, Wyandot)                            | .0100        | 1%         |
| 8301         | Carlisle LSD (Montgomery, Warren)                       | .0100        | 1%         |
| 2902         | Cedar Cliff LSD (Clark, Greene)                         | .0100        | 1%         |
| 5401         | Celina CSD (Mercer)                                     | .0075        | ¾%         |
| 4201         | Centerburg LSD (Delaware, Knox, Licking)                | .0075        | ¾%         |
| 2002         | Central LSD (Defiance, Williams)                        | .0075        | ¾%         |
| <b>6501*</b> | <b>Circleville CSD (Pickaway)</b>                       | <b>.0075</b> | <b>¾%</b>  |
| 1303         | Clermont-Northeastern LSD (Brown, Clermont)             | .0100        | 1%         |
| 5402         | Coldwater EVSD (Mercer)                                 | .0050        | ½%         |
| 1502         | Columbiana EVSD (Columbiana, Mahoning)                  | .0100        | 1%         |
| 6901         | Columbus Grove LSD (Allen, Putnam)                      | .0075        | ¾%         |
| <b>6902*</b> | <b>Continental LSD (Putnam)</b>                         | <b>.0150</b> | <b>1½%</b> |
| 3203         | Cory-Rawson LSD (Hancock)                               | .0175        | 1¾%        |
| <b>5503*</b> | <b>Covington EVSD (Miami)</b>                           | <b>.0175</b> | <b>1¾%</b> |
| 1503         | Crestview LSD (Columbiana)                              | .0100        | 1%         |
| 8101         | Crestview LSD (Van Wert)                                | .0100        | 1%         |
| 8502         | Dalton LSD (Wayne)                                      | .0075        | ¾%         |
| 4202         | Darville LSD (Holmes, Knox)                             | .0200        | 2%         |
| 2003         | Defiance CSD (Defiance, Paulding)                       | .0050        | ½%         |
| <b>6803*</b> | <b>Eaton CSD (Preble)</b>                               | <b>.0150</b> | <b>1½%</b> |
| 8602         | Edgerton LSD (Defiance, Williams)                       | .0100        | 1%         |

| SD#          | School District Name and Counties                              | Decimal Rate | Percent    |
|--------------|--|--------------|------------|
| 8703         | Elmwood LSD (Hancock, Wood)                                    | .0125        | 1¼%        |
| 2602         | Evergreen LSD (Fulton, Lucas)                                  | .0150        | 1½%        |
| 8001         | Fairbanks LSD (Madison, Union)                                 | .0075        | ¾%         |
| 2903         | Fairborn CSD (Clark, Greene, Montgomery)                       | .0050        | ½%         |
| 2304         | Fairfield Union LSD (Fairfield, Hocking, Perry)                | .0100        | 1%         |
| 7503         | Fairlawn LSD (Shelby)  | .0075        | ¾%         |
| <b>7504*</b> | <b>Fort Loramie LSD (Darke, Shelby)</b>                        | <b>.0150</b> | <b>1½%</b> |
| <b>5406*</b> | <b>Fort Recovery LSD (Darke, Mercer)</b>                       | <b>.0150</b> | <b>1½%</b> |
| 1903         | Franklin Monroe LSD (Darke, Miami)                             | .0075        | ¾%         |
| 7202         | Fremont CSD (Sandusky)   | .0125        | 1¼%        |
| 2603         | Gorham Fayette LSD (Fulton)                                    | .0100        | 1%         |
| 1305         | Goshen LSD (Clermont, Warren)                                  | .0100        | 1%         |
| 2904         | Greeneview LSD (Clinton, Fayette, Greene)                      | .0100        | 1%         |
| 3603         | Greenfield EVSD (Fayette, Highland, Ross)                      | .0125        | 1¼%        |
| 1904         | Greenville CSD (Darke)   | .0050        | ½%         |
| 7505         | Hardin-Houston LSD (Shelby)                                    | .0075        | ¾%         |
| <b>3302*</b> | <b>Hardin Northern LSD (Hancock, Hardin)</b>                   | <b>.0175</b> | <b>1¾%</b> |
| 2004         | Hicksville EVSD (Defiance)                                     | .0150        | 1½%        |
| 5902         | Highland LSD (Delaware, Morrow)                                | .0050        | ½%         |
| 3604         | Hillsboro CSD (Highland)                                       | .0100        | 1%         |
| 3501         | Holgate LSD (Henry)  | .0150        | 1½%        |
| 4901         | Jefferson LSD (Madison)  | .0050        | ½%         |
| <b>6903*</b> | <b>Jennings LSD (Putnam)</b>                                   | <b>.0075</b> | <b>¾%</b>  |
| 4503         | Johnstown-Monroe LSD (Delaware, Licking)                       | .0100        | 1%         |
| <b>6904*</b> | <b>Kalida LSD (Putnam)</b>                                     | <b>.0100</b> | <b>1%</b>  |
| 3303         | Kenton CSD (Hardin, Wyandot)                                   | .0100        | 1%         |
| 7204         | Lakota LSD (Sandusky, Seneca, Wood)                            | .0100        | 1%         |
| 2805         | Ledgemont LSD (Ashtabula, Geauga)                              | .0075        | ¾%         |
| 6905         | Leipsic LSD (Putnam)   | .0075        | ¾%         |
| 3205         | Liberty-Benton LSD (Hancock)                                   | .0075        | ¾%         |
| 3502         | Liberty Center LSD (Fulton, Henry)                             | .0100        | 1%         |
| <b>2306*</b> | <b>Liberty Union-Thurston LSD (Fairfield)</b>                  | <b>.0175</b> | <b>1¾%</b> |
| 4506         | Licking Valley LSD (Licking, Muskingum)                        | .0100        | 1%         |
| <b>6502*</b> | <b>Logan Elm LSD (Hocking, Pickaway)</b>                       | <b>.0100</b> | <b>1%</b>  |
| <b>4903*</b> | <b>London CSD (Madison)</b>                                    | <b>.0100</b> | <b>1%</b>  |
| 0303         | Loudonville-Perrysville EVSD (Ashland, Holmes, Knox, Richland) | .0125        | 1¼%        |
| 0905         | Madison LSD (Butler)   | .0050        | ½%         |

\*Newly enacted or rate change for 2006

(cont. on next page)

## School Districts with an Income Tax for 2006

| SD#   | School District Name and Counties               | Decimal Rate | Percent | SD#  | School District Name and Counties                 | Decimal Rate | Percent |
|---|---|--------------|---------|--|---|--------------|---------|
| 3206  | McComb LSD (Hancock, Putnam, Wood)              | .0150        | 1½%     | 3304   | Ridgemont LSD (Hardin, Logan)                     | .0100        | 1%      |
| 1102  | Mechanicsburg EVSD (Champaign, Madison)         | .0050        | ½%      | 3305   | Riverdale LSD (Hancock, Hardin, Wyandot)          | .0100        | 1%      |
| 5504  | Miami East LSD (Champaign, Miami)               | .0050        | ½%      | 4604   | Riverside LSD (Logan, Shelby)                     | .0075        | ¾%      |
| 8604  | Millcreek-West Unity (Williams)                 | .0100        | 1%      | <b>0908* Ross LSD (Butler)</b>                               | <b>.0075</b>                                      | <b>¾%</b>    |         |
| 6906  | Miller City-New Cleveland LSD (Putnam)          | .0125        | 1¼%     | 7507   | Russia LSD (Darke, Shelby)                        | .0075        | ¾%      |
| 1905  | Mississinawa Valley LSD (Darke)                 | .0100        | 1%      | 7406   | Seneca East LSD (Huron, Seneca)                   | .0100        | 1%      |
| 8802  | Mohawk LSD (Crawford, Seneca, Wyandot)          | .0100        | 1%      | <b>7008* Shelby CSD (Richland)</b>                           | <b>.0100</b>                                      | <b>1%</b>    |         |
| 8605  | Montpelier EVSD (Williams)                      | .0075        | ¾%      | 3905   | South Central LSD (Huron, Richland)               | .0125        | 1¼%     |
| 5903  | Mount Gilead EVSD (Morrow)                      | .0075        | ¾%      | 1205   | Southeastern LSD (Clark, Greene)                  | .0100        | 1%      |
| <b>6802* National Trail LSD (Darke, Preble)</b> | <b>.0175</b>                                    | <b>1¾%</b>   | 4510    | Southwest Licking LSD (Fairfield, Licking)                   | .0075   | ¾%           |         |
| 0602  | New Bremen LSD (Auglaize, Mercer, Shelby)       | .0100        | 1%      | 0209   | Spencerville LSD (Allen, Auglaize, Van Wert)      | .0100        | 1%      |
| 0603  | New Knoxville LSD (Auglaize, Shelby)            | .0100        | 1%      | 5010   | Springfield LSD (Mahoning)                        | .0100        | 1%      |
| 5708  | New Lebanon LSD (Montgomery)                    | .0075        | ¾%      | 8607   | Stryker LSD (Williams)                            | .0100        | 1%      |
| 3903  | New London LSD (Ashland, Huron, Lorain)         | .0100        | 1%      | 2606   | Swanton LSD (Fulton, Lucas)                       | .0125        | 1¼%     |
| 0907  | New Miami LSD (Butler)                          | .0100        | 1%      | 0909   | Talawanda CSD (Butler, Preble)                    | .0100        | 1%      |
| 7404  | New Riegel LSD (Seneca)                         | .0075        | ¾%      | 6503   | Teays Valley LSD (Fairfield, Franklin, Pickaway)  | .0075        | ¾%      |
| 4507  | Newark CSD (Licking)                            | .0100        | 1%      | <b>1103* Triad LSD (Champaign, Logan, Union)</b>             | <b>.0150</b>                                      | <b>1½%</b>   |         |
| 5506  | Newton LSD (Darke, Miami)                       | .0175        | 1¾%     | 1906   | Tri-Village Community LSD (Darke)                 | .0150        | 1½%     |
| 8003  | North Union LSD (Delaware, Union)               | .0100        | 1%      | 6805   | Twin Valley LSD (Preble)                          | .0075        | ¾%      |
| 5904  | Northmor LSD (Marion, Morrow, Richland)         | .0100        | 1%      | 7106   | Union-Scioto LSD (Ross)                           | .0050        | ½%      |
| 4509  | Northridge LSD (Delaware, Knox, Licking)        | .0100        | 1%      | 1510   | United LSD (Columbiana)                           | .0050        | ½%      |
| 8505  | Northwestern LSD (Ashland, Wayne)               | .0125        | 1¼%     | <b>8803* Upper Sandusky EVSD (Crawford, Marion, Wyandot)</b> | <b>.0125</b>                                      | <b>1¼%</b>   |         |
| 3904  | Norwalk CSD (Huron)                             | .0050        | ½%      | 3306   | Upper Scioto Valley LSD (Auglaize, Hardin, Logan) | .0050        | ½%      |
| 4712  | Oberlin CSD (Lorain)                            | .0125        | 1¼%     | 5713   | Valley View LSD (Montgomery, Preble)              | .0125        | 1¼%     |
| 7405  | Old Fort LSD (Sandusky, Seneca)                 | .0100        | 1%      | 8104   | Van Wert CSD (Van Wert)                           | .0100        | 1%      |
| 8707  | Otsego LSD (Henry, Lucas, Wood)                 | .0100        | 1%      | 3208   | Vanlue LSD (Hancock, Seneca, Wyandot)             | .0100        | 1%      |
| 6907  | Ottawa-Glandorf LSD (Putnam)                    | .0050        | ½%      | 1907   | Versailles EVSD (Darke, Shelby)                   | .0075        | ¾%      |
| 6909  | Pandora-Gilboa LSD (Allen, Putnam)              | .0075        | ¾%      | 2308   | Walnut Township LSD (Fairfield)                   | .0125        | 1¼%     |
| 5405  | Parkway LSD (Auglaize, Mercer, Van Wert)        | .0100        | 1%      | 0605   | Wapakoneta CSD (Auglaize)                         | .0075        | ¾%      |
| 3504  | Patrick Henry LSD (Henry, Putnam, Wood)         | .0175        | 1¾%     | 6303   | Wayne Trace LSD (Paulding, Putnam, Van Wert)      | .0125        | 1¼%     |
| 6302  | Paulding EVSD (Paulding, Putnam)                | .0100        | 1%      | 0606   | Waynesfield-Goshen LSD (Allen, Auglaize, Logan)   | .0100        | 1%      |
| 8708  | Perrysburg EVSD (Wood)                          | .0050        | ½%      | 4715   | Wellington EVSD (Huron, Lorain)                   | .0100        | 1%      |
| 2604  | Pettisville LSD (Fulton, Henry)                 | .0100        | 1%      | 1105   | West Liberty-Salem LSD (Champaign, Logan)         | .0150        | 1½%     |
| 2307  | Pickerington LSD (Fairfield, Franklin)          | .0100        | 1%      | 3906   | Western Reserve LSD (Erie, Huron)                 | .0125        | 1¼%     |
| 5507  | Piqua CSD (Miami)                               | .0050        | ½%      | 1404   | Wilmington CSD (Clinton, Greene)                  | .0100        | 1%      |
| 7007  | Plymouth-Shiloh LSD (Crawford, Huron, Richland) | .0100        | 1%      | 3122   | Wyoming CSD (Hamilton)                            | .0125        | 1¼%     |
| 6804  | Preble Shawnee LSD (Butler, Montgomery, Preble) | .0100        | 1%      | 2906   | Xenia Community CSD (Greene, Warren)              | .0050        | ½%      |
| 2509  | Reynoldsburg CSD (Fairfield, Franklin, Licking) | .0050        | ½%      | 2907   | Yellow Springs EVSD (Clark, Greene)               | .0100        | 1%      |

**\*Newly enacted or rate change for 2006**