



**Summary of School District Income Tax Changes
Effective Calendar Year 2025**

Primary County	(a)	School District Number	School District	Tax Year 2025 Rate	Additional Information ^(b)
New (0)					
Rate change (2)					
Knox		4202	Danville LSD	1.75%	1% expiring 2024 increased to 1.25% through 2034
Morrow		5903	Mount Gilead EVSD	0.75%	0.75% expired at the end of 2024
Expired (2)					
Athens	*	0501	Alexander LSD	0.00%	1% expired at the end of 2024
Clinton	*	1402	Clinton-Massie LSD	0.00%	0.5% expired at the end of 2024
Renewed (18)					
Paulding		6301	Antwerp LSD	1.50%	0.75% expiring 2025 renewed through 2030
Hancock		3201	Arcadia LSD	1.00%	1% expiring 2024 renewed through 2029
Darke		1902	Arcanum Butler LSD	1.50%	0.75% expiring 2025 renewed through 2030
Putnam		6901	Columbus Grove LSD	1.00%	0.75% expiring 2025 renewed through 2030
Miami		5503	Covington EVSD	2.00%	1.25% expiring 2025 renewed through 2030
Preble		6803	Eaton CSD	1.50%	0.75% expiring 2025 renewed through 2030
Shelby		7504	Fort Loramie LSD	1.50%	1.5% expiring 2024 renewed through 2029
Putnam		6903	Jennings LSD	0.75%	0.75% expiring 2025 renewed through 2030
Wyandot		8802	Mohawk LSD	1.00%	1% expiring 2025 renewed through 2030
Preble		6802	National Trail LSD	1.75%	0.75% expiring 2025 renewed through 2030
Miami		5506	Newton LSD	1.75%	0.75% expiring 2025 renewed through 2028
Stark	*	7612	Northwest LSD	1.00%	1% expiring 2025 renewed through 2032
Hardin		3304	Ridgemont LSD	1.75%	0.75% expiring 2025 renewed through 2030
Seneca		7406	Seneca East LSD	1.00%	1% expiring 2025 renewed through 2030
Mahoning		5010	Springfield LSD	1.00%	1% expiring 2024 renewed through 2029
Ross		7106	Union Scioto LSD	0.50%	0.5% expiring 2024 renewed through 2029
Hancock		3207	Van Buren LSD	1.00%	1% expiring 2025 renewed through 2030
Darke		1907	Versailles EVSD	1.00%	1% expiring 2024 renewed through 2028
(a) * Taxes charged on earned income only.					
(b) All taxes expire effective December 31 of a given year. CPT is an acronym for a continuing period of time.					

School Districts With an Income Tax as of January 2025*

Primary County	School District Number	IRN	School District	Tax Year 2025 Rate	First Year Effective
Allen	0203	45211	Bluffton EVSD (expires 2025)	0.50 %	2008
Allen	0204	43885	Delphos CSD (expires 2025)	0.50 %	2021
Allen	0209	45807	Spencerville LSD (expires 2027)	1.00 %	1993
Ashland	0302	45823	Hillsdale LSD (expires 2033)	1.25 % (b)	2014
Ashland	0303	45468	Loudonville-Perrysville EVSD	1.25 %	1992
Ashtabula	0404	44057	Geneva Area CSD (expires 2028)	1.25 % (b)	2019
Athens	0502	43521	Athens CSD (expires 2028)	1.00 % (b)	2007
Auglaize	0601	45948	Minster LSD (expires 2031)	1.00 %	2007
Auglaize	0602	45955	New Bremen LSD	1.00 %	2005
Auglaize	0603	45963	New Knoxville LSD (0.25% expires 2029; 1.00% CPT)	1.25 %	2005
Auglaize	0604	44727	St Marys CSD (expires 2028)	1.00 % (b)	2019
Auglaize	0605	44982	Wapakoneta CSD	0.75 %	1991
Auglaize	0606	45971	Waynesfield-Goshen LSD (expires 2026)	1.00 %	1992
Butler	0905	46128	Madison LSD	0.50 %	1991
Butler	0907	46136	New Miami LSD	1.00 %	1990
Butler	0908	46144	Ross LSD	1.25 % (b)	2006
Butler	0909	46151	Talawanda CSD	1.00 %	2005
Champaign	1102	45484	Mechanicsburg EVSD (1.00% expires 2026; 0.50% CPT)	1.50 %	1997
Champaign	1103	46201	Triad LSD (0.50% expires 2025; 1.00% CPT)	1.50 %	1990
Champaign	1105	46219	West Liberty-Salem LSD (1.00% expires 2027; 0.25% expires 2036; 0.50% CPT)	1.75 %	1984
Clark	1203	46250	Northeastern LSD (expires 2025)	1.00 % (b)	2016
Clark	1204	46268	Northwestern LSD	1.00 % (b)	2010
Clark	1205	46276	Southeastern LSD	1.00 %	1990
Clermont	1303	46326	Clermont-Northeastern LSD	1.00 %	1996
Clermont	1305	46342	Goshen LSD	1.00 %	1991
Clinton	1401	46383	Blanchester LSD (expires 2028)	1.00 % (b)	2024
Columbiana	1502	45328	Columbiana EVSD	1.00 %	2003
Columbiana	1503	46433	Crestview LSD	1.00 %	1990
Columbiana	1505	43927	East Palestine CSD (expires 2025)	0.50 % (b)	2021
Columbiana	1510	46458	United LSD	0.50 %	1992
Crawford	1701	46508	Buckeye Central LSD	1.50 %	1990
Crawford	1703	46516	Colonel Crawford LSD	1.25 %	2008
Crawford	1704	45344	Crestline EVSD	0.25 % (b)	2010
Darke	1901	46623	Ansonia LSD (1.00% expires 2025; 0.75% CPT)	1.75 %	1992
Darke	1902	46631	Arcanum-Butler LSD (0.75% expires 2030; 0.75% CPT)	1.50 %	1992
Darke	1903	46649	Franklin Monroe LSD	0.75 %	1993
Darke	1904	44099	Greenville CSD	0.50 %	1990
Darke	1905	46672	Mississinawa Valley LSD (0.75% expires 2026; 1.00% expires 2036; 0.50% CPT)	1.75 %	1990
Darke	1906	46680	Tri-Village LSD	1.50 %	1991
Darke	1907	45633	Versailles EVSD (expires 2028)	1.00 %	2005
Defiance	2001	46706	Ayersville LSD (expires 2027)	1.00 %	2008
Defiance	2002	46714	Central LSD (0.50% expires 2029; 0.75% CPT)	1.25 %	1992
Defiance	2003	43869	Defiance CSD	0.50 %	1992
Defiance	2004	45419	Hicksville EVSD (0.75% expires 2029; 0.75% CPT)	1.50 %	1992
Delaware	2101	46748	Big Walnut LSD	0.75 %	1995
Delaware	2102	46755	Buckeye Valley LSD	1.00 %	1993
Fairfield	2301	46847	Amanda-Clearcreek LSD (expires 2034)	2.00 % (b)	2020
Fairfield	2302	46854	Berne Union LSD	2.00 % (b)	2006
Fairfield	2303	46862	Bloom-Carroll LSD	1.25 %	1997
Fairfield	2304	46870	Fairfield Union LSD (1.00% expires 2036; 1.00% CPT)	2.00 %	1991
Fairfield	2305	44206	Lancaster CSD	1.50 % (b)	2007
Fairfield	2306	46888	Liberty Union-Thurston LSD	1.75 %	1991
Fairfield	2307	46896	Pickerington LSD	1.00 %	1991
Fairfield	2308	46904	Walnut Township LSD (expires 2033)	1.75 % (b)	2004
Fayette	2402	45013	Washington Court House CSD (expires 2027)	1.00 % (b)	2021
Franklin	2501	43620	Bexley CSD	0.75 %	2005

Primary County	School District Number	IRN	School District	Tax Year 2025 Rate	First Year Effective
Franklin	2502	46946	Canal Winchester LSD	0.75 %	1991
Franklin	2509	47001	Reynoldsburg CSD	0.50 %	1990
Fulton	2602	47050	Evergreen LSD (0.25% expires 2027; 0.50% expires 2029; 0.75% CPT)	1.50 %	1990
Fulton	2603	47068	Fayette LSD	1.00 %	1992
Fulton	2604	47076	Pettisville LSD	1.00 %	2004
Fulton	2605	47084	Pike-Delta-York LSD (expires 2026)	1.00 %	2022
Fulton	2606	47092	Swanton LSD (expires 2029)	0.75 %	2005
Fulton	2607	45641	Wauseon EVSD (expires 2027)	1.75 % (b)	2023
Geauga	2801	47167	Berkshire LSD	1.00 % (b)	1993
Greene	2902	47258	Cedar Cliff LSD (0.25% expires 2038; 1.00% CPT)	1.25 %	1991
Greene	2903	43968	Fairborn CSD	0.50 %	1990
Greene	2904	47266	Greeneview LSD	1.00 %	1991
Greene	2906	45153	Xenia Community CSD (expires 2030)	0.50 %	1998
Greene	2907	45674	Yellow Springs EVSD	2.00 %	2002
Hamilton	3118	47381	Southwest LSD	0.75 % (b)	2007
Hamilton	3122	45146	Wyoming CSD	1.25 %	1990
Hancock	3201	47415	Arcadia LSD (expires 2029)	1.00 %	2005
Hancock	3202	47423	Arlington LSD	1.75 %	1984
Hancock	3203	47431	Cory-Rawson LSD (0.75% expires 2028; 1.00% CPT)	1.75 %	1992
Hancock	3205	47449	Liberty-Benton LSD (expires 2030)	0.75 %	1995
Hancock	3206	47456	McComb LSD	1.50 %	1984
Hancock	3207	47464	Van Buren LSD (expires 2030)	1.00 %	2021
Hancock	3208	47472	Vanlue LSD	1.00 %	1996
Hardin	3301	45187	Ada EVSD (0.75% expires 2027; 0.75% CPT)	1.50 %	1993
Hardin	3302	47498	Hardin Northern LSD	1.75 %	1991
Hardin	3303	44172	Kenton CSD	1.00 %	1996
Hardin	3304	47506	Ridgemont LSD (0.75% expires 2030; 1.00% CPT)	1.75 %	1991
Hardin	3305	47514	Riverdale LSD (expires 2026)	1.00 %	2000
Hardin	3306	47522	Upper Scioto Valley LSD	0.50 %	1996
Henry	3501	47571	Holgate LSD	1.50 %	1992
Henry	3502	47589	Liberty Center LSD	1.75 %	1996
Henry	3504	47597	Patrick Henry LSD	1.75 %	1991
Highland	3603	45401	Greenfield EVSD	1.25 % (b)	2004
Highland	3604	44123	Hillsboro CSD	1.00 %	1992
Huron	3901	43596	Bellevue CSD (expires 2026)	0.50 %	2002
Huron	3902	47712	Monroeville LSD	1.50 % (b)	2010
Huron	3903	47720	New London LSD	1.00 %	1991
Huron	3904	44560	Norwalk CSD	0.50 %	1992
Huron	3905	47738	South Central LSD	1.25 %	1991
Huron	3906	47746	Western Reserve LSD	1.25 %	1991
Huron	3907	45096	Willard CSD	0.75 % (b)	2012
Knox	4201	47829	Centerburg LSD	0.75 %	1990
Knox	4202	47837	Danville LSD (1.25% expires 2034; 0.50% CPT)	1.75 %	1990
Licking	4501	45393	Granville EVSD (expires 2028)	0.75 %	2019
Licking	4503	47985	Johnstown-Monroe LSD (expires 2028)	1.00 %	2004
Licking	4506	48017	Licking Valley LSD	1.00 %	1994
Licking	4507	44453	Newark CSD	1.00 %	1998
Licking	4508	48025	North Fork LSD (expires 2028)	1.00 % (b)	2008
Licking	4509	48033	Northridge LSD (expires 2046)	0.50 % (b)	2020
Licking	4510	48041	Southwest Licking LSD	0.75 %	1991
Logan	4604	48090	Riverside LSD	1.50 % (b)	1995
Lorain	4712	44594	Oberlin CSD (0.75% expires 2027; 1.25% CPT)	2.00 %	1991
Lorain	4715	45658	Wellington EVSD	1.00 %	1991
Madison	4901	48256	Jefferson LSD (expires 2026)	1.00 % (b)	1995
Madison	4902	48264	Jonathan Alder LSD (0.75% expires 2026, 0.50% expires 2031)	1.25 % (b)	2007
Madison	4903	44255	London CSD	1.00 %	2006
Madison	4904	48272	Madison Plains LSD (expires 2033)	1.25 % (b)	2019

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Mahoning	5008	48355	Sebring LSD (expires 2026)	1.00 % (b)	2007
Mahoning	5010	48371	Springfield LSD (expires 2029)	1.00 %	2000
Marion	5101	48413	Elgin LSD	0.75 % (b)	2010
Marion	5103	48421	Pleasant LSD (expires 2029)	1.00 % (b)	2020
Marion	5104	48439	Ridgedale LSD	1.00 % (b)	2021
Marion	5105	48447	River Valley LSD (expires 2029)	1.00 % (b)	2020
Medina	5204	48488	Cloverleaf LSD (0.75% expires 2034, 0.25% CPT)	1.00 % (b)	2007
Mercer	5401	43729	Celina CSD (expires 2028)	1.00 % (b)	2004
Mercer	5402	45310	Coldwater EVSD	0.50 %	1990
Mercer	5406	48595	Fort Recovery LSD	1.50 %	1991
Mercer	5403	48553	Marion LSD (expires 2053)	0.50 % (b)	2024
Mercer	5405	48579	Parkway LSD (expires 2025)	1.00 %	1996
Miami	5501	48611	Bethel LSD (expires 2025)	0.75 % (b)	2011
Miami	5502	45229	Bradford EVSD	1.75 %	1983
Miami	5503	45336	Covington EVSD (1.25% expires 2030; 0.75% CPT)	2.00 %	1994
Miami	5504	48629	Miami East LSD	1.75 % (b)	1992
Miami	5505	45518	Milton Union EVSD	1.25 % (b)	2009
Miami	5506	48637	Newton LSD (0.75% expires 2028; 1.00% CPT)	1.75 %	1993
Miami	5507	44644	Piqua CSD	1.25 %	1991
Miami	5509	44925	Troy CSD	1.50 % (b)	2007
Montgomery	5708	48710	New Lebanon LSD (0.75% expires 2025; 0.50% CPT)	1.25 %	1998
Montgomery	5713	48744	Valley View LSD	1.75 %	1992
Morrow	5901	48793	Cardington-Lincoln LSD (expires 2028)	0.75 % (b)	2014
Morrow	5902	48801	Highland LSD	0.50 %	1992
Morrow	5903	45534	Mount Gilead EVSD (0.75% CPT)	0.75 %	1995
Morrow	5904	48819	Northmor LSD	1.00 %	1993
Paulding	6301	48991	Antwerp LSD (0.75% expires 2030; 0.75% CPT)	1.50 %	1991
Paulding	6302	45575	Paulding EVSD	1.00 %	1991
Paulding	6303	49031	Wayne Trace LSD (0.75% expires 2026; 0.50% CPT)	1.25 %	1992
Pickaway	6501	43760	Circleville CSD	0.75 % (b)	2006
Pickaway	6502	49080	Logan Elm LSD (expires 2025)	1.00 % (b)	2006
Pickaway	6503	49098	Teays Valley LSD	1.50 % (b)	1992
Portage	6704	49213	James A Garfield LSD (expires 2028)	1.50 % (b)	2019
Preble	6803	43935	Eaton CSD (0.75% expires 2030; 0.75% CPT)	1.50 %	1993
Preble	6802	49270	National Trail LSD (0.75% expires 2030; 1.00% CPT)	1.75 %	1992
Preble	6804	49288	Preble-Shawnee LSD (0.75% expires 2026; 1.00% CPT)	1.75 %	1991
Preble	6805	49296	Twin Valley Community LSD (0.75% expires 2027; 0.75% expires 2028)	1.50 %	2003
Preble	6806	91397	Tri-County North LSD (expires 2029)	1.00 % (b)	2015
Putnam	6901	49312	Columbus Grove LSD (0.75% expires 2030; 0.25% expires 2032)	1.00 %	1996
Putnam	6902	49320	Continental LSD	1.00 %	1991
Putnam	6903	49338	Jennings LSD (expires 2030)	0.75 %	2006
Putnam	6904	49346	Kalida LSD	1.00 %	2006
Putnam	6905	49353	Leipsic LSD	0.75 %	1992
Putnam	6906	49361	Miller City-New Cleveland LSD	1.25 %	1993
Putnam	6907	49379	Ottawa-Glandorf LSD	1.50 %	1993
Putnam	6908	49387	Ottoville LSD	0.75 %	2010
Putnam	6909	49395	Pandora-Gilboa LSD (1.00% expires 2026; 0.75% expires 2033)	1.75 %	1994
Richland	7001	49411	Clear Fork Valley LSD (expires 2037)	1.00 % (b)	2013
Richland	7007	49460	Plymouth-Shiloh LSD	1.00 %	1991
Richland	7008	44776	Shelby CSD	1.00 %	2006
Ross	7106	49536	Union-Scioto LSD (expires 2029)	0.50 %	1992
Ross	7107	49544	Zane Trace LSD (expires 2025)	0.75 % (b)	2016
Sandusky	7201	45302	Clyde-Green Springs EVSD (0.50% expires 2030; 1.00% expires 2033)	1.50 % (b)	2009
Sandusky	7202	44016	Fremont CSD (expires 2028)	1.25 %	1994
Sandusky	7203	45385	Gibsonburg EVSD (expires 2028)	1.00 % (b)	2014
Sandusky	7204	49569	Lakota LSD	1.50 %	2005

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Seneca	7403	49700	Hopewell-Loudon LSD (expires 2048)	0.50 % (b)	2011
Seneca	7404	49718	New Riegel LSD (0.75% expires 2026; 0.75% CPT)	1.50 %	1990
Seneca	7405	49726	Old Fort LSD	1.00 %	2005
Seneca	7406	49684	Seneca East LSD (expires 2030)	1.00 %	2001
Shelby	7501	49759	Anna LSD	1.50 %	1983
Shelby	7502	49767	Botkins LSD	1.25 % (b)	2009
Shelby	7503	49775	Fairlawn LSD	0.75 %	1991
Shelby	7504	49783	Fort Loramie LSD (expires 2029)	1.50 %	1995
Shelby	7505	49791	Hardin-Houston LSD	0.75 %	1991
Shelby	7506	49809	Jackson Center LSD	1.50 % (b)	2010
Shelby	7507	49817	Russia LSD	0.75 %	1992
Shelby	7508	44784	Sidney CSD (expires 2031)	0.75 % (b)	2022
Stark	7612	49908	Northwest LSD (expires 2032)	1.00 % (b)	2011
Summit	7711	44552	Norton CSD	0.50 % (b)	2019
Union	8001	50328	Fairbanks LSD (0.25% CPT; 0.75% CPT)	1.00 %	1990
Union	8003	50336	North Union LSD	1.00 %	1991
Van Wert	8101	50351	Crestview LSD	1.00 %	2005
Van Wert	8104	44966	Van Wert CSD	1.00 %	2004
Warren	8301	50419	Carlisle LSD	1.00 %	2004
Wayne	8501	50534	Chippewa LSD (expires 2027)	1.00 % (b)	2008
Wayne	8502	50542	Dalton LSD	0.75 %	2005
Wayne	8503	50559	Green LSD (expires 2028)	0.50 % (b)	2019
Wayne	8504	50567	Norwayne LSD (expires 2028)	0.75 % (b)	2014
Wayne	8505	50575	Northwestern LSD	1.25 %	1990
Wayne	8509	50591	Triway LSD (expires 2045)	1.00 % (b)	2013
Williams	8601	43679	Bryan CSD	1.00 %	2007
Williams	8602	50617	Edgerton LSD	1.00 %	1992
Williams	8603	50625	Edon-Northwest LSD (expires 2025)	1.00 % (b)	2016
Williams	8604	50633	Millcreek-West Unity LSD	1.00 %	2005
Williams	8605	45526	Montpelier EVSD	1.25 % (b)	2000
Williams	8607	50658	Stryker LSD (0.25% expires 2031; 1.25% CPT)	1.50 %	1991
Wood	8701	43638	Bowling Green CSD	0.50 %	1993
Wood	8702	50674	Eastwood LSD (expires 2026)	1.00 % (b)	2007
Wood	8703	50682	Elmwood LSD (0.50% expires 2030; 0.75% expires 2031)	1.25 %	1992
Wood	8705	50708	North Baltimore LSD (1.00% expires 2027; 0.25% expires 2034)	1.25 % (b)	2008
Wood	8706	50716	Northwood LSD	0.25 % (b)	2015
Wood	8707	50724	Otsego LSD	1.00 %	2003
Wood	8708	45583	Perrysburg EVSD	0.50 %	1992
Wyandot	8801	45260	Carey EVSD (expires 2029)	1.00 %	2005
Wyandot	8802	50740	Mohawk LSD (expires 2030)	1.00 %	1996
Wyandot	8803	45625	Upper Sandusky EVSD (expires 2029)	1.25 %	1996

(a) Total number of districts are 212.

(b) Taxes based on earned income only; 66 districts.

CPT = Continuing Period of Time, no expiration