

OFFICE OF PORTAGE COUNTY TREASURE  
 MAUREEN T. FREDERICK  
 2002 RATES OF TAXATION Collected in 2002  
 Pursuant to Ohio Revised Code Section 323.08, I do hereby publish  
 The rates of taxation for Portage County for the year 2002  
 Rates are expressed in dollars and cents for each one thousand dollars of tax valuation.

| No. | School District         | Cty         | Twp. | Sch.  | JVS   | Muni. | Sp. Dist. | Total Rate | Tax Reduction Factor |                   | Effective Millage |                   |           |           |
|-----|-------------------------|-------------|------|-------|-------|-------|-----------|------------|----------------------|-------------------|-------------------|-------------------|-----------|-----------|
|     |                         |             |      |       |       |       |           |            | Res. & Agr.          | All Other Classes | Res. & Agr.       | All Other Classes |           |           |
| 01  | Atwater Twp.            | Waterloo    | LSD  | 12.72 | 7.10  | 59.71 | 4.00      |            | 0.40                 | 83.93             | 0.417808          | 0.342399          | 48.863333 | 55.192461 |
| 03  | Aurora City             | Aurora      | CSD  | 12.72 |       | 68.96 |           | 9.36       | 0.40                 | 91.44             | 0.455424          | 0.434532          | 49.796028 | 51.706427 |
| 16  | Brady Lake Vill.        | Kent        | CSD  | 12.72 |       | 94.48 |           | 11.75      | 0.40                 | 119.35            | 0.498748          | 0.404515          | 59.824407 | 71.071175 |
| 04  | Brimfield Twp.          | Field       | LSD  | 12.72 | 12.00 | 50.60 | 4.00      |            | 0.50                 | 79.82             | 0.457649          | 0.352889          | 43.290423 | 51.652381 |
| 44  | Brimfield Twp.          | Tallmadge   | CSD  | 12.72 | 1.20  | 59.73 |           | 5.05       | 1.69                 | 80.39             | 0.422627          | 0.345865          | 46.414986 | 52.585878 |
| 46  | Brimfield Twp.          | Rootstown   | LSD  | 12.72 | 12.00 | 57.32 | 4.00      |            | 0.50                 | 86.54             | 0.478628          | 0.415013          | 45.119506 | 50.624765 |
| 49  | Brimfield/Tallmadge     | Field       | LSD  | 12.72 | 1.20  | 50.60 | 4.00      | 3.95       | 0.10                 | 72.57             | 0.466975          | 0.363025          | 38.681659 | 46.225249 |
| 05  | Charlestown             | Southeast   | LSD  | 12.72 | 8.10  | 46.61 | 4.00      |            | 0.40                 | 71.83             | 0.400704          | 0.357502          | 43.047445 | 46.150621 |
| 06  | Charlestown             | Garfield    | LSD  | 12.72 | 8.10  | 60.95 | 4.00      |            | 0.40                 | 86.17             | 0.522799          | 0.461688          | 41.120430 | 46.386372 |
| 07  | Charlestown             | Ravenna     | CSD  | 12.72 | 8.10  | 57.44 | 4.00      |            | 0.40                 | 82.66             | 0.443330          | 0.383217          | 46.014344 | 50.983322 |
| 08  | Deerfield Twp.          | Southeast   | LSD  | 12.72 | 5.40  | 46.61 | 4.00      |            | 0.40                 | 69.13             | 0.414537          | 0.359229          | 40.473090 | 44.296501 |
| 09  | Deerfield               | Waterloo    | LSD  | 12.72 | 5.40  | 59.71 | 4.00      |            | 0.40                 | 82.23             | 0.439866          | 0.369898          | 46.059826 | 51.813286 |
| 10  | Deerfield               | West Branch | LSD  | 12.72 | 5.40  | 34.35 | 2.10      |            | 0.40                 | 54.97             | 0.325265          | 0.306535          | 37.090168 | 38.119782 |
| 11  | Edinburg Twp.           | Southeast   | LSD  | 12.72 | 6.70  | 46.61 | 4.00      |            | 0.40                 | 70.43             | 0.389987          | 0.338284          | 42.963233 | 46.604636 |
| 12  | Franklin Twp.           | Kent        | CSD  | 12.72 | 11.65 | 94.48 |           |            | 0.40                 | 119.25            | 0.488347          | 0.412518          | 61.014648 | 70.057282 |
| 13  | Franklin                | Stow        | CSD  | 12.72 | 11.65 | 48.32 |           |            | 0.40                 | 73.09             | 0.288337          | 0.277653          | 52.015439 | 52.796352 |
| 18  | Freedom Twp.            | Garfield    | LSD  | 12.72 | 2.60  | 60.95 | 4.00      |            | 6.30                 | 86.57             | 0.499549          | 0.430489          | 43.324020 | 49.302565 |
| 19  | Garrettsville Village   | Garfield    | LSD  | 12.72 |       | 60.95 | 4.00      | 2.60       | 6.30                 | 86.57             | 0.499549          | 0.430489          | 43.324020 | 49.302565 |
| 50  | Garrettsville Village   | Windham     | LSD  | 12.72 |       | 47.16 | 4.00      | 2.60       | 6.30                 | 72.78             | 0.372089          | 0.328569          | 45.699390 | 48.866762 |
| 20  | Hiram Twp.              | Crestwood   | LSD  | 12.72 | 12.30 | 61.37 | 4.00      |            | 0.40                 | 90.79             | 0.489039          | 0.413837          | 46.390164 | 53.217771 |
| 21  | Hiram Twp.              | Garfield    | LSD  | 12.72 | 12.30 | 60.95 | 4.00      |            | 0.40                 | 90.37             | 0.505816          | 0.426444          | 44.659410 | 51.832281 |
| 22  | Hiram Village           | Crestwood   | LSD  | 12.72 |       | 61.37 | 4.00      | 9.20       | 0.40                 | 87.69             | 0.516615          | 0.449126          | 42.388048 | 48.306175 |
| 17  | Kent City               | Kent        | CSD  | 12.72 |       | 94.48 |           | 9.44       |                      | 116.64            | 0.480247          | 0.403319          | 60.624008 | 69.596844 |
| 45  | Kent City/Br Twp Prk    | Field       | LSD  | 12.72 |       | 50.60 | 4.00      | 6.74       | 0.10                 | 74.16             | 0.449374          | 0.355356          | 40.834444 | 47.806816 |
| 47  | Kent City/Br Twp Prk    | Kent        | CSD  | 12.72 |       | 94.48 |           | 9.44       | 0.10                 | 116.74            | 0.479835          | 0.402974          | 60.724008 | 69.696844 |
| 23  | Mantua Twp.             | Crestwood   | LSD  | 12.72 | 4.30  | 61.37 | 4.00      |            | 8.06                 | 90.45             | 0.470615          | 0.410878          | 47.882832 | 53.286098 |
| 24  | Mantua Village          | Crestwood   | LSD  | 12.72 |       | 61.37 | 4.00      | 2.80       | 8.06                 | 88.95             | 0.474271          | 0.414701          | 46.763616 | 52.062365 |
| 39  | Mogadore Village        | Mogadore    | LSD  | 12.72 |       | 67.50 | 4.00      | 2.15       | 1.99                 | 88.36             | 0.504773          | 0.395409          | 43.758233 | 53.421651 |
| 25  | Nelson Twp.             | Garfield    | LSD  | 12.72 | 7.60  | 60.95 | 4.00      |            | 6.30                 | 91.57             | 0.482694          | 0.413784          | 47.369702 | 53.679785 |
| 26  | Palmyra Twp.            | Southeast   | LSD  | 12.72 | 4.90  | 46.61 | 4.00      |            | 0.40                 | 68.63             | 0.410342          | 0.353103          | 40.468212 | 44.396543 |
| 27  | Paris Twp.              | Southeast   | LSD  | 12.72 | 7.90  | 46.61 | 4.00      |            | 0.40                 | 71.63             | 0.391317          | 0.332453          | 43.599991 | 47.816419 |
| 28  | Randolph Twp.           | Waterloo    | LSD  | 12.72 | 7.70  | 59.71 | 4.00      |            | 0.40                 | 84.53             | 0.404535          | 0.337131          | 50.334648 | 56.032329 |
| 29  | Ravenna Twp.            | Ravenna     | CSD  | 12.72 | 11.90 | 57.44 | 4.00      |            | 0.40                 | 86.46             | 0.417806          | 0.350211          | 50.336467 | 56.180733 |
| 31  | Ravenna City            | Ravenna     | CSD  | 12.72 |       | 57.44 | 4.00      | 3.40       |                      | 77.56             | 0.438819          | 0.368319          | 43.525222 | 48.993154 |
| 32  | Rootstown Twp.          | Rootstown   | LSD  | 12.72 | 8.53  | 57.32 | 4.00      |            | 0.40                 | 82.97             | 0.476009          | 0.424513          | 43.475498 | 47.748160 |
| 33  | Shalersville Twp.       | Crestwood   | LSD  | 12.72 | 2.80  | 61.37 | 4.00      |            | 8.06                 | 88.95             | 0.474271          | 0.414701          | 46.763616 | 52.062365 |
| 34  | Shalersville Twp.       | Ravenna     | CSD  | 12.72 | 2.80  | 57.44 | 4.00      |            | 8.06                 | 85.02             | 0.412764          | 0.349873          | 49.926776 | 55.273825 |
| 35  | Streetsboro             | Streetsboro | CSD  | 12.72 |       | 55.12 | 4.00      | 2.90       | 0.40                 | 75.14             | 0.387710          | 0.373463          | 46.007474 | 47.078010 |
| 48  | Streetsboro City        | Kent        | CSD  | 12.72 |       | 94.48 |           | 2.90       | 0.40                 | 110.50            | 0.504644          | 0.421999          | 54.736869 | 63.869128 |
| 36  | Suffield Twp.           | Field       | LSD  | 12.72 | 6.40  | 50.60 | 4.00      |            | 0.40                 | 74.12             | 0.460791          | 0.357384          | 39.966202 | 47.630668 |
| 37  | Suffield Twp.           | Springfield | LSD  | 12.72 | 6.40  | 48.54 | 4.35      |            | 1.99                 | 74.00             | 0.366655          | 0.293383          | 46.867530 | 52.289686 |
| 38  | Suffield Twp.           | Mogadore    | LSD  | 12.72 | 6.40  | 67.50 | 4.00      |            | 1.99                 | 92.61             | 0.493282          | 0.383185          | 46.927130 | 57.123219 |
| 42  | Suffield Twp.           | Lake        | LSD  | 12.72 | 6.40  | 62.80 |           |            | 0.40                 | 82.32             | 0.421998          | 0.372386          | 47.581130 | 51.665172 |
| 43  | Sugar Bush Knolls Vill. | Kent        | CSD  | 12.72 |       | 94.48 |           | 8.20       | 0.40                 | 115.80            | 0.496902          | 0.402685          | 58.258789 | 69.169128 |
| 40  | Windham Twp.            | Windham Ex  | VSD  | 12.72 | 5.50  | 47.16 | 4.00      |            | 0.40                 | 69.78             | 0.384780          | 0.341295          | 42.930082 | 45.964461 |
| 41  | Windham Village         | Windham Ex  | VSD  | 12.72 | 2.00  | 47.16 | 4.00      | 3.50       | 0.40                 | 69.78             | 0.384780          | 0.341295          | 42.930082 | 45.964461 |

**AN EXPLANATION OF PORTAGE COUNTY PROPERTY TAX RA**

\*Voted Tax Rate: the total rate approved by the voters in your taxing district, for support of your school district, library, municipality, vocational school, or county wide services. This rate also includes 10 mills of un-voted taxes guaranteed by the Ohio constitution.

\*Effective Tax Rate: your tax rates after the tax reduction factor is applied. Ohio legislation known as House Bill 920 protects you from un-voted increases in taxes. Passed in 1972, HB920 reduces your rate as property values in your district increase during triennial reappraisals and updates.

\*Additional Factors affecting Your Property Tax Bill:

*Special Assessments* - charges by your city or county to cover the cost of improvements or services.

*Homestead Exemption* - a reduction in property taxes available to senior citizens and disabled homeowners with limited incomes

**IMPORTANT INFORMATION**

\*Closing Date - the closing date for first half 2002 Real Estate tax collection is February 14, 2003.

\*Delinquent Taxes - The State of Ohio imposes a 10% penalty on the total amount of Real Estate tax due each half; interest charges will be added if taxes are still delinquent when the next collection period opens

\*Payment Plans - Payment plans for delinquent taxes are available. Please call 330-297-3594 for more information.

\*Foreclosure - Real Estate taxes that are delinquent can be subject to foreclosure sale.

MAUREEN T. FREDERICK

Portage County Treasurer

449 S. Meridian St., 6<sup>th</sup> Floor, PC Admin. Bldg.

Ravenna, Oh 44266

330-297-3588

M-F 8:00 a.m. - 4:30 p.m.