

2005 NET PROFIT TAX TABLE

| <u>CODE</u> | <u>MUNICIPALITY</u> | <u>RATE</u> | <u>CODE</u> | <u>MUNICIPALITY</u> | <u>RATE</u> |
|-------------|----------------------------|-------------|-------------|--------------------------------|-------------|
| 013 | ARLINGTON HEIGHTS | 2.10 | 520 | MORELAND HILLS | 1.00 |
| 006 | ASHVILLE | 0.50 | 528 | MOUNT STERLING | 1.00 |
| 010 | AURORA | 2.00 | 535 | NEW ALBANY | 2.00 |
| 020 | AVON | 1.50 | 504 | NEW BLOOMINGTON | 1.00 |
| 021 | AVON LAKE | 1.50 | 540 | NEWBURGH HEIGHTS | 2.00 |
| 040 | BAY VILLAGE | 1.50 | 561 | NEWTOWN | 1.00 |
| 050 | BEACHWOOD | 1.50 | 549 | NORTH LEWISBURG | 1.00 |
| 065 | BEDFORD HEIGHTS | 2.00 | 550 | NORTH OLMSTED | 2.00 |
| 090 | BENTLEYVILLE | 1.00 | 570 | NORTH ROYALTON | 1.00 |
| 100 | BEREA | 2.00 | 580 | OAKWOOD VILLAGE | 2.00 |
| 104 | BEXLEY | 2.00 | 585 | OBERLIN | 1.90 |
| 110 | * BOSTON HEIGHTS | 2.00 | 590 | OLMSTED FALLS | 1.50 |
| 130 | BRECKSVILLE | 2.00 | 589 | OLMSTED JEDD | 1.50 |
| 140 | BROADVIEW HEIGHTS | 2.00 | 600 | ORANGE VILLAGE | 2.00 |
| 160 | BROOKLYN HEIGHTS | 2.00 | 606 | OTTAWA | 1.00 |
| 167 | * CAMPBELL | 2.50 | 650 | PEPPER PIKE | 1.00 |
| 195 | CECIL | 1.00 | 637 | * PIKETON | 1.00 |
| 192 | CEDARVILLE | 1.00 | 640 | PLAIN CITY | 1.00 |
| 194 | CENTERBURG | 1.00 | 635 | PLYMOUTH | 0.50 |
| 180 | CHAGRIN FALLS | 1.50 | 648 | POWELL | 0.75 |
| 190 | CIRCLEVILLE | 1.50 | 660 | REMINDERVILLE | 1.50 |
| 193 | CLAYTON | 1.50 | 661 | REMINDERVILLE / | |
| 250 | CUYAHOGA HEIGHTS | 2.00 | | TWINSBURG TOWNSHIP JEDD | 1.50 |
| 270 | EAST CLEVELAND | 2.00 | 662 | REYNOLDSBURG | 1.50 |
| 277 | ELYRIA | 1.75 | 670 | RICHMOND HEIGHTS | 2.00 |
| 282 | ELYRIA TOWNSHIP / | | 671 | RICHWOOD | 1.00 |
| | CITY OF ELYRIA JEDD | 1.75 | 669 | RIDGEWAY | 0.50 |
| 291 | FAIRPORT HARBOR | 2.00 | 680 | RIVERSIDE | 1.50 |
| 300 | * FAIRVIEW PARK | 2.00 | 704 | * SABINA | 1.00 |
| 304 | FORT JENNINGS | 1.00 | 707 | SAINT PARIS | 1.00 |
| 310 | * FREMONT | 1.50 | 712 | SALINEVILLE | 1.00 |
| 319 | GALENA | 1.00 | 710 | SANDUSKY | 1.00 |
| 317 | * GALION | 1.50 | 720 | SEVEN HILLS | 2.00 |
| 320 | GARFIELD HEIGHTS | 2.00 | 750 | SHAKER HEIGHTS | 1.75 |
| 346 | * GIRARD | 2.00 | 749 | SHAWNEE HILLS | 2.00 |
| 347 | GLENWILLOW | 2.00 | 751 | SHEFFIELD LAKE | 1.25 |
| 357 | * GRANDVIEW HEIGHTS | 2.50 | 752 | SHEFFIELD VILLAGE | 1.50 |
| 358 | GROVE CITY | 2.00 | 748 | SHERWOOD | 1.00 |
| 364 | HASKINS | 1.00 | 756 | SILVER LAKE | 2.00 |
| 370 | HIGHLAND HEIGHTS | 1.50 | 770 | * SOUTH EUCLID | 1.50 |
| 378 | * HUDSON | 2.00 | 769 | SOUTH SOLON | 1.00 |
| 390 | INDEPENDENCE | 2.00 | 776 | STEBENVILLE | 2.00 |
| 377 | * JEWETT | 1.00 | 775 | STREETSBORO | 1.00 |
| 394 | KIRTLAND | 2.00 | 780 | STRONGSVILLE | 2.00 |
| 398 | LAGRANGE | 1.50 | 779 | SUNBURY | 1.00 |
| 401 | LAKEMORE | 2.00 | 792 | TORONTO | 1.50 |
| 426 | LOCKLAND | 2.10 | 800 | UNIVERSITY HEIGHTS | 1.50 |
| 440 | LYNDHURST | 1.50 | 802 | UPPER ARLINGTON | 2.00 |
| 450 | MACEDONIA | 2.00 | 806 | URBANCREST | 2.00 |
| 451 | MACEDONIA / NORTHFIELD | | 810 | VALLEY VIEW | 2.00 |
| | CENTER TWP. JEDD | 2.00 | 815 | VERMILION | 1.00 |
| 454 | MAINEVILLE | 1.00 | 821 | WAKEMAN | 1.00 |
| 460 | MAPLE HEIGHTS | 2.00 | 820 | WALTON HILLS | 2.00 |
| 466 | MARTINS FERRY | 0.75 | 834 | WELLSTON | 0.75 |
| 480 | MAYFIELD HEIGHTS | 1.00 | 839 | WELLSVILLE | 1.00 |
| 485 | MAYFIELD VILLAGE | 1.50 | 840 | WESTLAKE | 1.50 |
| 486 | * MECHANICSBURG | 1.00 | 890 | WILLOWICK | 2.00 |
| 500 | MIDDLEBURG HEIGHTS | 1.75 | 894 | WINTERSVILLE | 1.00 |
| 505 | MILAN | 0.50 | 900 | WOODMERE | 2.00 |
| 507 | MILFORD CENTER | 1.00 | 904 | WORTHINGTON | 2.00 |
| 509 | * MINERVA PARK | 1.00 | 906 | YELLOW SPRINGS | 1.50 |
| 515 | MOGADORE | 2.00 | | | |

*BOSTON HEIGHTS TAX RATE CHANGE FROM
1.50% TO 2.00% AS OF 1-1-05

*CAMPBELL NEW MEMBER AS OF 1-1-05

*FAIRVIEW PARK TAX RATE CHANGE FROM
1.50% TO 2.00% AS OF 4-1-05

*FREMONT NEW MEMBER AS OF 1-1-05

*GALION NEW MEMBER AS OF 7-1-05

*GIRARD NEW MEMBER AS OF 1-1-05

*GRANDVIEW HEIGHTS TAX RATE CHANGE FROM
2.00% TO 2.50% AS OF 7-1-05

*HUDSON TAX RATE CHANGE FROM
1.00% TO 2.00% AS OF 1-1-05

*JEWETT NEW MEMBER AS OF 1-1-05

*MECHANICSBURG NEW MEMBER AS OF 1-1-05

*MINERVA PARK NEW MEMBER & NEW TAX AS OF 1-1-05

*PIKETON NEW MEMBER AS OF 9-1-05

*SABINA TAX RATE CHANGE FROM
0.50% TO 1.00% AS OF 1-1-05

*SOUTH EUCLID TAX RATE CHANGE FROM
1.50% TO 2.00% AS OF 1-1-06