

Medina County Taxing Authority – List of Permissive Taxes

GENERAL FUND REVENUE TAXES

Currently being collected in part by Medina County

- Sales & Use Tax - ORC 5739.021 & 5741.021 up to 1%. Medina Currently imposes ½% - remaining ½% not being collected.
- Real Property Transfer Tax – ORC 322.02. Rate may not exceed three mills; Medina Currently collects 2 mills. 1 mill remaining not being collected.

Currently NOT being collected by Medina County

- Sales & Use Tax – ORC 5739.026 & 5741.023 up to ½% for one or several specific purposes including convention facilities, county transit, permanent improvements distributed by a community improvements board, additional revenue for the county general fund, specific permanent improvements, 911 phone system, or detention facility. Proposed Schools Sales Tax uses this ½% authority.
- County Excise Utilities Service Tax – ORC 324. Levied at a rate not to exceed two percent of the utility charge.

PERMISSIVE TAXES FOR SPECIFIC PURPOSES

Currently being collected by Medina County

- Permissive Motor Vehicle License Tax – ORC 4504.15 & 4504.16. Currently collected by Medina County.
- Permissive Lodging Tax – ORC 5739.09. Excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests for convention and visitors' bureau. Currently collected by Medina County.

Currently NOT being collected by Medina County

- Transportation Improvement District Motor Vehicle License Tax – ORC 4504.21 Up to \$20 per motor vehicle in \$5 increments for Transportation Improvement District.
- Sales & Use Tax – ORC 5739.023 & 5741.022 up to 1.5% for Public Transit.
- Permissive Liquor & Cigarette Tax – ORC 307.696, 307.697, 4301.421, 4301.422, 4301.423, 5743.024, and 5743.323 for County Major League Professional Sports Facilities.
- Permissive Judicial & Court Tax ORC 5707.02. Varying up to 2 mill Real Property tax for judicial and court fund (0.025 mill authority for Medina County).
- County Forest Tax - ORC 5707.08. Authority to create county forests and levy tax up to 3 mills for creation and maintenance.

REAL PROPERTY TAXES

The Ohio constitution limits the rate of real property taxation to one percent of true value. Section 5705.02 of the Revised Code further defines this limit as being 10 mills on taxable value, which is 35 percent of true or market value. This rate can only be exceeded by a vote of the electors within the taxing district. County Commissioners have the ability to place additional real property tax issues that exceed the 10 mill limitation before the voters for various public purposes that benefit the county. Currently, Medina County collects on 5.57 mills voted property taxes for the Health Department (1 mill), Achievement Center (4.02 mills), County Home (0.2 mills) and Anti-Dug program (0.35 mills).