

January 16, 2004

AMHERST
CITY

2003/2004
TAX RATE CALCULATIONS

DIST 6, 7

2003/2004
ASSESSED
VALUES

November 18, 2003 - Values Certified	
RESIDENTIAL/AGRICULTURAL	229,343,730
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	37,527,570
PUBLIC UTILITY PERSONAL	3,748,390
TANGIBLE PERSONAL	14,349,470
TOTAL VALUATION	284,969,160

ABSTRACT OF
TAX RATES FOR
2003

December 22, 2003 - Rates Certified
INSIDE MILLAGE

GENERAL FUND	3.00	3.000000	3.000000
SINKING FUND/BOND	0.20	0.200000	0.200000

EFFECTIVE
MILLAGE
RES/AG

EFFECTIVE
MILLAGE
OTHER

VOTED MILLAGE

Bond - (\$3,000,000)	0.55	0.550000	0.550000
Fire	1.00	0.911553	0.969697
TOTAL MILLAGE	4.75	4.661553	4.719697

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	3.00

RES/AG	688,031
COMM/IND/MINERAL/R.R.REAL	112,583
PUBLIC UTILITY PERSONAL	11,245
TANGIBLE PERSONAL	43,048
TOTAL TAXES	854,907

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: 35,534.18

SINKING BOND (DEBT SERV)	0.20

RES/AG	45,869
COMM/IND/MINERAL/R.R.REAL	7,506
PUBLIC UTILITY PERSONAL	750
TANGIBLE PERSONAL	2,870
TOTAL TAXES	56,995

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

BOND (DEBT SERV)	0.55

RES/AG	126,139
COMM/IND/MINERAL/R.R.REAL	20,640
PUBLIC UTILITY PERSONAL	2,062
TANGIBLE PERSONAL	7,892
TOTAL TAXES	156,733

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	811,859
PERSONAL PROPERTY	43,048
DEBT SERVICE	
REAL ESTATE	202,966
PERSONAL PROPERTY	10,762

TOTAL REAL ESTATE	
TOTAL PERSONAL	1,264,022
GRAND TOTAL EST.	68,159
TAX REVENUE	
	1,332,181
SOURCE:	
LORAIN COUNTY AUDITOR	
TAX SETTLEMENT DEPARTMENT	

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

FIRE (SPEC REV)	1.00

RES/AG	209,059
COMM/IND/MINERAL/R.R.REAL	36,390
PUBLIC UTILITY PERSONAL	3,748
TANGIBLE PERSONAL	14,349
TOTAL TAXES	263,546

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	249,197
PERSONAL PROPERTY	14,349
TRUST & AGENCY	
REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES	
RESIDENTIAL	229,089,380
AGRICULTURAL	254,350
COMMERCIAL	32,592,670
INDUSTRIAL	4,878,840
MINERAL	0
RAILROADS REAL	56,060
PUBLIC UTILITY	3,748,390
TANGIBLE	14,349,470
TOTAL VALUATION	284,969,160

January 15, 2004

AVON
CITY

2003/2004
TAX RATE CALCULATIONS

DIST# 10

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
November 18, 2003 - Values Certified		December 22, 2003 - Rates Certified		
RESIDENTIAL/AGRICULTURAL	367,405,730	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		GENERAL FUND	2.30	2.300000
MINERAL, RAILROADS REAL	100,851,970	POLICE PENSION	0.30	0.300000
PUBLIC UTILITY PERSONAL	10,960,870			
TANGIBLE PERSONAL	30,871,010	VOTED MILLAGE		
TOTAL VALUATION	510,089,580	POLICE DEPT.	2.00	0.638928
		STREET IMPROVEMENT	2.00	1.419132
		Bond/Library (\$1,100,000)	0.18	0.180000
		LIBRARY	1.20	0.648631
		FIRE	0.50	0.434878
		POLICE EQUIP.	0.50	0.278835
		PARKS & RECREATION	0.50	0.445941
		TOTAL MILLAGE	9.48	6.646345
				7.131062

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	2.30

RES/AG	845,033
COMM/IND/MINERAL/R.R.REAL	231,960
PUBLIC UTILITY PERSONAL	25,210
TANGIBLE PERSONAL	71,003
TOTAL TAXES	1,173,206

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 63,605.52

TAX
CALCULATIONS
INSIDE MILLAGE

POLICE PENSION (SPEC REV)	0.30

RES/AG	110,222
COMM/IND/MINERAL/R.R.REAL	30,256
PUBLIC UTILITY PERSONAL	3,288
TANGIBLE PERSONAL	9,261
TOTAL TAXES	153,027

TAX
CALCULATIONS
OUTSIDE MILLAGE

RENEWAL LEVY PASSED 5/6/03	
STREET IMP. (SPEC REV)	2.00

RES/AG	521,397
COMM/IND/MINERAL/R.R.REAL	132,435
PUBLIC UTILITY PERSONAL	21,922
TANGIBLE PERSONAL	61,742
TOTAL TAXES	737,496

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

POLICE DEPT. (SPEC REV)	2.00

RES/AG	234,746
COMM/IND/MINERAL/R.R.REAL	108,020
PUBLIC UTILITY PERSONAL	21,922
TANGIBLE PERSONAL	61,742
TOTAL TAXES	426,430

BOND/LIBRARY (DEBT SERV)	0.18

RES/AG	66,133
COMM/IND/MINERAL/R.R.REAL	18,153
PUBLIC UTILITY PERSONAL	1,973
TANGIBLE PERSONAL	5,557
TOTAL TAXES	91,816

FIRE (SPEC REV)	0.50

RES/AG	159,777
COMM/IND/MINERAL/R.R.REAL	41,678
PUBLIC UTILITY PERSONAL	5,480
TANGIBLE PERSONAL	15,436
TOTAL TAXES	222,371

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

LIBRARY (LORAIN) (TRUST)	1.20

RES/AG	238,311
COMM/IND/MINERAL/R.R.REAL	79,461
PUBLIC UTILITY PERSONAL	13,153
TANGIBLE PERSONAL	37,045
TOTAL TAXES	367,970

POLICE EQUIP. (SPEC REV)	0.50

RES/AG	102,446
COMM/IND/MINERAL/R.R.REAL	33,109
PUBLIC UTILITY PERSONAL	5,480
TANGIBLE PERSONAL	15,436
TOTAL TAXES	156,471

REPLACEMENT AND INCREASE LEVY PASSED 5/6/03	
PARKS & REC. (SPEC REV)	0.50

RES/AG	163,841
COMM/IND/MINERAL/R.R.REAL	44,111
PUBLIC UTILITY PERSONAL	5,480
TANGIBLE PERSONAL	15,436
TOTAL TAXES	228,868

FUND TOTALS
GENERAL FUND
 REAL ESTATE 1,102,203
 PERSONAL PROPERTY 71,003

DEBT SERVICE
 REAL ESTATE 86,259
 PERSONAL PROPERTY 5,557

FUND TOTALS
SPECIAL REVENUE
 REAL ESTATE 1,745,610
 PERSONAL PROPERTY 179,053

TRUST & AGENCY
 REAL ESTATE 330,925
 PERSONAL PROPERTY 37,045

BREAKDOWN OF ASSESSED VALUES
 TOTAL REAL ESTATE 3,264,997
 TOTAL PERSONAL 292,658

GRAND TOTAL EST. TAX REVENUE 3,557,655

LORAIN COUNTY AUDITOR TAX SETTLEMENT DEPARTMENT

RESIDENTIAL 362,485,770
 AGRICULTURAL 4,919,960
 COMMERCIAL 76,355,570
 INDUSTRIAL 24,487,200
 MINERAL 1,320
 RAILROADS REAL 7,880
 PUBLIC UTILITY 10,960,870
 TANGIBLE 30,871,010
TOTAL VALUATION 510,089,580

SOURCE:

January 26, 2004

AVON LAKE CITY

2003/2004 TAX RATE CALCULATIONS

DIST# 11

2003/2004 ASSESSED VALUES

November 18, 2003 - Values Certified	
RESIDENTIAL/AGRICULTURAL	503,675,360
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	73,809,110
PUBLIC UTILITY PERSONAL	89,826,130
TANGIBLE PERSONAL	76,118,840
TOTAL VALUATION	743,429,440

TAX CALCULATIONS INSIDE MILLAGE

GENERAL FUND	3.60

RES/AG	1,813,231
COMM/IND/MINERAL/R.R.REAL	265,713
PUBLIC UTILITY PERSONAL	323,374
TANGIBLE PERSONAL	274,028
TOTAL TAXES	2,676,346

POLICE PENSION (SPEC REV)	0.30

RES/AG	151,103
COMM/IND/MINERAL/R.R.REAL	22,143
PUBLIC UTILITY PERSONAL	26,948
TANGIBLE PERSONAL	22,836
TOTAL TAXES	223,030

ABSTRACT OF TAX RATES FOR 2003

December 22, 2003 - Rates Certified

INSIDE MILLAGE			
GENERAL FUND	3.60	3.600000	3.600000
FIREMAN'S FUND	0.30	0.300000	0.300000
POLICE PENSION	0.30	0.300000	0.300000
VOTED MILLAGE			
CURRENT EXPENSE	1.50	1.182288	1.500000
AMBULANCE & E.M.S.	1.25	1.156626	1.250000
TOTAL MILLAGE	6.95	6.538914	6.950000

EFFECTIVE MILLAGE RES/AG EFFECTIVE MILLAGE OTHER

TAX CALCULATIONS INSIDE MILLAGE

FIRE PENSION (SPEC REV)	0.30

RES/AG	151,103
COMM/IND/MINERAL/R.R.REAL	22,143
PUBLIC UTILITY PERSONAL	26,948
TANGIBLE PERSONAL	22,836
TOTAL TAXES	223,030

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

GENERAL - CURRENT EXP.	1.50

RES/AG	595,489
COMM/IND/MINERAL/R.R.REAL	110,714
PUBLIC UTILITY PERSONAL	134,739
TANGIBLE PERSONAL	114,178
TOTAL TAXES	955,120

**FUND TOTALS
GENERAL FUND**

REAL ESTATE	3,243,260
PERSONAL PROPERTY	388,206

DEBT SERVICE

REAL ESTATE	0
PERSONAL PROPERTY	0

TOTAL REAL ESTATE	4,430,756
TOTAL PERSONAL	529,027
GRAND TOTAL EST. TAX REVENUE	4,959,783

SOURCE:

**LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT**

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

AMBULANCE & E.M.S. (SPEC REV)	1.25

RES/AG	582,564
COMM/IND/MINERAL/R.R.REAL	92,261
PUBLIC UTILITY PERSONAL	112,283
TANGIBLE PERSONAL	95,149
TOTAL TAXES	882,257

**FUND TOTALS
SPECIAL REVENUE**

REAL ESTATE	1,187,496
PERSONAL PROPERTY	140,821

TRUST & AGENCY

REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES

RESIDENTIAL	502,463,820
AGRICULTURAL	1,211,540
COMMERCIAL	48,949,420
INDUSTRIAL	24,654,680
MINERAL	0
RAILROADS REAL	205,010
PUBLIC UTILITY	89,826,130
TANGIBLE	76,118,840
TOTAL VALUATION	743,429,440

January 6, 2004

ELYRIA
CITY

2003/2004
TAX RATE CALCULATIONS

DIST# 33, 34, 70

2003/2004
ASSESSED
VALUES

ABSTRACT OF
TAX RATES FOR
2003

EFFECTIVE
MILLAGE
RES/AG

EFFECTIVE
MILLAGE
OTHER

November 18, 2003 - Values Certified

December 22, 2003 - Rates Certified

	#33
RESIDENTIAL/AGRICULTURAL	497,911,970
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	235,058,710
PUBLIC UTILITY PERSONAL	25,577,740
TANGIBLE PERSONAL	133,700,540
TOTAL VALUATION	892,248,960

INSIDE MILLAGE			
FIREMAN'S FUND	0.30	0.300000	0.300000
POLICE PENSION	0.30	0.300000	0.300000
SINKING FUND/BOND	1.90	1.900000	1.900000

	#34
RESIDENTIAL/AGRICULTURAL	49,588,230
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	4,129,430
PUBLIC UTILITY PERSONAL	5,890,720
TANGIBLE PERSONAL	106,120
TOTAL VALUATION	59,714,500

VOTED MILLAGE			
TOTAL MILLAGE	4.20	4.200000	4.200000

	#70
RESIDENTIAL/AGRICULTURAL	8,930
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	1,441,210
PUBLIC UTILITY PERSONAL	4,300
TANGIBLE PERSONAL	311,300
TOTAL VALUATION	1,765,740

TOTAL VALUATION	
RES/AG	547,509,130
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	240,629,350
PUBLIC UTILITY PERSONAL	31,472,760
TANGIBLE PERSONAL	134,117,960
	953,729,200

TAX
CALCULATIONS
INSIDE MILLAGE

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND (#33)	1.70

RES/AG	846,450
COMM/IND/MINERAL/R.R.REAL	399,600
PUBLIC UTILITY PERSONAL	43,482
TANGIBLE PERSONAL	227,291
TOTAL TAXES	1,516,823

GENERAL FUND (#34)	1.70

RES/AG	84,300
COMM/IND/MINERAL/R.R.REAL	7,020
PUBLIC UTILITY PERSONAL	10,014
TANGIBLE PERSONAL	180
TOTAL TAXES	101,514

GENERAL FUND (#70) 1.28

 RES/AG 11
 COMM/IND/MINERAL/R.R.REAL 1,845
 PUBLIC UTILITY PERSONAL 6
 TANGIBLE PERSONAL 398
 TOTAL TAXES 2,260

BOND (#33, #34, #70) 1.90

 RES/AG 1,040,267
 COMM/IND/MINERAL/R.R.REAL 457,196
 PUBLIC UTILITY PERSONAL 59,798
 TANGIBLE PERSONAL 254,824
 TOTAL TAXES 1,812,085

SPECIAL REVENUE
 FIRE PENSION (#33,#34, #70) 0.30

 RES/AG 164,253
 COMM/IND/MINERAL/R.R.REAL 72,189
 PUBLIC UTILITY PERSONAL 9,442
 TANGIBLE PERSONAL 40,235
 TOTAL TAXES 286,119

SPECIAL REVENUE
 POLICE PENSION (#33, #34, #70) 0.30

 RES/AG 164,253
 COMM/IND/MINERAL/R.R.REAL 72,189
 PUBLIC UTILITY PERSONAL 9,442
 TANGIBLE PERSONAL 40,235
 TOTAL TAXES 286,119

FUND TOTALS
 GENERAL FUND
 REAL ESTATE 1,392,728
 PERSONAL PROPERTY 227,869
 DEBT SERVICE
 REAL ESTATE 1,557,261
 PERSONAL PROPERTY 254,824

FUND TOTALS
 SPECIAL REVENUE
 REAL ESTATE 491,768
 PERSONAL PROPERTY 80,470
 TRUST & AGENCY
 REAL ESTATE 0
 PERSONAL PROPERTY 0

	TOTAL REAL ESTATE	3,441,757	BREAKDOWN OF ASSESSED VALUES (33)	
	TOTAL PERSONAL	563,163	RESIDENTIAL	497,394,600
	GRAND TOTAL EST.		AGRICULTURAL	517,370
	TAX REVENUE	4,004,920	COMMERCIAL	188,059,300
			INDUSTRIAL	46,862,510
			MINERAL	0
			RAILROADS REAL	136,900
			PUBLIC UTILITY	25,577,740
			TANGIBLE	133,700,540
			TOTAL VALUATION	892,248,960

SOURCE: LORAIN COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT

BREAKDOWN OF ASSESSED VALUES (34)	
RESIDENTIAL	49,570,060
AGRICULTURAL	18,170
COMMERCIAL	4,128,110
INDUSTRIAL	0
MINERAL	0
RAILROADS REAL	1,320
PUBLIC UTILITY	5,890,720
TANGIBLE	106,120
TOTAL VALUATION	59,714,500

BREAKDOWN OF ASSESSED VALUES (70)	
RESIDENTIAL	1,360
AGRICULTURAL	7,570
COMMERCIAL	1,441,210
INDUSTRIAL	0
MINERAL	0
RAILROADS REAL	0
PUBLIC UTILITY	4,300
TANGIBLE	311,300
TOTAL VALUATION	1,765,740

January 21, 2004

**GRAFTON
VILLAGE**

**2003/2004
TAX RATE CALCULATIONS**

DIST# 36

	2003/2004 ASSESSED VALUES
November 18, 2003 - Values Certified	
RESIDENTIAL/AGRICULTURAL	35,484,530
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	8,909,390
PUBLIC UTILITY PERSONAL	969,260
TANGIBLE PERSONAL	4,658,080
TOTAL VALUATION	50,021,260

	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
December 22, 2003 - Rates Certified			
INSIDE MILLAGE			
GENERAL FUND		4.46	4.460000
POLICE PENSION		0.30	0.300000
TOTAL MILLAGE		4.76	4.760000

**TAX
CALCULATIONS
INSIDE MILLAGE**

GENERAL FUND	4.46

RES/AG	158,261
COMM/IND/MINERAL/R.R.REAL	39,736
PUBLIC UTILITY PERSONAL	4,323
TANGIBLE PERSONAL	20,775
TOTAL TAXES	223,095

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 6,237.40

POLICE PENSION (SPEC REV)	0.30

RES/AG	10,645
COMM/IND/MINERAL/R.R.REAL	2,673
PUBLIC UTILITY PERSONAL	291
TANGIBLE PERSONAL	1,397
TOTAL TAXES	15,006

**FUND TOTALS
GENERAL FUND**
REAL ESTATE 202,320
PERSONAL PROPERTY 20,775

DEBT SERVICE
REAL ESTATE 0
PERSONAL PROPERTY 0

**FUND TOTALS
SPECIAL REVENUE**
REAL ESTATE 13,609
PERSONAL PROPERTY 1,397

TRUST & AGENCY
REAL ESTATE 0
PERSONAL PROPERTY 0

		BREAKDOWN OF ASSESSED VALUES	
TOTAL REAL ESTATE	215,929	RESIDENTIAL	35,227,400
TOTAL PERSONAL	22,172	AGRICULTURAL	257,130
		COMMERCIAL	5,556,890
GRAND TOTAL EST.		INDUSTRIAL	3,305,740
TAX REVENUE	238,101	MINERAL	0
		RAILROADS REAL	46,760
		PUBLIC UTILITY	969,260
		TANGIBLE	4,658,080
		TOTAL VALUATION	50,021,260

SOURCE: **LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT**

January 21, 2004

KIPTON
VILLAGE

2003/2004
TAX RATE CALCULATIONS

DIST# 20

	2003/2004 ASSESSED VALUES
November 18, 2003 - Values Certified	
RESIDENTIAL/AGRICULTURAL	2,716,150
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	194,200
PUBLIC UTILITY PERSONAL	69,490
TANGIBLE PERSONAL	64,600
TOTAL VALUATION	3,044,440

		EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
ABSTRACT OF TAX RATES FOR 2003			
December 22, 2003 - Rates Certified			
INSIDE MILLAGE			
GENERAL FUND	2.90	2.900000	2.900000
VOTED MILLAGE			
POLICE	3.00	0.696345	2.082798
PERMANENT IMP/SEWER	2.00	0.970992	1.875094
CURRENT EXPENSE	4.00	2.206068	3.750188
TOTAL MILLAGE	11.90	6.773405	10.608080

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	2.90

RES/AG	7,877
COMM/IND/MINERAL/R.R.REAL	563
PUBLIC UTILITY PERSONAL	202
TANGIBLE PERSONAL	187
TOTAL TAXES	8,829

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 379.62

TAX
CALCULATIONS
OUTSIDE MILLAGE

POLICE (SPEC REV)	3.00

RES/AG	1,891
COMM/IND/MINERAL/R.R.REAL	404
PUBLIC UTILITY PERSONAL	208
TANGIBLE PERSONAL	194
TOTAL TAXES	2,697

TAX
CALCULATIONS
OUTSIDE MILLAGE

PERM. IMP./SEWER (SPEC REV)	2.00

RES/AG	2,637
COMM/IND/MINERAL/R.R.REAL	364
PUBLIC UTILITY PERSONAL	139
TANGIBLE PERSONAL	129
TOTAL TAXES	3,269

GENERAL - CURRENT EXP.	4.00

RES/AG	5,992
COMM/IND/MINERAL/R.R.REAL	728
PUBLIC UTILITY PERSONAL	278
TANGIBLE PERSONAL	258
TOTAL TAXES	7,256

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	15,640
PERSONAL PROPERTY	445
DEBT SERVICE	
REAL ESTATE	0
PERSONAL PROPERTY	0

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	5,643
PERSONAL PROPERTY	323
TRUST & AGENCY	
REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES			
TOTAL REAL ESTATE	21,283	RESIDENTIAL	2,635,550
TOTAL PERSONAL	768	AGRICULTURAL	80,600
		COMMERCIAL	84,410
GRAND TOTAL EST.		INDUSTRIAL	109,790
TAX REVENUE	22,051	MINERAL	0
		RAILROADS REAL	0
		PUBLIC UTILITY	69,490
		TANGIBLE	64,600
		TOTAL VALUATION	3,044,440

**SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT**

January 15, 2004

LAGRANGE
VILLAGE

2003/2004
TAX RATE CALCULATIONS

DIST# 41

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
	November 18, 2003 - Values Certified	December 22, 2003 - Rates Certified		
RESIDENTIAL/AGRICULTURAL	29,017,070	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		GENERAL FUND	2.53	2.530000
MINERAL, RAILROADS REAL	6,911,130			2.530000
PUBLIC UTILITY PERSONAL	1,682,040	VOTED MILLAGE		
TANGIBLE PERSONAL	4,942,250	CURRENT EXPENSE - 1999	2.70	0.320188
TOTAL VALUATION	42,552,490	CURRENT EXPENSE - 1998	2.70	0.887860
		TOTAL MILLAGE	7.93	3.170376
				4.305720

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	2.53

RES/AG	73,413
COMM/IND/MINERAL/R.R.REAL	17,485
PUBLIC UTILITY PERSONAL	4,256
TANGIBLE PERSONAL	12,504
TOTAL TAXES	107,658

TAX
CALCULATIONS
OUTSIDE MILLAGE

CURRENT EXP. (GEN) - 1999	2.70

RES/AG	9,291
COMM/IND/MINERAL/R.R.REAL	6,136
PUBLIC UTILITY PERSONAL	4,542
TANGIBLE PERSONAL	13,344
TOTAL TAXES	33,313

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 2,653.04

TAX
CALCULATIONS
OUTSIDE MILLAGE

CURRENT EXP. (GEN) - 2002	2.70

RES/AG	9,291
COMM/IND/MINERAL/R.R.REAL	6,136
PUBLIC UTILITY PERSONAL	4,542
TANGIBLE PERSONAL	13,344
TOTAL TAXES	33,313

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	135,092
PERSONAL PROPERTY	39,192
DEBT SERVICE	
REAL ESTATE	0
PERSONAL PROPERTY	0

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	0
PERSONAL PROPERTY	0
TRUST & AGENCY	
REAL ESTATE	0
PERSONAL PROPERTY	0

TOTAL REAL ESTATE	135,092	BREAKDOWN OF ASSESSED VALUES	
TOTAL PERSONAL	39,192	RESIDENTIAL	28,389,630
GRAND TOTAL EST.		AGRICULTURAL	627,440
TAX REVENUE	174,284	COMMERCIAL	4,056,760
		INDUSTRIAL	2,846,650
		MINERAL	0
		RAILROADS REAL	7,720
		PUBLIC UTILITY	1,682,040
		TANGIBLE	4,942,250
		TOTAL VALUATION	42,552,490

SOURCE:

**LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT**

January 16, 2004

LORAIN
CITY

2003/2004
TAX RATE CALCULATIONS

DIST# 17, 42, 43, 44, 45, 68

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
#17	November 18, 2003 - Values Certified	December 22, 2003 - Rates Certified		
RESIDENTIAL/AGRICULTURAL	0	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		FIREMAN'S FUND	0.30	0.300000
MINERAL, RAILROADS REAL	3,501,280	POLICE PENSION	0.30	0.300000
PUBLIC UTILITY PERSONAL	1,124,670	SINKING FUND/BOND	1.00	1.000000
TANGIBLE PERSONAL	1,661,650			
TOTAL VALUATION	6,287,600	VOTED MILLAGE		
		PORT AUTHORITY OPERATION	1.00	0.507657
#42		TOTAL MILLAGE	2.60	2.549467
RESIDENTIAL/AGRICULTURAL	507,397,660			
COMMERCIAL/INDUSTRIAL		TOTAL VALUATION		
MINERAL, RAILROADS REAL	107,274,880	RES/AG	627,918,840	
PUBLIC UTILITY PERSONAL	19,849,350	COMMERCIAL/INDUSTRIAL		
TANGIBLE PERSONAL	76,715,900	MINERAL, RAILROADS REAL	162,388,030	
TOTAL VALUATION	711,237,790	PUBLIC UTILITY PERSONAL	79,467,680	
		TANGIBLE PERSONAL	99,372,980	
#43		TOTAL VALUATION	969,147,530	
RESIDENTIAL/AGRICULTURAL	97,650,800			
COMMERCIAL/INDUSTRIAL		#68		
MINERAL, RAILROADS REAL	24,260,940	RESIDENTIAL/AGRICULTURAL	304,180	
PUBLIC UTILITY PERSONAL	6,471,810	COMMERCIAL/INDUSTRIAL		
TANGIBLE PERSONAL	4,810,570	MINERAL, RAILROADS REAL	1,639,900	
TOTAL VALUATION	133,194,120	PUBLIC UTILITY PERSONAL	72,680	
		TANGIBLE PERSONAL	315,180	
#44		TOTAL VALUATION	2,331,940	
RESIDENTIAL/AGRICULTURAL	114,340			
COMMERCIAL/INDUSTRIAL				
MINERAL, RAILROADS REAL	19,075,240			
PUBLIC UTILITY PERSONAL	51,162,690			
TANGIBLE PERSONAL	13,693,820			
TOTAL VALUATION	84,046,090			
#45				
RESIDENTIAL/AGRICULTURAL	22,451,860			
COMMERCIAL/INDUSTRIAL				
MINERAL, RAILROADS REAL	6,635,790			
PUBLIC UTILITY PERSONAL	786,480			
TANGIBLE PERSONAL	2,175,860			
TOTAL VALUATION	32,049,990			

**TAX
CALCULATIONS
INSIDE MILLAGE**

GENERAL FUND (#17)	3.10

RES/AG	0
COMM/IND/MINERAL/R.R.REAL	10,854
PUBLIC UTILITY PERSONAL	3,486
TANGIBLE PERSONAL	5,151
TOTAL TAXES	19,491

GENERAL FUND (#43)	1.60

RES/AG	156,241
COMM/IND/MINERAL/R.R.REAL	38,818
PUBLIC UTILITY PERSONAL	10,355
TANGIBLE PERSONAL	7,697
TOTAL TAXES	213,111

GENERAL (#45)	0.03

RES/AG	674
COMM/IND/MINERAL/R.R.REAL	199
PUBLIC UTILITY PERSONAL	24
TANGIBLE PERSONAL	65
TOTAL TAXES	962

**TAX
CALCULATIONS
INSIDE MILLAGE**

GENERAL FUND (#42)	3.36

RES/AG	1,704,856
COMM/IND/MINERAL/R.R.REAL	360,444
PUBLIC UTILITY PERSONAL	66,694
TANGIBLE PERSONAL	257,765
TOTAL TAXES	2,389,759

GENERAL (#44)	2.80

RES/AG	320
COMM/IND/MINERAL/R.R.REAL	53,411
PUBLIC UTILITY PERSONAL	143,256
TANGIBLE PERSONAL	38,343
TOTAL TAXES	235,330

GENERAL (#68)	2.60

RES/AG	791
COMM/IND/MINERAL/R.R.REAL	4,264
PUBLIC UTILITY PERSONAL	189
TANGIBLE PERSONAL	819
TOTAL TAXES	6,063

BOND (17,42,43,44,45,68) 1.00

 RES/AG 627,919
 COMM/IND/MINERAL/R.R.REAL 162,388
 PUBLIC UTILITY PERSONAL 79,468
 TANGIBLE PERSONAL 99,373
TOTAL TAXES 969,148

POL PEN. (17,42,43,44,45,68) 0.30

 RES/AG 188,376
 COMM/IND/MINERAL/R.R.REAL 48,716
 PUBLIC UTILITY PERSONAL 23,840
 TANGIBLE PERSONAL 29,812
TOTAL TAXES 290,744

FIRE PEN. (17,42,43,44,45,68) 0.30

 RES/AG 188,376
 COMM/IND/MINERAL/R.R.REAL 48,716
 PUBLIC UTILITY PERSONAL 23,840
 TANGIBLE PERSONAL 29,812
TOTAL TAXES 290,744

FUND TOTALS
GENERAL FUND
 REAL ESTATE 2,554,876
 PERSONAL PROPERTY 309,840

FUND TOTALS
SPECIAL REVENUE (POL & FIRE PEN)
 REAL ESTATE 521,864
 PERSONAL PROPERTY 59,624

DEBT SERVICE
 REAL ESTATE 869,775
 PERSONAL PROPERTY 99,373

TRUST & AGENCY
 REAL ESTATE 0
 PERSONAL PROPERTY 0

TOTAL REAL ESTATE 3,946,515
TOTAL PERSONAL 468,837

GRAND TOTAL EST. TAX REVENUE 4,415,352

**SOURCE: LORAIN COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT**

BREAKDOWN OF ASSESSED VALUES (17)	
RESIDENTIAL	0
AGRICULTURAL	0
COMMERCIAL	209,350
INDUSTRIAL	3,245,760
MINERAL	0
RAILROADS REAL	46,170
PUBLIC UTILITY	1,124,670
TANGIBLE	1,661,650
TOTAL VALUATION	6,287,600

BREAKDOWN OF ASSESSED VALUES (43)	
RESIDENTIAL	97,183,710
AGRICULTURAL	467,090
COMMERCIAL	24,250,090
INDUSTRIAL	0
MINERAL	0
RAILROADS REAL	10,850
PUBLIC UTILITY	6,471,810
TANGIBLE	4,810,570
TOTAL VALUATION	133,194,120

BREAKDOWN OF ASSESSED VALUES (45)	
RESIDENTIAL	22,388,820
AGRICULTURAL	63,040
COMMERCIAL	6,353,440
INDUSTRIAL	282,350
MINERAL	0
RAILROADS REAL	0
PUBLIC UTILITY	786,480
TANGIBLE	2,175,860
TOTAL VALUATION	32,049,990

BREAKDOWN OF ASSESSED VALUES (42)	
RESIDENTIAL	507,128,990
AGRICULTURAL	268,670
COMMERCIAL	82,955,550
INDUSTRIAL	23,310,650
MINERAL	0
RAILROADS REAL	1,008,680
PUBLIC UTILITY	19,849,350
TANGIBLE	76,715,900
TOTAL VALUATION	711,237,790

BREAKDOWN OF ASSESSED VALUES (44)	
RESIDENTIAL	114,340
AGRICULTURAL	0
COMMERCIAL	957,950
INDUSTRIAL	18,065,100
MINERAL	0
RAILROADS REAL	52,190
PUBLIC UTILITY	51,162,690
TANGIBLE	13,693,820
TOTAL VALUATION	84,046,090

BREAKDOWN OF ASSESSED VALUES (68)	
RESIDENTIAL	304,180
AGRICULTURAL	0
COMMERCIAL	1,639,900
INDUSTRIAL	0
MINERAL	0
RAILROADS REAL	0
PUBLIC UTILITY	72,680
TANGIBLE	315,180
TOTAL VALUATION	2,331,940

January 15, 2004

LORAIN PORT
AUTHORITY

2003/2004
TAX RATE CALCULATIONS

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003 December 22, 2003 - Rates Certified	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
November 18, 2003 - Values Certified		INSIDE MILLAGE		
RESIDENTIAL/AGRICULTURAL	627,918,840			
COMMERCIAL/INDUSTRIAL				
MINERAL, RAILROADS REAL	162,388,030			
PUBLIC UTILITY PERSONAL	79,467,680			
TANGIBLE PERSONAL	99,372,980	VOTED MILLAGE		
TOTAL VALUATION	969,147,530	CURRENT EXPENSE	1.00	0.507657
				0.949467
		TOTAL MILLAGE	1.00	0.507657
				0.949467

TAX
CALCULATIONS
OUTSIDE MILLAGE

CURRENT EXPENSE	1.00

RES/AG	318,767
COMM/IND/MINERAL/R.R.REAL	154,182
PUBLIC UTILITY PERSONAL	79,468
TANGIBLE PERSONAL	99,373
TOTAL TAXES	651,790

GENERAL FUND

REAL ESTATE	552,417
PERSONAL PROPERTY	99,373

BREAKDOWN OF ASSESSED VALUES

TOTAL REAL ESTATE	552,417	RESIDENTIAL	627,120,040
TOTAL PERSONAL	99,373	AGRICULTURAL	798,800
		COMMERCIAL	116,366,280
GRAND TOTAL EST.		INDUSTRIAL	44,903,860
TAX REVENUE	651,790	MINERAL	0
		RAILROADS REAL	1,117,890
		PUBLIC UTILITY	79,467,680
		TANGIBLE	99,372,980
		TOTAL VALUATION	969,147,530

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

January 16, 2004

NORTH RIDGEVILLE
CITY

2003/2004
TAX RATE CALCULATIONS

DIST# 50

2003/2004
ASSESSED
VALUES

November 18, 2003 - Values Certified

RESIDENTIAL/AGRICULTURAL	423,879,250
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	55,651,350
PUBLIC UTILITY PERSONAL	13,468,230
TANGIBLE PERSONAL	25,708,440
TOTAL VALUATION	518,707,270

ABSTRACT OF
TAX RATES FOR
2003

December 22, 2003 - Rates Certified

		EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
INSIDE MILLAGE			
GENERAL FUND	1.70	1.700000	1.700000
FIREMAN'S FUND	0.30	0.300000	0.300000
POLICE PENSION	0.30	0.300000	0.300000
VOTED MILLAGE			
POLICE	1.95	0.372368	0.479489
BOND/WATER TREAT (\$6,785,000)	0.65	0.650000	0.650000
FIRE	2.00	1.573030	1.868668
ROAD & BRIDGE	2.00	0.925038	1.494728
AMBULANCE & E.M.S.	2.00	1.114718	1.553404
PUBLIC LIBRARY	1.46	1.136352	1.364128
TOTAL MILLAGE	12.36	8.071506	9.710417

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	1.70

RES/AG	720,595
COMM/IND/MINERAL/R.R.REAL	94,607
PUBLIC UTILITY PERSONAL	22,896
TANGIBLE PERSONAL	43,704
TOTAL TAXES	881,802

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 32,340.05

FIRE PENSION (SPEC REV)	0.30

RES/AG	127,164
COMM/IND/MINERAL/R.R.REAL	16,695
PUBLIC UTILITY PERSONAL	4,040
TANGIBLE PERSONAL	7,713
TOTAL TAXES	155,612

POLICE PENSION (SPEC REV)	0.30

RES/AG	127,164
COMM/IND/MINERAL/R.R.REAL	16,695
PUBLIC UTILITY PERSONAL	4,040
TANGIBLE PERSONAL	7,713
TOTAL TAXES	155,612

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

ROAD & BRIDGE (SPEC REV)	2.00

RES/AG	392,104
COMM/IND/MINERAL/R.R.REAL	83,184
PUBLIC UTILITY PERSONAL	26,936
TANGIBLE PERSONAL	51,417
TOTAL TAXES	553,641

POLICE (SPEC REV)	1.95

RES/AG	157,839
COMM/IND/MINERAL/R.R.REAL	26,684
PUBLIC UTILITY PERSONAL	26,263
TANGIBLE PERSONAL	50,131
TOTAL TAXES	260,917

PUBLIC LIBRARY	1.46

RES/AG	481,676
COMM/IND/MINERAL/R.R.REAL	75,916
PUBLIC UTILITY PERSONAL	19,664
TANGIBLE PERSONAL	37,534
TOTAL TAXES	614,790

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

FIRE LEVY (SPEC REV)	2.00

RES/AG	666,775
COMM/IND/MINERAL/R.R.REAL	103,994
PUBLIC UTILITY PERSONAL	26,936
TANGIBLE PERSONAL	51,417
TOTAL TAXES	849,122

AMBULANCE/ EMS (SPEC REV)	2.00

RES/AG	472,506
COMM/IND/MINERAL/R.R.REAL	86,449
PUBLIC UTILITY PERSONAL	26,936
TANGIBLE PERSONAL	51,417
TOTAL TAXES	637,308

BOND/WATER (DEBT SERV)	0.65

RES/AG	275,522
COMM/IND/MINERAL/R.R.REAL	36,173
PUBLIC UTILITY PERSONAL	8,754
TANGIBLE PERSONAL	16,710
TOTAL TAXES	337,159

FUND TOTALS
GENERAL FUND
REAL ESTATE
PERSONAL PROPERTY

838,098
 43,704

DEBT SERVICE
REAL ESTATE
PERSONAL PROPERTY

320,449
 16,710

TOTAL REAL ESTATE 4,128,207
TOTAL PERSONAL 317,756

GRAND TOTAL EST.
TAX REVENUE 4,445,963

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

FUND TOTALS
SPECIAL REVENUE
REAL ESTATE
PERSONAL PROPERTY

2,392,404
 219,808

PUBLIC LIBRARY
REAL ESTATE
PERSONAL PROPERTY

577,256
 37,534

BREAKDOWN OF ASSESSED VALUES
RESIDENTIAL 420,233,490
AGRICULTURAL 3,645,760
COMMERCIAL 43,406,170
INDUSTRIAL 12,188,710
MINERAL 3,660
RAILROADS REAL 52,810
PUBLIC UTILITY 13,468,230
TANGIBLE 25,708,440
TOTAL VALUATION 518,707,270

January 16, 2004

OBERLIN CITY

2003/2004 TAX RATE CALCULATIONS

DIST# 60

	2003/2004 ASSESSED VALUES
	November 18, 2003 - Values Certified
RESIDENTIAL/AGRICULTURAL	74,267,590
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	28,103,150
PUBLIC UTILITY PERSONAL	1,191,180
TANGIBLE PERSONAL	7,306,540
TOTAL VALUATION	110,868,460

BREAKDOWN OF ASSESSED VALUES	
RESIDENTIAL	73,528,240
AGRICULTURAL	739,350
COMMERCIAL	22,550,430
INDUSTRIAL	5,552,720
MINERAL	0
RAILROADS REAL	0
PUBLIC UTILITY	1,191,180
TANGIBLE	7,306,540
TOTAL VALUATION	110,868,460

ABSTRACT OF TAX RATES FOR 2003		EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
December 22, 2003 - Rates Certified			
INSIDE MILLAGE			
GENERAL FUND	3.03	3.030000	3.030000
VOTED MILLAGE			
CURRENT EXPENSE	1.20	1.048441	1.131594
GARBAGE	3.00	2.621103	2.828985
POLICE	1.60	1.397922	1.508792
POLICE	0.30	0.054775	0.085043
FIRE	0.60	0.259234	0.361733
BOND/LIBRARY (\$1,500,000)	1.52	1.520000	1.520000
TOTAL MILLAGE	11.25	9.931475	10.466147

TAX CALCULATIONS INSIDE MILLAGE

GENERAL FUND	3.03

RES/AG	225,031
COMM/IND/MINERAL/R.R.REAL	85,153
PUBLIC UTILITY PERSONAL	3,609
TANGIBLE PERSONAL	22,139
TOTAL TAXES	335,932

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 6,912.36

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

CURRENT EXP (GEN)	1.20

RES/AG	77,865
COMM/IND/MINERAL/R.R.REAL	31,801
PUBLIC UTILITY PERSONAL	1,429
TANGIBLE PERSONAL	8,768
TOTAL TAXES	119,863

POLICE (SPEC REV)	0.30

RES/AG	4,068
COMM/IND/MINERAL/R.R.REAL	2,390
PUBLIC UTILITY PERSONAL	357
TANGIBLE PERSONAL	2,192
TOTAL TAXES	9,007

FIRE (SPEC REV)	0.60

RES/AG	19,253
COMM/IND/MINERAL/R.R.REAL	10,166
PUBLIC UTILITY PERSONAL	715
TANGIBLE PERSONAL	4,384
TOTAL TAXES	34,518

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

POLICE (SPEC REV)	1.60

RES/AG	103,820
COMM/IND/MINERAL/R.R.REAL	42,402
PUBLIC UTILITY PERSONAL	1,906
TANGIBLE PERSONAL	11,690
TOTAL TAXES	159,818

BOND (DEBT SERVICE)	1.52

RES/AG	112,887
COMM/IND/MINERAL/R.R.REAL	42,717
PUBLIC UTILITY PERSONAL	1,811
TANGIBLE PERSONAL	11,106
TOTAL TAXES	168,521

GARBAGE (ENTERPRISE)	3.00

RES/AG	194,663
COMM/IND/MINERAL/R.R.REAL	79,503
PUBLIC UTILITY PERSONAL	3,574
TANGIBLE PERSONAL	21,920
TOTAL TAXES	299,660

FUND TOTALS			
GENERAL FUND			
REAL ESTATE	424,888		
PERSONAL PROPERTY	30,907		
DEBT SERVICE			
REAL ESTATE	157,415		
PERSONAL PROPERTY	11,106		
	TOTAL REAL ESTATE	1,045,120	
	TOTAL PERSONAL	82,199	
	GRAND TOTAL EST.		
	TAX REVENUE	1,127,319	

FUND TOTALS		
SPECIAL REVENUE		
REAL ESTATE	185,077	
PERSONAL PROPERTY	18,266	
ENTERPRISE		
REAL ESTATE	277,740	
PERSONAL PROPERTY	21,920	

SOURCE:

**LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT**

January 20, 2004

ROCHESTER
VILLAGE

2003/2004
TAX RATE CALCULATIONS

DIST# 54, 55

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
	November 18, 2003 - Values Certified	December 22, 2003 - Rates Certified		
RESIDENTIAL/AGRICULTURAL	2,138,870	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		GENERAL FUND	3.08	3.080000
MINERAL, RAILROADS REAL	91,510			3.080000
PUBLIC UTILITY PERSONAL	231,130	VOTED MILLAGE		
TANGIBLE PERSONAL	21,940	CURRENT EXPENSE	2.00	0.914552
TOTAL VALUATION	2,483,450	TOTAL MILLAGE	5.08	4.535076

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	3.08

RES/AG	6,588
COMM/IND/MINERAL/R.R.REAL	282
PUBLIC UTILITY PERSONAL	712
TANGIBLE PERSONAL	68
TOTAL TAXES	7,650

TAX
CALCULATIONS
OUTSIDE MILLAGE

CURRENT EXPENSE (GEN)	2.00

RES/AG	1,956
COMM/IND/MINERAL/R.R.REAL	133
PUBLIC UTILITY PERSONAL	462
TANGIBLE PERSONAL	44
TOTAL TAXES	2,595

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 154.84

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	10,133
PERSONAL PROPERTY	112
DEBT SERVICE	
REAL ESTATE	0
PERSONAL PROPERTY	0

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	0
PERSONAL PROPERTY	0
TRUST & AGENCY	
REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES			
TOTAL REAL ESTATE	10,133	RESIDENTIAL	1,898,820
TOTAL PERSONAL	112	AGRICULTURAL	240,050
		COMMERCIAL	78,780
GRAND TOTAL EST.		INDUSTRIAL	0
TAX REVENUE	10,245	MINERAL	0
		RAILROADS REAL	12,730
		PUBLIC UTILITY	231,130
		TANGIBLE	21,940
		TOTAL VALUATION	2,483,450

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

January 8, 2004

SHEFFIELD LAKE CITY

2003/2004 TAX RATE CALCULATIONS

DIST# 64

	2003/2004 ASSESSED VALUES
	November 18, 2003 - Values Certified
RESIDENTIAL/AGRICULTURAL	128,440,060
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	14,334,280
PUBLIC UTILITY PERSONAL	2,356,080
TANGIBLE PERSONAL	4,916,420
TOTAL VALUATION	150,046,840

BREAKDOWN OF ASSESSED VALUES	
RESIDENTIAL	128,440,060
AGRICULTURAL	0
COMMERCIAL	11,918,610
INDUSTRIAL	2,415,670
MINERAL	0
RAILROADS REAL	0
PUBLIC UTILITY	2,356,080
TANGIBLE	4,916,420
TOTAL VALUATION	150,046,840

TAX CALCULATIONS INSIDE MILLAGE

GENERAL FUND	2.48

RES/AG	318,531
COMM/IND/MINERAL/R.R.REAL	35,549
PUBLIC UTILITY PERSONAL	5,843
TANGIBLE PERSONAL	12,193
TOTAL TAXES	372,116

ABSTRACT OF TAX RATES FOR 2003		EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
	December 22, 2003 - Rates Certified		
INSIDE MILLAGE			
GENERAL FUND	2.48	2.480000	2.480000
HEALTH	0.00	0.000000	0.000000
FIREMAN'S FUND	0.30	0.300000	0.300000
POLICE PENSION	0.30	0.300000	0.300000
SINKING FUND/BOND	0.56	0.560000	0.560000

VOTED MILLAGE			
FIRE - 1976	2.00	0.374980	0.549930
POLICE -1976	1.50	0.281235	0.412448
POLICE - 1979	1.00	0.286879	0.393470
FIRE - 1982	1.93	0.779087	1.080177
POLICE - 1982	1.90	0.766977	1.063386
AMBULANCE & EMS	2.00	0.931476	1.511608
FIRE - 1995	1.00	0.651201	0.845953
LIBRARY	1.54	1.400963	1.475762
POLICE OPERATING - 1997	1.74	1.134732	1.471958
FIRE OPERATING - 1997	1.74	1.134732	1.471958
TOTAL MILLAGE	19.99	11.382262	13.916650

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES:

18,710.06

**TAX
CALCULATIONS
INSIDE MILLAGE**

FIREMAN'S FUND (SPEC REV)	0.30

RES/AG	38,532
COMM/IND/MINERAL/R.R.REAL	4,300
PUBLIC UTILITY PERSONAL	707
TANGIBLE PERSONAL	1,475
TOTAL TAXES	45,014
BOND (DEBT SERV)	0.56

RES/AG	71,926
COMM/IND/MINERAL/R.R.REAL	8,027
PUBLIC UTILITY PERSONAL	1,319
TANGIBLE PERSONAL	2,753
TOTAL TAXES	84,025

**TAX
CALCULATIONS
INSIDE MILLAGE**

POLICE PENSION (SPEC REV)	0.30

RES/AG	38,532
COMM/IND/MINERAL/R.R.REAL	4,300
PUBLIC UTILITY PERSONAL	707
TANGIBLE PERSONAL	1,475
TOTAL TAXES	45,014

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

FIRE 1976 (SPEC REV)	2.00

RES/AG	48,162
COMM/IND/MINERAL/R.R.REAL	7,883
PUBLIC UTILITY PERSONAL	4,712
TANGIBLE PERSONAL	9,833
TOTAL TAXES	70,590
POLICE 1979 (SPEC REV)	1.00

RES/AG	36,847
COMM/IND/MINERAL/R.R.REAL	5,640
PUBLIC UTILITY PERSONAL	2,356
TANGIBLE PERSONAL	4,916
TOTAL TAXES	49,759

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

POLICE 1976 (SPEC REV)	1.50

RES/AG	36,122
COMM/IND/MINERAL/R.R.REAL	5,912
PUBLIC UTILITY PERSONAL	3,534
TANGIBLE PERSONAL	7,375
TOTAL TAXES	52,943
FIRE 1982 (SPEC REV)	1.93

RES/AG	100,066
COMM/IND/MINERAL/R.R.REAL	15,484
PUBLIC UTILITY PERSONAL	4,547
TANGIBLE PERSONAL	9,489
TOTAL TAXES	129,586

POLICE 1982 (SPEC REV) 1.90

 RES/AG 98,511
 COMM/IND/MINERAL/R.R.REAL 15,243
 PUBLIC UTILITY PERSONAL 4,477
 TANGIBLE PERSONAL 9,341
TOTAL TAXES 127,572

AMBULANCE/ EMS (SPEC REV) 2.00

 RES/AG 119,639
 COMM/IND/MINERAL/R.R.REAL 21,668
 PUBLIC UTILITY PERSONAL 4,712
 TANGIBLE PERSONAL 9,833
TOTAL TAXES 155,852

FIRE 1995 (SPEC REV) 1.00

 RES/AG 83,640
 COMM/IND/MINERAL/R.R.REAL 12,126
 PUBLIC UTILITY PERSONAL 2,356
 TANGIBLE PERSONAL 4,916
TOTAL TAXES 103,038

LIBRARY (SPEC REV) 1.54

 RES/AG 179,940
 COMM/IND/MINERAL/R.R.REAL 21,154
 PUBLIC UTILITY PERSONAL 3,628
 TANGIBLE PERSONAL 7,571
TOTAL TAXES 212,293

POLICE OPER (SPEC REV) 1.74

 RES/AG 145,745
 COMM/IND/MINERAL/R.R.REAL 21,099
 PUBLIC UTILITY PERSONAL 4,100
 TANGIBLE PERSONAL 8,555
TOTAL TAXES 179,499

FIRE OPER (SPEC REV) 1.74

 RES/AG 145,745
 COMM/IND/MINERAL/R.R.REAL 21,099
 PUBLIC UTILITY PERSONAL 4,100
 TANGIBLE PERSONAL 8,555
TOTAL TAXES 179,499

FUND TOTALS
GENERAL FUND
 REAL ESTATE 359,923
 PERSONAL PROPERTY 12,193

FUND TOTALS
SPECIAL REVENUE
 REAL ESTATE 1,062,603
 PERSONAL PROPERTY 75,763

DEBT SERVICE
 REAL ESTATE 81,272
 PERSONAL PROPERTY 2,753

LORAIN PUBLIC LIBRARY
 REAL ESTATE 204,722
 PERSONAL PROPERTY 7,571

TOTAL REAL ESTATE 1,708,520
TOTAL PERSONAL 98,280

GRAND TOTAL EST.
TAX REVENUE 1,806,800

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

January 20, 2004

SHEFFIELD VILLAGE

2003/2004 TAX RATE CALCULATIONS

DIST# 65

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
	November 18, 2003 - Values Certified	December 22, 2003 - Rates Certified		
RESIDENTIAL/AGRICULTURAL	69,648,720	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		GENERAL FUND	3.64	3.640000
MINERAL, RAILROADS REAL	61,926,300			
PUBLIC UTILITY PERSONAL	4,917,960	TOTAL MILLAGE	3.64	3.640000
TANGIBLE PERSONAL	22,338,710			
TOTAL VALUATION	158,831,690			

TAX CALCULATIONS INSIDE MILLAGE

GENERAL FUND	3.64

RES/AG	253,521
COMM/IND/MINERAL/R.R.REAL	225,412
PUBLIC UTILITY PERSONAL	17,901
TANGIBLE PERSONAL	81,313
TOTAL TAXES	578,147

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 9,902.74

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	496,834
PERSONAL PROPERTY	81,313

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES

TOTAL REAL ESTATE	496,834	RESIDENTIAL	68,415,740
TOTAL PERSONAL	81,313	AGRICULTURAL	1,232,980
		COMMERCIAL	43,920,740
GRAND TOTAL EST.		INDUSTRIAL	16,691,230
TAX REVENUE	578,147	MINERAL	0
		RAILROADS REAL	1,314,330
		PUBLIC UTILITY	4,917,960
		TANGIBLE	22,338,710
		TOTAL VALUATION	158,831,690

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

January 20, 2004

**SOUTH AMHERST
VILLAGE**

DIST# 8, 59

**2003/2004
ASSESSED
VALUES**

November 18, 2003 - Values Certified

RESIDENTIAL/AGRICULTURAL	27,726,770
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	703,740
PUBLIC UTILITY PERSONAL	891,080
TANGIBLE PERSONAL	462,430
TOTAL VALUATION	29,784,020

**TAX
CALCULATIONS
INSIDE MILLAGE**

GENERAL FUND	2.88
*****	*****
RES/AG	79,853
COMM/IND/MINERAL/R.R.REAL	2,027
PUBLIC UTILITY PERSONAL	2,566
TANGIBLE PERSONAL	1,332
TOTAL TAXES	85,778

**TAX
CALCULATIONS
INSIDE MILLAGE**

CEMETERY FUND	0.26
*****	*****
RES/AG	7,209
COMM/IND/MINERAL/R.R.REAL	183
PUBLIC UTILITY PERSONAL	232
TANGIBLE PERSONAL	120
TOTAL TAXES	7,744

**2003/2004
TAX RATE CALCULATIONS**

**ABSTRACT OF
TAX RATES FOR
2003**

December 22, 2003 - Rates Certified

INSIDE MILLAGE			
GENERAL FUND	2.88	2.880000	2.880000
CEMETERY FUND	0.26	0.260000	0.260000
TOTAL MILLAGE	3.14	3.140000	3.140000

**EFFECTIVE
MILLAGE
RES/AG**

**EFFECTIVE
MILLAGE
OTHER**

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES: \$ 1,856.96

FUND TOTALS
GENERAL FUND
 REAL ESTATE 84,446
 PERSONAL PROPERTY 1,332

FUND TOTALS
SPECIAL REVENUE
 REAL ESTATE 7,624
 PERSONAL PROPERTY 120

TOTAL REAL ESTATE	92,070	BREAKDOWN OF ASSESSED VALUES	
TOTAL PERSONAL	1,452	RESIDENTIAL	27,294,250
		AGRICULTURAL	432,520
GRAND TOTAL EST.		COMMERCIAL	626,390
TAX REVENUE	93,522	INDUSTRIAL	77,350
		MINERAL	0
		RAILROADS REAL	0
		PUBLIC UTILITY	891,080
		TANGIBLE	462,430
		TOTAL VALUATION	29,784,020

SOURCE:

LORAIN COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT

March 25, 2004

VERMILION
LSD

2003/2004
TAX RATE CALCULATIONS

DIST# 14, 16, 44

	2003/2004 ASSESSED VALUES	ABSTRACT OF TAX RATES FOR 2003	EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
RESIDENTIAL/AGRICULTURAL	79,532,810	INSIDE MILLAGE		
COMMERCIAL/INDUSTRIAL		GENERAL FUND	3.90	3.900000
MINERAL, RAILROADS REAL	32,651,850	LIBRARY	0.10	0.100000
PUBLIC UTILITY PERSONAL	53,553,910	VOTED MILLAGE		
TANGIBLE PERSONAL	19,053,640	CURRENT EXPENSE	35.00	6.516055
TOTAL VALUATION	184,792,210	CURRENT EXPENSE	5.90	2.683019
		CURRENT EXPENSE	6.00	3.135342
		BOND/LIBRARY	0.50	0.500000
		CURRENT EXPENSE	7.10	3.765619
		EMERGENCY	4.95	4.950000
		TOTAL MILLAGE	63.45	25.550035
				44.665976
		TOTAL CURRENT EXPENSE	54.00	16.100035
		TOTAL BOND/LIBRARY	0.50	0.500000
		RITTER PUBLIC LIBRARY	1.00	0.506935
				0.891398

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	3.90

RES/AG	310,178
COMM/IND/MINERAL/R.R.REAL	127,342
PUBLIC UTILITY PERSONAL	208,860
TANGIBLE PERSONAL	74,309
TOTAL TAXES	720,689

TAX
CALCULATIONS
INSIDE MILLAGE

LIBRARY	0.10

RES/AG	7,953
COMM/IND/MINERAL/R.R.REAL	3,265
PUBLIC UTILITY PERSONAL	5,355
TANGIBLE PERSONAL	1,905
TOTAL TAXES	18,478

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

GENERAL FUND	54.00

RES/AG	1,280,481
COMM/IND/MINERAL/R.R.REAL	1,149,867
PUBLIC UTILITY PERSONAL	2,891,911
TANGIBLE PERSONAL	1,028,897
TOTAL TAXES	6,351,156

EMERGENCY	4.95

RES/AG	393,687
COMM/IND/MINERAL/R.R.REAL	161,627
PUBLIC UTILITY PERSONAL	265,092
TANGIBLE PERSONAL	94,316
TOTAL TAXES	914,722

FUND TOTALS GENERAL FUND	
REAL ESTATE	5,968,639
PERSONAL PROPERTY	1,103,206

EMERGENCY	
REAL ESTATE	820,406
PERSONAL PROPERTY	94,316

TOTAL REAL ESTATE	7,011,465
TOTAL PERSONAL	1,228,008
 GRAND TOTAL EST. TAX REVENUE	 8,239,473

**TAX
CALCULATIONS
OUTSIDE MILLAGE**

BOND LIBRARY	0.50

RES/AG	39,766
COMM/IND/MINERAL/R.R.REAL	16,326
PUBLIC UTILITY PERSONAL	26,777
TANGIBLE PERSONAL	9,527
TOTAL TAXES	92,396

RITTER PUBLIC LIBRARY	1.00

RES/AG	40,318
COMM/IND/MINERAL/R.R.REAL	29,106
PUBLIC UTILITY PERSONAL	53,554
TANGIBLE PERSONAL	19,054
TOTAL TAXES	142,032

FUND TOTALS BOND LIBRARY	
REAL ESTATE	99,442
PERSONAL PROPERTY	11,432

FUND TOTALS RITTER PUBLIC LIBRARY	
REAL ESTATE	122,978
PERSONAL PROPERTY	19,054

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

January 8, 2004

WELLINGTON
VILLAGE

2003/2004
TAX RATE CALCULATIONS

DIST# 67

2003/2004
ASSESSED
VALUES

November 18, 2003 - Values Certified

RESIDENTIAL/AGRICULTURAL	54,554,920
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	18,692,850
PUBLIC UTILITY PERSONAL	2,638,780
TANGIBLE PERSONAL	15,127,240
TOTAL VALUATION	91,013,790

ABSTRACT OF
TAX RATES FOR
2003

December 22, 2003 - Rates Certified

INSIDE MILLAGE			
GENERAL FUND	3.58	3.580000	3.580000
GENERAL FUND (CEMETARY)	0.52	0.520000	0.520000
POLICE PENSION	0.30	0.300000	0.300000
TOTAL MILLAGE	4.40	4.400000	4.400000

EFFECTIVE
MILLAGE
RES/AG

EFFECTIVE
MILLAGE
OTHER

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	3.58

RES/AG	195,307
COMM/IND/MINERAL/R.R.REAL	66,920
PUBLIC UTILITY PERSONAL	9,447
TANGIBLE PERSONAL	54,156
TOTAL TAXES	325,829

2004 HEALTH DEDUCTIONS:

TOTAL HEALTH EXPENSES:

\$ 11,348.94

CEMETERY (SPEC REV)	0.52

RES/AG	28,369
COMM/IND/MINERAL/R.R.REAL	9,720
PUBLIC UTILITY PERSONAL	1,372
TANGIBLE PERSONAL	7,866
TOTAL TAXES	47,327

POLICE PEN (SPEC REV)	0.30

RES/AG	16,366
COMM/IND/MINERAL/R.R.REAL	5,608
PUBLIC UTILITY PERSONAL	792
TANGIBLE PERSONAL	4,538
TOTAL TAXES	27,304

FUND TOTALS
GENERAL FUND
REAL ESTATE 271,674
PERSONAL PROPERTY 54,156

FIDUCIARY
REAL ESTATE 0
PERSONAL PROPERTY 0

TOTAL REAL ESTATE
TOTAL PERSONAL

GRAND TOTAL EST.
TAX REVENUE

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

FUND TOTALS
SPECIAL REVENUE
REAL ESTATE 62,227
PERSONAL PROPERTY 12,404

333,901 BREAKDOWN OF ASSESSED VALUES
66,560 RESIDENTIAL 54,535,060
 AGRICULTURAL 19,860
 COMMERCIAL 13,341,620
 INDUSTRIAL 5,333,240
 MINERAL 0
 RAILROADS REAL 17,990
 PUBLIC UTILITY 2,638,780
 TANGIBLE 15,127,240
TOTAL VALUATION 91,013,790