

**Mark R. Stewart
Lorain County Auditor**

Lorain County 2005* Estimated Commercial, Industrial and Mineral Property Tax Percentages

District Number	City, Village or Township	Tax as A Percentage Of Fair Market Value	District Number
1	Amherst Twp - Firelands LSD	1.69%	1
2	Amherst Twp - Elyria CSD	2.01%	2
3	Amherst Twp - Oberlin CSD^	2.04%	3
4	Amherst Twp - Amherst EVSD	1.88%	4
6	Amherst City - Firelands LSD	1.67%	6
7	Amherst City - Amherst EVSD	1.86%	7
8	Amherst Twp - South Amherst Village - Firelands LSD	1.62%	8
10	Avon City - Avon LSD	1.91%	10
11	Avon Lake City - Avon Lake CSD	2.36%	11
12	Brighton Twp - Wellington EVSD^	1.84%	12
13	Brownhelm Twp - Firelands LSD	1.63%	13
14	Brownhelm Twp - Vermilion LSD	2.42%	14
15	Brownhelm Twp - Vermilion City - Firelands LSD	1.93%	15
16	Brownhelm Twp - Vermilion City - Vermilion LSD	2.72%	16
17	Lorain City - Firelands LSD	1.68%	17
19	Camden Twp - Firelands LSD	1.90%	19
20	Camden Twp - Kipton Village - Firelands LSD	2.19%	20
21	Carlisle Twp - Keystone LSD	1.77%	21
22	Carlisle Twp - Midview LSD	1.72%	22
23	Carlisle Twp - Elyria CSD	2.03%	23
24	Carlisle Twp - Oberlin CSD^	2.06%	24
25	Columbia Twp - Columbia LSD	1.97%	25
26	Columbia Twp - Olmsted Falls CSD	2.60%	26
27	Columbia Twp - Strongsville CSD	2.17%	27
28	Eaton Twp - Midview LSD	1.70%	28
29	Eaton Twp - Columbia LSD	1.95%	29
30	Eaton Twp - Elyria City - Midview LSD	1.76%	30
31	Elyria Twp - Elyria CSD	2.05%	31
32	Elyria Twp - Keystone LSD	1.79%	32
33	Elyria City - Elyria CSD	1.98%	33
34	Elyria City - Midview LSD	1.66%	34
35	Grafton Twp - Midview LSD	1.76%	35
36	Grafton Village - Midview LSD	1.67%	36
37	Henrietta Twp - Firelands LSD	1.75%	37
39	Huntington Twp - Black River LSD	1.91%	39
40	LaGrange Twp - Keystone LSD	1.78%	40
41	LaGrange Twp -LaGrange Village - Keystone LSD	1.90%	41
42	Lorain City - Lorain CSD	2.53%	42
43	Lorain City - Amherst EVSD	1.81%	43
44	Lorain City - Vermilion LSD	2.46%	44
45	Lorain City - Clearview LSD	1.63%	45
46	Penfield Twp - Keystone LSD	1.92%	46
47	Pittsfield Twp - Keystone LSD	1.89%	47
48	Pittsfield Twp - Oberlin CSD^	2.19%	48
49	Pittsfield Twp - Wellington EVSD^	1.76%	49
50	North Ridgeville City - North Ridgeville CSD	2.04%	50
51	Rochester Twp - New London LSD^	1.77%	51
52	Rochester Twp - Mapleton LSD	1.80%	52
53	Rochester Twp - Wellington EVSD^	1.75%	53
54	Rochester Twp - Rochester Village - New London LSD^	1.89%	54
55	Rochester Twp - Rochester Village - Wellington EVSD^	1.86%	55
56	New Russia Twp - Keystone LSD	1.73%	56
57	New Russia Twp - Firelands LSD	1.68%	57
58	New Russia Twp - Oberlin CSD^	2.03%	58
59	New Russia Twp - South Amherst Village-Firelands LSD	1.62%	59
60	Oberlin City - Oberlin CSD^	2.31%	60
61	Sheffield Twp - Clearview LSD	1.85%	61
64	Sheffield Lake City - Sheffield Lake CSD	2.24%	64
65	Sheffield Village - Sheffield Lake CSD	1.88%	65
66	Wellington Twp - Wellington EVSD^	1.77%	66
67	Wellington Twp - Wellington Village^	1.83%	67
68	Lorain City - Elyria CSD	1.98%	68
70	Elyria City - Keystone LSD	1.70%	70

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*Collected in 2006 ^School district with an income tax.

Fair Market Value multiplied by the district percentage and then divided by two, equals approximate half year real estate tax.

These percentages are based on a \$100,000 value. Per House Bill 66, effective 1-1-2005, there is no 10% rollback on commercial/industrial property.