A Distributional Analysis of the Ohio Estate Tax 2000-2004

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Introduction

The Ohio estate tax has been in existence since 1968. The tax is now wholly independent of the federal estate tax and is not affected by the current phase-out of the federal tax. The last linkage to the federal estate tax was eliminated when the Ohio "additional" estate tax was eliminated. The additional estate tax had been tied to the federal estate tax credit for state estate taxes paid.

Revenues from the estate tax are divided between the state and the township or municipality in which the decedent lived and/or owned property at the time of death. Under current law, 20 percent of the estate tax revenue is allocated to the state with the remaining 80 percent allocated to the local governments. The current law has been in effect for estates with dates of death on or after January 1, 2002. This was the end of a two-year phase down of the tax. Prior to the phase down, the tax applied to all estates with taxable values over $25,000. For those estates, the distribution of revenue was 36 percent to the state and 64 percent to local governments. Since the law change, the estate tax now only applies to estates with taxable values above $338,333. Because of the lag in filings and collections, the first year of the phase down would not have begun affecting local governments until 2002 and the current levels of tax and allocation of revenue would have begun impacting local governments in 2003. This study analyzes the local portion of the estate tax.

Collection of Data

The data set used in this analysis consists of the following items: Ohio estate tax revenue received by local jurisdictions, local population estimates, municipal income tax revenue, and local government general fund revenue from 2000 – 2004. This analysis covers all jurisdictions in Ohio, with additional focus on 43 local government jurisdictions that we have identified to be most reliant on estate tax revenues. The purpose of this analysis is to give insight into the reliance of local governments on estate tax revenue by providing a clearer understanding of the distributional impacts of the Ohio estate tax.

We compiled estate tax data for all local government jurisdictions in Ohio and population data for each local jurisdiction. We calculated estate tax revenue per capita by jurisdiction by dividing the estimated population in the jurisdiction into the amount of estate tax revenue received by the jurisdiction.

We created two subsets based on how many years each jurisdiction received Ohio estate tax revenue within the 2000 – 2004 period, one subset in which jurisdictions received estate tax in each of the five years and a second subset in which jurisdictions received estate tax for less than five of the years contained in this study. We assumed that local jurisdictions that had received estate tax revenue in each of the five years would be more impacted by any changes in estate tax revenues than jurisdictions that had not received revenue every year.

Table 1 summarizes Ohio estate tax revenue received by local jurisdictions. A total of 1,124 jurisdictions received estate tax revenue in each of the five years, while 1,126 jurisdictions received estate tax revenue in fewer than the five years, including 56 jurisdictions that did not receive any estate tax revenue at all during the time period studied.

Table 1 – Estate Tax Summary by Year
Total Revenues in Millions of Dollars

	2000	2001	2002	2003	2004	# of Jurisdictions
Amount Received "Five Year Jurisdictions"	$249.6	$252.8	$209.9	$210.6	$189.1	1,124
Amount Received "Less Than Five Year Jurisdictions"	$15.1	$15.9	$34.7	$12.1	$ 12.1	1,126
Total Estate Tax	$264.7	$268.6	$244.6	$222.7	$201.1	2,250
Total Population[1]	11,363,809	11,384,992	11,404,651	11,431,748	11,450,143	
Per Capita Amount	$23.29	$23.60	$21.45	$19.48	$17.57	

[1] Source: Population Division, U.S. Census Bureau

Ohio estate tax revenue received by local jurisdictions varied during the sample period, which may reflect the volatile nature of the estate tax. Estate tax revenue can be reactive to stock market and other economic conditions. In addition, the large drop from 2001 to 2002 is partly a result of the phase down of the estate tax that began in 2001. It is also important to note that large swings in estate tax revenue can also occur due to a small number of high-value estates finalized in that time period and location. For the "Less Than Five Year" subset of jurisdictions, initially the estate tax collected seems to rise gradually, rise drastically in 2002 and then drop drastically to a level even lower than the initial year. The large rise in 2002 was due to a single estate. The total estate tax for all jurisdictions shows an increase from 2000 to 2001, then a decrease during the remainder of the period. Estate tax revenue per capita shows a similar trend.

Estate Tax Revenue on a Per Capita Basis

We next examined estate tax revenue received within local jurisdictions on a per capita basis. Table 2.1 summarizes estate tax revenue received by jurisdictions, on a per capita basis, for each of the 2,250 jurisdictions in the state. The 56 jurisdictions that did not receive estate tax revenue during the time period of this study are categorized with those jurisdictions that received less than ten dollars per capita.

Table 2.1 - Distribution of Estate Tax per Capita for All Jurisdictions

	2000	2001	2002	2003	2004
$10< Per capita *	1,339	1,327	1,555	1,686	1,647
$10 - $20 per capita	431	415	357	260	301
$20 - $30 per capita	204	223	120	111	119
$30 - $40 per capita	110	103	68	68	62
$40 - $50 per capita	59	50	51	28	28
$50-$100 per capita	58	80	64	64	61
$100> per capita	49	52	35	33	32
Total Jurisdictions	2,250	2,250	2,250	2,250	2,250

* 56 jurisdictions that never received estate tax are included

Table 2.1 shows that 59.5% of jurisdictions received less than 10 dollars per capita in 2000, increasing to 73.2% of jurisdictions in 2004. Conversely, the number of jurisdictions receiving more than 10 dollars per capita decreases throughout the studied period. These

general trends mimic estate tax revenue trends, and are due to the same forces that cause estate tax revenue to fluctuate, namely the phase down of the tax, stock market volatility and weakness during the 2001 recession, and the unpredictable nature of estates finalized in a defined time period and location. Table 2.2 summarizes distributions to jurisdictions which received estate tax income for all five years within this study, and Table 2.3 summarizes distributions to jurisdictions which did not receive estate tax income in all five years.

Table 2.2 – Estate Tax per Capita for Jurisdictions with 5 Years of Estate Tax

	2000	2001	2002	2003	2004
$10< Per capita	516	515	623	684	654
$10 - $20 per capita	283	268	258	208	236
$20 - $30 per capita	133	154	88	87	90
$30 - $40 per capita	79	61	43	42	51
$40 - $50 per capita	35	34	41	24	23
$50-$100 per capita	40	55	50	54	45
$100> per capita	38	37	21	25	25
Total Jurisdictions	1,124	1,124	1,124	1,124	1,124

Table 2.3 - Estate Tax per Capita for Jurisdictions with Less Than 5 Years of Estate Tax

	2000	2001	2002	2003	2004
$10< Per capita	823	812	932	1,002	993
$10 - $20 per capita	148	147	99	52	65
$20 - $30 per capita	71	69	32	24	29
$30 - $40 per capita	31	42	25	26	11
$40 - $50 per capita	24	16	10	4	5
$50-$100 per capita	18	25	14	10	16
$100> per capita	11	15	14	8	7
Total Jurisdictions	1,126	1,126	1,126	1,126	1,126

Analysis of 43 High Impact Jurisdictions

To determine which of the 1,124 jurisdictions that received revenue in each of the five years seems to be most reliant on that revenue, we assigned each jurisdiction in that subset a score for each year based on the per capita receipts shown in the following figure:

Figure One
Scoring Allocation for Jurisdictions Receiving Revenue Each Year

Per Capita Revenue	Score
$10< Per capita	1
$10 - $25 per capita	2
$25 - $50 per capita	3
$50 - $100 per capita	4
$100> per capita	5

This scoring process was performed for each year. We then averaged all five years and sorted this subset of jurisdictions from the average highest score (5) to the lowest score (1). We narrowed our data set to 43 jurisdictions which we considered "high impact" for this study, based on a relatively high average score (scores above 3.5).

We compared estate tax revenue received by jurisdiction per capita, municipal income tax revenue per capita, general fund revenue per capita, and the ratio of estate tax revenue per capita to general fund revenue per capita for the 43 high impact jurisdictions for each year in the study. In an attempt to illustrate trends within the data set, we then compare each of the four values within each of the 43 high impact jurisdictions, for each year within the study.

Results

We narrowed our data set to 43 jurisdictions which we determined are heavily reliant on the estate tax. The 43 jurisdictions presented here contain 6% of the state's population, but receive between 25 percent and 38 percent of estate tax revenue, depending on the year.

Table 3 summarizes estate tax revenue received and total general revenue fund dollars for the 43 jurisdictions. Data are presented by year. There is fluctuation in the amount of estate tax received, and estate tax per capita, from year to year. Total general fund revenue also fluctuates during this period. However, fluctuation within the sample period occurs over a greater range of values for estate tax figures than for general fund revenues within these high impact jurisdictions.

Table 3 – Summary of the 43 High Impact Jurisdictions

	2000	**2001**	**2002**	**2003**	**2004**
Total estate tax received (millions)	$70.4	$69.7	$67.9	$85.6*	$65.4
Total population estimate in the 43 jurisdictions	735,287	718,754	710,791	703,936	697,141
Estate tax per capita	$95.73	$97.01	$95.53	$121.59	$93.82
Ratio of the 43 jurisdictions estate tax to total estate tax	26.6%	26.0%	27.8%	38.4%	32.5%
General fund revenue (millions)	$583.4	$605.5	$599.4	$610.7	$591.0
General fund revenue per capita	$793.41	$842.40	$843.33	$873.67[1]	$916.14[1]
Estate tax per capita as a percentage of general fund revenue per capita[2]	12.1 %	11.5 %	11.3 %	14.0 %	11.0%

* Shaker Heights and Indian Hills grew by a combined $18.9 million from 2002 to 2003.

[1] Excludes jurisdictions for which general revenue fund data are not yet available.

[2] The state auditor reports do not show what percentage of estate tax revenues actually go into the general revenue funds of the jurisdictions. The results shown here assume that all estate tax revenue goes to the general funds.

Table Three shows some clear trends over the five-year period. With the exception of the aberration in 2003, there is clearly a slow declining trend in both the estate tax per capita and the ratio of the estate tax to total general fund revenue. It is also clear that the portion of the overall estate tax going to the high impact jurisdictions relative to all jurisdictions has grown over time, going from just over a quarter in 2000 to nearly a third in 2004. All of these trends are likely due to the phase down of the estate tax over the last few years. This phase down

has caused lower value estates to become exempt from tax, concentrating the taxable estates in the more wealthy areas.

Table 4 shows estate tax collections per capita for each of the 43 high impact jurisdictions from 2000 – 2004. The amount of year-to-year variability is clear in the table.

Table 4 – Estate Tax Per Capita of the 43 High Impact Jurisdictions

County	Type*	Jurisdiction	2000	2001	2002	2003	2004	Average
Cuyahoga	v	Hunting Valley	22,113.79	3,115.75	3,282.46	2,424.39	4,435.53	7,074.38
Hamilton	c	Indian Hill	457.28	991.83	1,024.95	2,054.08	1,034.13	1,112.45
Lake	v	Waite Hill	971.71	1,803.42	1,650.76	28.70	2.45	891.41
Cuyahoga	v	Chagrin Falls	334.01	285.95	166.20	621.90	208.52	323.32
Cuyahoga	c	Pepper Pike	286.64	149.37	280.41	371.26	497.67	317.07
Cuyahoga	v	Bratenahl	281.28	616.40	70.50	480.79	4.64	290.72
Cuyahoga	c	Beachwood	149.05	308.15	229.11	379.39	212.35	255.61
Montgomery	c	Oakwood	122.24	145.83	629.03	120.32	75.88	218.66
Cuyahoga	v	Gates Mills	283.23	61.95	423.34	22.66	230.64	204.36
Lucas	v	Ottawa Hills	199.70	263.62	53.01	119.91	287.78	184.80
Cuyahoga	c	Shaker Heights	82.06	92.27	63.33	525.37	123.95	177.40
Hamilton	c	Silverton	149.42	139.19	95.25	144.71	231.42	152.00
Hamilton	t	Sycamore	163.26	116.92	115.62	148.41	189.59	146.76
Belmont	c	St. Clairsville	59.78	215.08	40.01	353.25	35.68	140.76
Cuyahoga	c	Rocky River	72.85	123.68	64.58	219.88	101.59	116.52
Auglaize	t	St. Marys	9.97	222.82	177.19	155.04	10.49	115.10
Cuyahoga	c	Bay Village	109.99	117.16	170.05	105.93	61.67	112.96
Franklin	c	Upper Arlington	121.32	101.44	138.83	78.30	62.17	100.41
Hamilton	v	Mariemont	119.90	146.59	50.10	114.81	45.48	95.38
Cuyahoga	v	Mayfield	41.99	96.00	36.34	79.21	194.78	89.66
Fayette	t	Jasper	236.82	34.77	13.80	43.60	104.05	86.61
Hamilton	v	Amberley	140.11	107.34	69.25	58.20	48.01	84.58
Hamilton	c	Saint Bernard	125.55	132.83	65.06	39.68	58.33	84.29
Hamilton	c	Wyoming	107.82	92.29	63.99	21.85	131.35	83.46
Hamilton	c	Montgomery	67.12	120.88	27.33	130.23	60.01	81.11
Cuyahoga	v	Orange	163.32	75.22	25.83	13.25	118.20	79.16
Cuyahoga	v	Moreland Hills	48.63	155.93	100.79	65.73	2.26	74.67
Cuyahoga	t	Olmsted	133.69	117.99	25.26	45.95	47.67	74.11
Ottawa	t	Catawaba Island	20.77	160.43	42.85	70.18	70.71	72.99
Stark	c	North Canton	109.78	112.84	69.45	29.09	35.06	71.24
Mahoning	v	Sebring	108.78	33.05	48.10	46.34	113.86	70.03
Wood	t	Perrysburg	72.57	75.91	65.42	49.63	77.85	68.28
Cuyahoga	c	Lyndhurst	102.26	58.08	50.94	62.90	62.16	67.27
Hamilton	c	Madeira	118.75	92.93	51.78	33.99	24.81	64.45
Hamilton	c	Cincinnati	44.51	59.59	63.40	69.12	74.54	62.23
Summit	c	Hudson	62.58	65.50	95.50	40.81	43.83	61.64
Geauga	t	Munson	20.33	102.62	61.42	89.86	28.54	60.55
Licking	t	Hanover	34.70	119.54	22.39	68.89	56.90	60.48
Auglaize	v	Cridersville	53.58	105.85	58.99	45.69	34.19	59.66
Summit	c	Fairlawn	104.06	73.70	53.13	13.92	51.63	59.29
Franklin	c	Bexley	52.07	70.97	51.07	28.54	75.09	55.55
Mahoning	t	Boardman	52.90	56.53	83.33	31.69	25.97	50.08
Clermont	c	Milford	55.80	33.16	28.41	72.51	55.87	49.15

* c: city; v: village; t: township

Tables 4.1 through 4.5 in the Appendix show more detail for these 43 jurisdictions for each of the five years.

Conclusions

- Total estate tax received by jurisdictions fluctuated, with a general trend of decreasing revenue during the time period tested.
- Of jurisdictions receiving estate tax revenue every year, the percent receiving less than $10 per capita increased from 46 percent in 2000 to 58 percent in 2004.
- While the estate tax is becoming a gradually smaller share of general revenue funds overall, in a number of the 43 high impact jurisdictions it is still a significant source of revenue on an annual basis.
- Over time, the bulk of estate tax revenues are becoming more concentrated in fewer jurisdictions.

Appendix

Table 4.1 – Summary of the 43 High Impact Jurisdictions in 2000

County	Type	Jurisdiction	Estate Tax per Capita	Municipal Income Tax per Capita	General Revenue per Capita	Share of Estate Tax to General Revenue
Cuyahoga	v	Hunting Valley	22,113.79	983.73	12,933.52	170.98%
Lake	v	Waite Hill	971.71	NA	2,418.88	40.17%
Hamilton	c	Indian Hill	457.28	550.47	724.47	63.12%
Cuyahoga	v	Chagrin Falls	334.01	588.58	957.34	34.89%
Cuyahoga	c	Pepper Pike	286.64	539.71	1,310.28	21.88%
Cuyahoga	v	Gates Mills	283.23	565.77	1,391.05	20.36%
Cuyahoga	v	Bratenahl	281.28	746.86	2,051.64	13.71%
Fayette	t	Jasper	236.82	NA	275.47	85.97%
Lucas	v	Ottawa Hills	199.70	585.81	528.29	37.80%
Cuyahoga	v	Orange	163.32	600.25	974.33	16.76%
Hamilton	t	Sycamore	163.26	NA	273.92	59.60%
Hamilton	c	Silverton	149.42	178.18	393.46	37.98%
Cuyahoga	c	Beachwood	149.05	1,132.49	2,037.49	7.32%
Hamilton	v	Amberley	140.11	628.13	635.36	22.05%
Cuyahoga	t	Olmsted	133.69	NA	229.95	58.14%
Hamilton	c	Saint Bernard	125.55	1,527.34	1,978.26	6.35%
Montgomery	c	Oakwood	122.24	505.53	983.35	12.43%
Franklin	c	Upper Arlington	121.32	355.97	924.98	13.12%
Hamilton	v	Mariemont	119.90	474.62	850.32	14.10%
Hamilton	c	Madeira	118.75	168.49	528.25	22.48%
Cuyahoga	c	Bay Village	109.99	255.81	647.01	17.00%
Stark	c	North Canton	109.78	420.45	279.59	39.26%
Mahoning	v	Sebring	108.78	193.23	244.92	44.41%
Hamilton	c	Wyoming	107.82	416.64	895.57	12.04%
Summit	c	Fairlawn	104.06	975.54	1,677.24	6.20%
Cuyahoga	c	Lyndhurst	102.26	352.90	652.62	15.67%
Cuyahoga	c	Shaker Heights	82.06	595.98	1,058.67	7.75%
Cuyahoga	c	Rocky River	72.85	362.48	713.80	10.21%
Wood	t	Perrysburg	72.57	NA	203.15	35.72%
Hamilton	c	Montgomery	67.12	496.98	709.62	9.46%
Summit	c	Hudson	62.58	310.11	604.58	10.35%
Belmont	c	St. Clairsville	59.78	NA	324.10	18.44%
Clermont	c	Milford	55.80	329.07	562.34	9.92%
Auglaize	v	Cridersville	53.58	NA	232.75	23.02%
Mahoning	t	Boardman	52.90	NA	241.93	21.87%
Franklin	c	Bexley	52.07	351.61	538.13	9.68%
Cuyahoga	v	Moreland Hills	48.63	677.72	1,083.00	4.49%
Hamilton	c	Cincinnati	44.51	777.19	910.91	4.89%
Cuyahoga	v	Mayfield	41.99	1,787.73	2,188.40	1.92%
Licking	t	Hanover	34.70	NA	59.91	57.93%
Ottawa	t	Catawaba Island	20.77	NA	233.37	8.90%
Geauga	t	Munson	20.33	NA	130.17	15.62%
Auglaize	t	St. Marys	9.97	NA	17.51	56.91%
Total			28,165.98	18,435.34	46,609.90	60.43%
Min			9.97	168.49	17.51	1.92%
Max			22,113.79	1,787.73	12,933.52	170.98%
Mean/average			655.02	594.69	1,083.95	27.93%
median			109.78	539.71	652.62	17.00%

NA: Not Applicable

Table 4.2 – Summary of the 43 High Impact Jurisdictions in 2001

County	Type	Jurisdiction	Estate Tax per Capita	Municipal Income Tax per Capita	General Revenue per Capita	Share of Estate Tax to General Revenue
Cuyahoga	v	Hunting Valley	3,115.75	863.02	9,352.62	33.31%
Lake	v	Waite Hill	1,803.42	NA	2,566.35	70.27%
Hamilton	c	Indian Hill	991.83	522.17	1,537.20	64.52%
Cuyahoga	v	Bratenahl	616.40	832.86	2,549.99	24.17%
Cuyahoga	c	Beachwood	308.15	1,329.60	2,321.63	13.27%
Cuyahoga	v	Chagrin Falls	285.95	620.35	1,058.34	27.02%
Lucas	v	Ottawa Hills	263.62	611.31	648.68	40.64%
Auglaize	t	St. Marys	222.82	NA	353.97	62.95%
Belmont	c	St. Clairsville	215.08	NA	271.80	79.13%
Ottawa	t	Catawaba Island	160.43	NA	375.01	42.78%
Cuyahoga	v	Moreland Hills	155.93	762.65	1,138.15	13.70%
Cuyahoga	c	Pepper Pike	149.37	617.98	1,173.27	12.73%
Hamilton	v	Mariemont	146.59	477.97	889.86	16.47%
Montgomery	c	Oakwood	145.83	534.41	1,110.17	13.14%
Hamilton	c	Silverton	139.19	184.84	414.91	33.55%
Hamilton	c	Saint Bernard	132.83	1,493.12	2,039.12	6.51%
Cuyahoga	c	Rocky River	123.68	373.58	774.29	15.97%
Hamilton	c	Montgomery	120.88	532.57	745.52	16.21%
Licking	t	Hanover	119.54	NA	144.96	82.46%
Cuyahoga	t	Olmsted	117.99	NA	224.49	52.56%
Cuyahoga	c	Bay Village	117.16	263.84	669.44	17.50%
Hamilton	t	Sycamore	116.92	NA	206.77	56.54%
Stark	c	North Canton	112.84	359.54	277.37	40.68%
Hamilton	v	Amberley	107.34	483.13	617.50	17.38%
Auglaize	v	Cridersville	105.85	NA	304.13	34.80%
Geauga	t	Munson	102.62	NA	153.90	66.68%
Franklin	c	Upper Arlington	101.44	402.17	922.16	11.00%
Cuyahoga	v	Mayfield	96.00	1,892.34	2,463.75	3.90%
Hamilton	c	Madeira	92.93	175.88	472.80	19.66%
Hamilton	c	Wyoming	92.29	335.59	813.05	11.35%
Cuyahoga	c	Shaker Heights	92.27	648.73	1,120.00	8.24%
Wood	t	Perrysburg	75.91	NA	204.16	37.18%
Cuyahoga	v	Orange	75.22	668.71	1,021.83	7.36%
Summit	c	Fairlawn	73.70	1,036.01	1,580.60	4.66%
Franklin	c	Bexley	70.97	407.04	680.72	10.43%
Summit	c	Hudson	65.50	310.10	608.89	10.76%
Cuyahoga	v	Gates Mills	61.95	547.11	1,445.43	4.29%
Hamilton	c	Cincinnati	59.59	811.05	951.46	6.26%
Cuyahoga	c	Lyndhurst	58.08	362.81	688.28	8.44%
Mahoning	t	Boardman	56.53	NA	253.35	22.31%
Fayette	t	Jasper	34.77	NA	73.40	47.37%
Clermont	c	Milford	33.16	369.01	587.62	5.64%
Mahoning	v	Sebring	33.05	195.14	198.21	16.67%
Total			11,171.34	19,024.63	46,005.17	24.28%
Min			33.05	175.88	73.40	3.90%
Max			3,115.75	1,892.34	9,352.62	82.46%
Mean/average			259.80	613.70	1,069.89	27.69%
median			116.92	532.57	688.28	17.38%

NA: Not Applicable

Table 4.3 – Summary of the 43 High Impact Jurisdictions in 2002

County	Type	Jurisdiction	Estate Tax per Capita	Municipal Income Tax per Capita	General Revenue per Capita	Share of Estate Tax to General Revenue
Cuyahoga	v	Hunting Valley	3,282.46	700.63	8,460.78	38.80%
Lake	v	Waite Hill	1,650.76	NA	2,368.96	69.68%
Hamilton	c	Indian Hill	1,024.95	388.41	1,417.49	72.31%
Montgomery	c	Oakwood	629.03	528.81	1,486.08	42.33%
Cuyahoga	v	Gates Mills	423.34	595.30	1,487.77	28.45%
Cuyahoga	c	Pepper Pike	280.41	581.73	1,246.28	22.50%
Cuyahoga	c	Beachwood	229.11	1,370.35	2,229.81	10.27%
Auglaize	t	St. Marys	177.19	NA	300.60	58.94%
Cuyahoga	c	Bay Village	170.05	269.04	730.33	23.28%
Cuyahoga	v	Chagrin Falls	166.20	578.44	994.84	16.71%
Franklin	c	Upper Arlington	138.83	391.32	916.29	15.15%
Hamilton	t	Sycamore	115.62	NA	195.38	59.17%
Cuyahoga	v	Moreland Hills	100.79	725.97	1,086.77	9.27%
Summit	c	Hudson	95.50	306.06	645.33	14.80%
Hamilton	c	Silverton	95.25	188.08	420.38	22.66%
Mahoning	t	Boardman	83.33	NA	273.79	30.44%
Cuyahoga	v	Bratenahl	70.50	720.63	1,735.37	4.06%
Stark	c	North Canton	69.45	358.55	582.65	11.92%
Hamilton	v	Amberley	69.25	447.40	602.95	11.49%
Wood	t	Perrysburg	65.42	NA	198.45	32.96%
Hamilton	c	Saint Bernard	65.06	1,522.33	1,714.55	3.79%
Cuyahoga	c	Rocky River	64.58	377.10	753.43	8.57%
Hamilton	c	Wyoming	63.99	262.73	689.94	9.27%
Hamilton	c	Cincinnati	63.40	810.34	949.35	6.68%
Cuyahoga	c	Shaker Heights	63.33	662.68	1,132.61	5.59%
Geauga	t	Munson	61.42	NA	111.02	55.33%
Auglaize	v	Cridersville	58.99	NA	243.39	24.24%
Summit	c	Fairlawn	53.13	1,043.40	1,440.40	3.69%
Lucas	v	Ottawa Hills	53.01	605.40	490.69	10.80%
Hamilton	c	Madeira	51.78	187.51	485.18	10.67%
Franklin	c	Bexley	51.07	401.88	608.95	8.39%
Cuyahoga	c	Lyndhurst	50.94	357.12	794.93	6.41%
Hamilton	v	Mariemont	50.10	545.50	949.76	5.27%
Mahoning	v	Sebring	48.10	184.10	230.92	20.83%
Ottawa	t	Catawaba Island	42.85	NA	247.30	17.33%
Belmont	c	St. Clairsville	40.01	NA	215.66	18.55%
Cuyahoga	v	Mayfield	36.34	2,260.81	2,675.99	1.36%
Clermont	c	Milford	28.41	361.03	575.93	4.93%
Hamilton	c	Montgomery	27.33	558.03	655.48	4.17%
Cuyahoga	v	Orange	25.83	639.90	1,039.76	2.48%
Cuyahoga	t	Olmsted	25.26	NA	176.89	14.28%
Licking	t	Hanover	22.39	NA	115.44	19.39%
Fayette	t	Jasper	13.80	NA	43.68	31.60%
Total			9,998.52	18,930.57	43,721.56	22.87%
Min			13.80	184.10	43.68	1.36%
Max			3,282.46	2,260.81	8,460.78	72.31%
Mean/average			232.52	610.66	1,016.78	20.67%
median			64.58	545.50	689.94	14.80%

NA: not applicable

Table 4.4 – Summary of the 43 High Impact Jurisdictions in 2003

County	Type	Jurisdiction	Estate Tax per Capita	Municipal Income Tax per Capita	General Revenue per Capita	Share of Estate Tax to General Revenue
Cuyahoga	v	Hunting Valley	2,424.39	0.00	7,746.14	31.30%
Hamilton	c	Indian Hill	2,054.08	606.50	1,843.66	111.41%
Cuyahoga	v	Chagrin Falls	621.90	610.16	1,021.48	60.88%
Cuyahoga	c	Shaker Heights	525.37	679.31	1,409.35	37.28%
Cuyahoga	v	Bratenahl	480.79	809.02	2,247.25	21.39%
Cuyahoga	c	Beachwood	379.39	1,386.69	2,387.10	15.89%
Cuyahoga	c	Pepper Pike	371.26	597.30	1,623.83	22.86%
Belmont	c	St. Clairsville	353.25	NA	524.19	67.39%
Cuyahoga	c	Rocky River	219.88	376.24	753.20	29.19%
Auglaize	t	St. Marys	155.04	NA	260.91	59.42%
Hamilton	t	Sycamore	148.41	NA	232.10	63.94%
Hamilton	c	Silverton	144.71	222.62	NYA	NYA
Hamilton	c	Montgomery	130.23	600.12	820.24	15.88%
Montgomery	c	Oakwood	120.32	548.48	1,020.06	11.80%
Lucas	v	Ottawa Hills	119.91	563.64	474.92	25.25%
Hamilton	v	Mariemont	114.81	458.92	882.29	13.01%
Cuyahoga	c	Bay Village	105.93	282.54	690.60	15.34%
Geauga	t	Munson	89.86	NA	182.05	49.36%
Cuyahoga	v	Mayfield	79.21	2,233.50	2,761.73	2.87%
Franklin	c	Upper Arlington	78.30	379.94	874.44	8.95%
Clermont	c	Milford	72.51	370.12	608.34	11.92%
Ottawa	t	Catawaba Island	70.18	NA	272.54	25.75%
Hamilton	c	Cincinnati	69.12	845.38	978.74	7.06%
Licking	t	Hanover	68.89	NA	96.56	71.35%
Cuyahoga	v	Moreland Hills	65.73	790.20	1,139.51	5.77%
Cuyahoga	c	Lyndhurst	62.90	370.78	886.43	7.10%
Hamilton	v	Amberley	58.20	604.72	571.52	10.18%
Wood	t	Perrysburg	49.63	NA	155.18	31.98%
Mahoning	v	Sebring	46.34	216.10	245.29	18.89%
Cuyahoga	t	Olmsted	45.95	NA	274.52	16.74%
Auglaize	v	Cridersville	45.69	NA	215.51	21.20%
Fayette	t	Jasper	43.60	NA	72.59	60.06%
Summit	c	Hudson	40.81	320.31	599.83	6.80%
Hamilton	c	Saint Bernard	39.68	1,536.62	1,852.08	2.14%
Hamilton	c	Madeira	33.99	201.00	489.38	6.94%
Mahoning	t	Boardman	31.69	NA	221.35	14.32%
Stark	c	North Canton	29.09	372.02	514.25	5.66%
Lake	v	Waite Hill	28.70	NA	2,420.64	1.19%
Franklin	c	Bexley	28.54	444.31	651.04	4.38%
Cuyahoga	v	Gates Mills	22.66	587.93	1,492.24	1.52%
Hamilton	c	Wyoming	21.85	257.13	690.26	3.17%
Summit	c	Fairlawn	13.92	1,093.54	1,215.80	1.15%
Cuyahoga	v	Orange	13.25	691.28	1,101.05	1.20%
Total			9,719.95	19,056.41	44,520.21	21.83%
Min			13.25	0.00	72.59	1.15%
Max			2,424.39	2,233.50	7,746.14	111.41%
Mean/average			226.05	614.72	1,060.01	23.81%
median			70.18	563.64	721.90	15.61%

NA: not applicable; NYA: data not yet available

Table 4.5 – Summary of the 43 High Impact Jurisdictions in 2004

County	Type	Jurisdiction	Estate Tax per Capita	Municipal Income Tax per Capita	General Revenue per Capita	Share of Estate Tax to General Revenue
Cuyahoga	v	Hunting Valley	4,435.53	8.02	6,765.15	65.56%
Hamilton	c	Indian Hill	1,034.13	662.47	1,246.11	82.99%
Cuyahoga	c	Pepper Pike	497.67	631.83	1,196.35	41.60%
Lucas	v	Ottawa Hills	287.78	600.39	1,211.32	23.76%
Hamilton	c	Silverton	231.42	244.95	NYA	NYA
Cuyahoga	v	Gates Mills	230.64	503.87	1,499.86	15.38%
Cuyahoga	c	Beachwood	212.35	1,436.72	2,225.96	9.54%
Cuyahoga	v	Chagrin Falls	208.52	620.60	1,038.96	20.07%
Cuyahoga	v	Mayfield	194.78	2,758.77	3,454.21	5.64%
Hamilton	t	Sycamore	189.59	NA	NYA	NYA
Hamilton	c	Wyoming	131.35	272.20	831.00	15.81%
Cuyahoga	c	Shaker Heights	123.95	590.70	1,175.78	10.54%
Cuyahoga	v	Orange	118.20	707.70	1,130.80	10.45%
Mahoning	v	Sebring	113.86	205.45	NYA	NYA
Fayette	t	Jasper	104.05	NA	134.00	77.65%
Cuyahoga	c	Rocky River	101.59	388.90	798.78	12.72%
Wood	t	Perrysburg	77.85	NA	177.66	43.82%
Montgomery	c	Oakwood	75.88	533.64	980.19	7.74%
Franklin	c	Bexley	75.09	416.74	906.52	8.28%
Hamilton	c	Cincinnati	74.54	871.59	1,004.08	7.42%
Ottawa	t	Catawaba Island	70.71	NA	294.75	23.99%
Franklin	c	Upper Arlington	62.17	380.36	900.24	6.91%
Cuyahoga	c	Lyndhurst	62.16	373.88	757.31	8.21%
Cuyahoga	c	Bay Village	61.67	297.60	681.43	9.05%
Hamilton	c	Montgomery	60.01	576.23	719.25	8.34%
Hamilton	c	Saint Bernard	58.33	1,346.82	1,741.19	3.35%
Licking	t	Hanover	56.90	NA	84.71	67.17%
Clermont	c	Milford	55.87	376.67	622.46	8.97%
Summit	c	Fairlawn	51.63	1,186.74	1,289.20	4.00%
Hamilton	v	Amberley	48.01	577.51	NYA	NYA
Cuyahoga	t	Olmsted	47.67	NA	NYA	NYA
Hamilton	v	Mariemont	45.48	474.30	840.41	5.41%
Summit	c	Hudson	43.83	327.43	611.49	7.17%
Belmont	c	St. Clairsville	35.68	NA	219.55	16.25%
Stark	c	North Canton	35.06	368.31	533.90	6.57%
Auglaize	v	Cridersville	34.19	69.02	254.70	13.42%
Geauga	t	Munson	28.54	NA	NYA	NYA
Mahoning	t	Boardman	25.97	NA	214.36	12.11%
Hamilton	c	Madeira	24.81	196.17	521.16	4.76%
Auglaize	t	St. Marys	10.49	NA	158.05	6.64%
Cuyahoga	v	Bratenahl	4.64	869.72	1,966.78	0.24%
Lake	v	Waite Hill	2.45	NA	2,388.06	0.10%
Cuyahoga	v	Moreland Hills	2.26	852.47	1,240.77	0.18%
Total			9,447.32	19,727.77	41,816.47	22.59%
Min			2.26	8.02	84.71	0.10%
Max			4,435.53	2,758.77	6,765.15	82.99%
Mean/average			219.71	616.49	1,176.62	15.73%
median			62.17	518.75	903.38	8.66%

NA: not applicable; NYA: data not yet available

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