

Understanding Local Taxes

A Brief Guide

There are many reasons to make Dublin, Ohio your home. According to the City's Community Survey, the top three reasons residents choose to live in Dublin are quality of life, location and schools. **This flier details two of our community's most talked about revenue sources - Income Taxes and Property Taxes.**

Income Taxes

Dublin's largest funding source is income tax revenues, which are allocated 75% to the General Fund and 25% to the Capital Improvements Tax Fund. **In 2012, income tax collections totaled \$75.4 million, an increase of nearly 5.3%.** This revenue allows us to provide high-quality municipal services, invest in capital improvements like parks and new roadways, and maintain existing public infrastructure which benefits residents and businesses alike.

The City of Dublin levies a 2% income tax on gross wages, salaries and other personal service compensation as well as on the net profits of Dublin businesses. Ohio law authorizes a municipal income tax on both corporate income tax and employee wages and salaries at a rate of up to 1% *without* voter authorization. Dublin, like most central Ohio cities, has a 2% income tax, with 1% of that being voter approved in 1987.

More than 75% of Dublin's residents work outside the City of Dublin. **Therefore, the majority of the income tax received by the City of Dublin is from non-residents.** For this reason, efforts to strengthen and diversify our business base are essential to the fiscal well-being of the City.

\$111,506,031
2012 Revenues | City Funding



\$75,430,513 | 67%
Income Tax

\$10,657,165 | 10%
Charges for Services

\$7,262,843 | 6%
Service Payments

\$4,343,571 | 4%
Intergovernmental Revenues



\$3,367,544 | 3%
Property Tax

\$3,069,805 | 3%
Licenses, fines and permits

\$2,175,107 | 2%
Local, state and federal grants

\$1,982,703 | 2%
Miscellaneous

\$1,849,213 | 2%
Hotel/Motel Tax

\$1,120,543 | 1%
Interest income

\$247,024 | < 1%
Special assessments

Property Taxes

Property taxes are based on the tax rate where the property is located and the taxable value of your property as determined by the County Auditor. The property taxes collected in Dublin consist of two parts – inside and outside millage. **The City of Dublin receives 2% of your property taxes** which equates to 3% of the City's revenue sources.

Inside millage refers to the millage that is inside the 10-mill limit as established by Ohio law and does not require voter approval.

Outside millage is voter approved millage and is the most significant portion of the millage assessed. **Voter approved millage is 91.2% of the total effective millage.** Dublin voters have the opportunity to authorize additional property taxes for the township, county, schools and other agencies during elections.

Example:

In Dublin, the property tax rate for district 23 (Franklin County/Dublin Schools) is 91.97 mills for every \$1,000 of taxable value. Taxable value is 35% of the market value as established by the County Auditor.



\$200,000

Home in Dublin

$$(\$200,000 \times .35) / 1000 \times 91.97 =$$

\$6,438

Total Property Taxes*

*Tax Reductions may be available through the County Auditor.



\$4,004 | 62%

Dublin City Schools



\$921 | 14%

Children's Services,
MRDD, Senior Options



\$715 | 11%

Washington Township



\$193 | 3%

Columbus Metropolitan
Library



\$155 | 2%

Alcohol, Drug &
Mental Health Services



\$135 | 2%

City of Dublin



\$109 | 2%

Vocational School -
Central Ohio JVS



\$103 | 2%

Columbus Zoo
& Metro Parks



\$103 | 2%

Franklin County
General Fund

At your service

Angel Mumma | City of Dublin Finance Director
amumma@dublin.oh.us
614.410.4401 | www.dublinohiousa.gov

Steve Osborne | Dublin City Schools Treasurer
osborne_stephen@dublinschools.net
614.764.5913 | www.dublinschools.net

For more information

We encourage you to learn more about your local taxes. Visit www.DublinOhioUSA.gov/finance or request our new brochure - A Resident's Guide to Understanding Local Taxes - by calling Dublin City Hall at 614.410.4400.