

Tax Effort Index

How much each family pays for local school taxes varies by district and often by property values. But whatever the dollar amount, for some families school taxes are a larger financial sacrifice than they are for others. This chart offers one way to measure the relative sacrifice of school district taxes in the Cincinnati region, considering the average incomes of each district. The chart also reflects the state's Local Tax Effort Index, another measure of taxpayer sacrifice. Ohio has its own measure of the tax burden of local school taxes. Called the Local Tax Effort Index, it compares the school taxes generated in each district with taxpayer incomes in each district and throughout the state. A Tax Effort Index substantially above 1 means a district's taxpayers are paying a bigger share of school taxes compared to taxpayers around the state. But an index below 1 means a district's local tax effort is less than the statewide average.

County	School District	Sacrifice Rank	Net Tax on \$100,000 Home	% Income to school taxes	Average Individual Taxable Income 2008	Local Tax Effort Index 2010 ▼	2011 State Rating
BUTLER	NEW MIAMI LSD	7	\$957.58	2.93%	\$32,694.00	1.53	Excellent
HAMILTON	ST. BERNARD-ELMWOOD PLACE CSD	2	\$1,380.05	3.57%	\$37,210.00	1.48	Effective
BUTLER	MIDDLETOWN CSD	1	\$1,458.67	3.72%	\$37,619.00	1.47	Cont. Imp.
BUTLER	TALAWANDA CSD	23	\$1,048.49	2.03%	\$51,684.00	1.25	Distinction
HAMILTON	MOUNT HEALTHY CSD*	3	\$1,335.15	3.31%	\$38,785.00	1.2	Cont. Imp.
CLERMONT	GOSHEN LSD	14	\$1,051.90	2.48%	\$42,358.00	1.18	Excellent
CLERMONT	CLERMONT-NORTHEASTERN LSD	26	\$923.93	1.87%	\$49,532.00	1.18	Effective
HAMILTON	DEER PARK CSD	12	\$1,169.74	2.61%	\$42,824.00	1.15	Excellent
HAMILTON	FINNEYTOWN LSD	6	\$1,672.63	2.96%	\$54,780.00	1.1	Effective
BUTLER	MADISON LSD	9	\$1,369.06	2.80%	\$48,833.00	1.1	Excellent
WARREN	CARLISLE LSD*	21	\$897.34	2.04%	\$43,934.00	1.1	Excellent
HAMILTON	CINCINNATI CSD*	13	\$1,324.11	2.59%	\$51,520.00	1.09	Effective
HAMILTON	WINTON WOODS CSD	5	\$1,462.72	3.01%	\$46,933.00	1.07	Cont. Imp.
WARREN	FRANKLIN CSD	16	\$1,088.08	2.40%	\$42,554.00	1.04	Effective
HAMILTON	LOCKLAND CSD	4	\$1,114.10	3.19%	\$33,275.00	1.03	Effective
HAMILTON	NORWOOD CSD	17	\$968.34	2.23%	\$40,864.00	1.03	Excellent
CLERMONT	WILLIAMSBURG LSD	20	\$1,050.43	2.08%	\$45,281.00	1.01	Excellent
HAMILTON	SOUTHWEST LSD	27	\$835.66	1.78%	\$46,891.00	1.01	Excellent
HAMILTON	MARIEMONT CSD	36	\$1,573.89	1.52%	\$100,242.00	0.96	Excellent
HAMILTON	NORTH COLLEGE HILL CSD	8	\$1,067.08	2.88%	\$35,111.00	0.92	Cont. Imp.
BUTLER	ROSS LSD	31	\$919.84	1.68%	\$54,744.00	0.92	Distinction
HAMILTON	READING CSD	11	\$1,115.87	2.62%	\$40,511.00	0.91	Excellent
BUTLER	EDGEWOOD CSD	15	\$1,152.45	2.42%	\$45,171.00	0.87	Excellent
CLERMONT	BETHEL-TATE LSD	33	\$829.27	1.65%	\$43,541.00	0.87	Distinction
HAMILTON	MADERIA CSD	37	\$1,392.23	1.47%	\$91,077.00	0.83	Excellent
CLERMONT	MILFORD EVSD	24	\$1,270.13	1.91%	\$63,421.00	0.81	Excellent
BUTLER	MONROE LSD	18	\$1,205.86	2.16%	\$53,117.00	0.8	Excellent
WARREN	LEBANON CSD*	29	\$1,106.50	1.76%	\$58,945.00	0.79	Excellent
CLERMONT	FELICITY-FRANKLIN LSD	32	\$821.35	1.68%	\$42,436.00	0.79	Effective
HAMILTON	WYOMING CSD	45	\$1,375.31	1.09%	\$125,600.00	0.78	Excellent
CLERMONT	WEST CLERMONT LSD*	19	\$1,083.36	2.09%	\$48,985.00	0.75	Excellent
HAMILTON	NORTHWEST LSD *	30	\$917.86	1.69%	\$51,354.00	0.75	Effective
BUTLER	FAIRFIELD CSD *	28	\$972.66	1.76%	\$51,811.00	0.7	Effective
WARREN	WAYNE LSD	22	\$1,211.28	2.03%	\$56,180.00	0.69	Excellent
WARREN	KINGS LSD	25	\$1,428.92	1.90%	\$71,587.00	0.66	Excellent
CLERMONT	BATAVIA LSD	34	\$868.38	1.63%	\$49,480.00	0.66	Excellent
BUTLER	HAMILTON CSD	10	\$1,091.97	2.72%	\$37,949.00	0.64	Cont. Imp.

HAMILTON	LOVELAND CSD	43	\$1,264.50	1.34%	\$89,727.00	0.64	Excellent
CLERMONT	NEW RICHMOND EVSD	46	\$727.99	1.01%	\$61,236.00	0.63	Distinction
WARREN	MASON CSD	35	\$1,455.33	1.57%	\$88,989.00	0.59	Distinction
HAMILTON	THREE RIVERS LSD*	39	\$1,040.79	1.45%	\$67,963.00	0.59	Excellent
HAMILTON	PRINCETON CSD	44	\$827.70	1.30%	\$59,459.00	0.59	Effective
WARREN	SPRINGBORO COMMUNITY SD	42	\$1,278.92	1.36%	\$89,087.00	0.58	Distinction
HAMILTON	SYCAMORE CSD	47	\$1,010.67	0.96%	\$99,158.00	0.57	Distinction
BUTLER	LAKOTA LSD*	38	\$1,198.76	1.45%	\$78,555.00	0.56	Distinction
WARREN	LITTLE MIAMI LSD*	41	\$1,030.30	1.40%	\$68,629.00	0.52	Excellent
HAMILTON	FOREST HILLS LSD	48	\$1,035.18	0.95%	\$102,828.00	0.5	Distinction
HAMILTON	OAK HILLS LSD	40	\$897.71	1.45%	\$58,257.00	0.46	Excellent
HAMILTON	INDIAN HILL EVSD	49	\$792.94	0.26%	\$278,432.00	0.36	Distinction

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Net Tax on a \$100,000 home: Considers property tax rate, but subtracts rollbacks and homestead reductions. In nine local districts that also wage an income tax for schools, that figure has been converted to an amount equivalent to the local property tax and added.

State Paid per Pupil: The annual amount of state funding per pupil sent to each school district in fiscal 2010.

District Spent per Pupil: The annual amount of district expenses divided by the number of pupils for fiscal 2010.

2011 State Rating: Ohio's state rating system on school report cards uses six designations, from highest to lowest: Excellent with Distinction, Excellent, Effective, Continuous Improvement, Academic Watch and Academic Emergency. The rating is based on student scores on state tests, graduation and attendance rates, and on progress toward federal and state academic goals.

Average Taxable Income: Derived from income tax data filed with Ohio in 2009 for 2008 earnings

Local Tax Effort Index: Looks at local school taxes paid by residents in the context of their ability to pay, as measured by median income levels, and compared to a similar statewide figure