

**TAX RATE SCHEDULE  
CCA MEMBER MUNICIPALITIES**

MUNICIPALITY	MUST FILE	2021			2022	
		WORK RATE	RESIDENCE CREDIT	CREDIT LIMIT	WORK RATE	RESIDENCE CREDIT
Burton		1%	50%	.50	1%	50%
Clayton		1.5%	50%	.75	1.5%	50%
Cleveland		2.5%	100%	2.5	2.5%	100%
Dalton		1%	100%	1%	1%	100%
Elida		.75%	0%	0	.75%	0%
Geneva-on-the-Lake		1.5%	***	1	1.5%	***
Germantown		1.5%	60%	.90	1.5%	60%
Grand Rapids		1%	50%	.50	1%	50%
Grand River		2%	100%	2	2%	100%
Highland Hills		2.5%	100%	2.5	2.5%	100%
Linndale		2%	100%	2	2%	100%
Marble Cliff		2%	100%	2	2%	100%
Mentor-on-the-Lake		2%	100%	2	2%	100%
Montpelier		1.6%	100%	1.6	1.6%	100%
Munroe Falls		2.25%	100%	2.25	2.25%	100%
New Carlisle		1.5%	0%	0	1.5%	0%
New Madison		1%	100%	1	1%	100%
New Miami		1.75%	100%	1.75	1.75%	100%
New Paris		1%	*	.50	1%	*
North Baltimore		1%	0%	0	1%	0%
North Randall		2.75%	100%	2.75	2.75%	100%
Oakwood (Paulding County)		1%	100%	1	1%	100%
Obetz		2.5%	100%	2.5	2.5%	100%
Orwell		1.5%	100%	1.5	1.5%	100%
Paulding		1.1%	0%	0	1.1%	0%
Phillipsburg		1.5%	***	1	1.5%	***
Pitsburg (b)		1%	0%	0	1%	0%
Riverside (a)		1.5%	****	.75	2.5%	100%
Rock Creek		1%	100%	1	1%	100%
Rushsylvania		1%	0%	0	1%	0%
Russells Point		1%	0%	0	1%	0%
Seville		1%	0%	0	1%	0%
Shreve		1%	*	.50	1%	*
South Russell		1.25%	**	.94	1.25%	**
Union		1.5%	100%	1.5	1.5%	100%
Waynesfield		1%	100%	1	1%	100%
West Milton		1.5%	0%	0	1.5%	0%

- \* Residence credits are limited to one half of one percent when work is outside residence city.
- \*\* Residence credits are limited to 75% of the City/Village tax rate when work is outside residence city.
- \*\*\* Residence credits are limited to one percent when work is outside residence city.
- \*\*\*\* Residence credits are limited to 50% of the City/Village tax rate when work is outside residence city.

(a) Riverside changed the tax rate to 2.5% and the residence credit to 100% effective 01/04/2022.  
(b) Pitsburg tax rate is 1% with 0% residence credit effective 1/1/19.