



PUBLIC SAFETY PROPERTY TAX INFORMATION

March 12, 2026

This document concerns property taxes levied for safety services across the state at all levels of local government.

Levies for any of the following purposes are categorized as "Safety": Ambulance, EMS, Fire, Police, Drug Task Forces, 9-1-1 Systems, Jails, Criminal Justice, County Sheriffs, and operating levies for special districts that provide EMS, Fire, and/or Police services.

Safety levies are the most common type of property tax levies, with just under 4,600 levies statewide, out of a total of 17,145 levies statewide.

Safety levies generated an estimated \$1.7 billion in TY 2024, the fourth highest total of any purpose classification. The purposes that generated more property tax revenue were, in order, primary/secondary education, general government operations, and human services.

The population served by Safety levies is nearly the entire state (2020 Census figures):

- Ohio Population: 11,799,448
- Municipalities with Safety Levies: 6,377,201
- Townships with Safety Levies: 5,144,508
- Sum of Municipalities and Townships with Safety Levies: 11,521,709 (97.6%)

A map of the municipalities, townships, and counties that levy Safety property taxes is included on the next page.

When factoring in the counties that have voted Safety levies and special districts that are funded by Safety levies, and when including general fund dollars from inside millage used for Safety, it is likely that every Ohioan receives safety services funded through property taxes.

To try to reach an estimate of the Safety personnel funded by property taxes, CCAO examined list of all current collective bargaining agreements (CBAs) on the State Employment Relations Board's website. CBAs were filtered for just those with safety classification bargaining unit IDs and those in other bargaining units that were likely safety personnel (such as if the listed union/local was the Fraternal Order of Police or the Ohio Patrolmen's Benevolent Association). These CBAs include the size of the bargaining unit (the number of employees it covers).

The CBAs were then matched to the employer's top government unit with those that levy voted Safety property taxes.

From CCAO's estimates, there are 44,523 employees in safety-related CBA bargaining units statewide. Of those, 32,278 (72.5%) are employed by an entity that has a voted Safety levy.

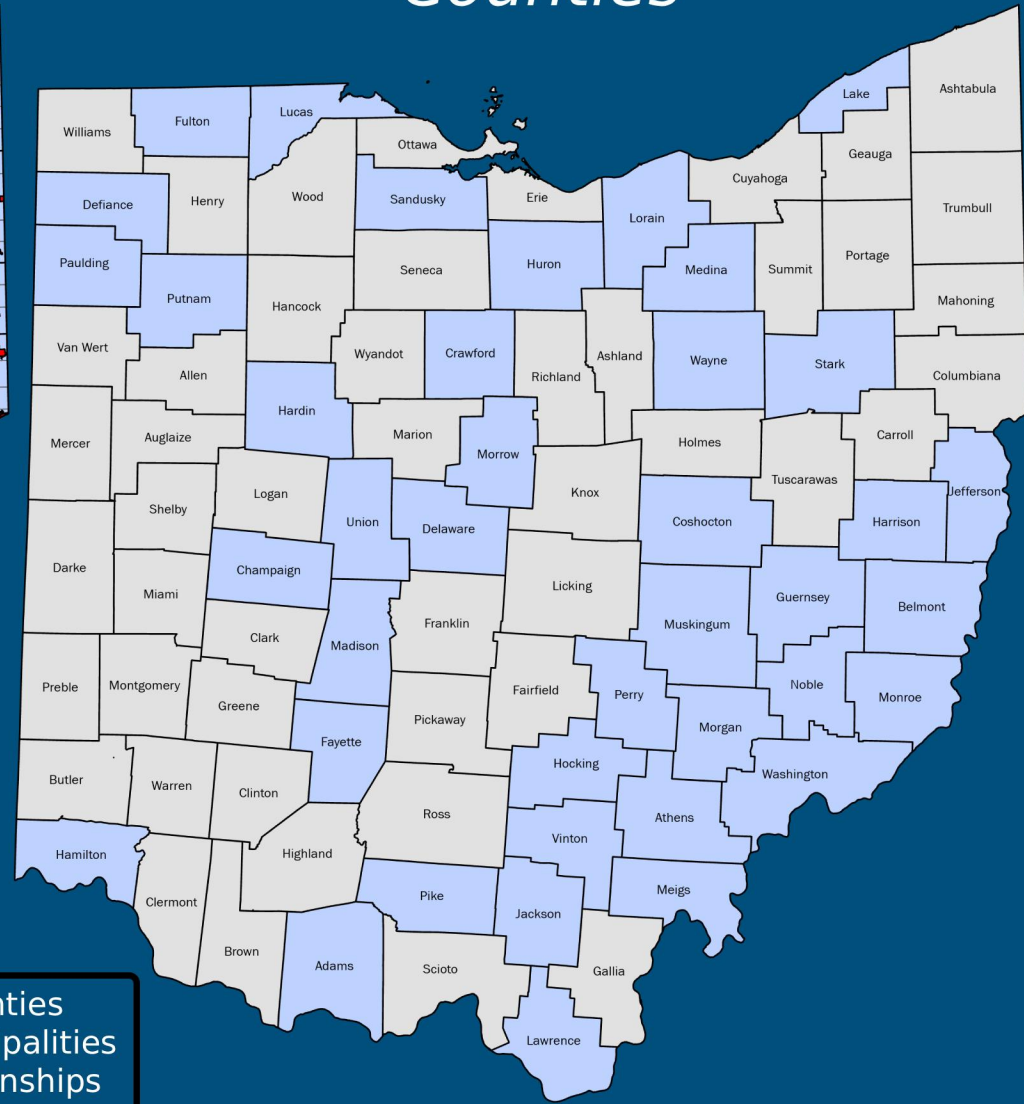
The information presented above is estimates by CCAO staff using publicly available data. The data is drawn from the Ohio Department of Taxation, the Ohio State Employment Relations Board, and the U.S. Census Bureau.

Communities with a Voted Safety Levy

Municipalities & Townships



Counties



Levies for any of the following purposes are categorized as "safety":

Ambulance, EMS, Fire, Police, Drug Task Forces, 9-1-1 Systems, Jails, Criminal Justice, County Sheriffs, and operating levies for special districts that provide EMS, Fire, and/or Police services.