



# COUNTY DATA EXCHANGE

**CDE**

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## COUNTY REAL PROPERTY CONVEYANCE FEE DATA, CY 2024

*June 2026*

State law establishes the conveyance fee structure primarily under R.C. Chapter 322, although it is touched upon by other sections of the Code. For example, R.C. 319.54(G) establishes a mandatory conveyance fee when real property is transferred from one owner to another. The mandatory fee is charged at a rate of \$1 per \$1,000 of the value of the property transferred. This is equivalent to 1 mill.

The value used to determine the fee is the amount paid or to be paid for real estate, inclusive of any mortgage or vendor liens. While this amount may be equal to the property's appraised value, it is NOT necessarily the appraised value. The full definition of "value" for the purposes of conveyance fees can be found in R.C. 322.01.

Under R.C. 322.02, boards of county commissioners can levy an additional permissive fee of up to \$3 per \$1,000 of conveyed value (equivalent to up to 3 mills). As of the CY 2024 data, the most recent year for which data is available, 62 counties are at the maximum \$3 fee. The process for levying the additional fee must follow the same general public hearing process as other proposed taxes.

Generally, revenue from both the mandatory fee and permissive fee are deposited into the county general fund, unless the real estate is being transferred to a county land bank. In those circumstances, the fee revenue is deposited into the land bank's corporation fund. Other than the costs incurred in the administration of the fee, the revenue to the general fund can be used for any general fund purpose.

The fee is paid by the transferer, not the recipient.

There are exemptions from the conveyance fee if the transfer meets one or more of 25 criteria. These criteria include if the transfer is to the US Government, the state government, or political subdivisions; if the transfer is between husband and wife or parent and child; if the transfer is part of an agreement for the payment of delinquent taxes or assessments; or if the transfer is pursuant to a court order and not a sale, among other exemptions. The full list can be found in R.C. 319.54(G)(3).

COUNTY	Permissive Fee Per \$1,000 of Conveyed Value	Conveyances Subject to Fee	Fee Revenue, Mandatory	Fee Revenue, Permissive	Total Fee Revenue
Adams	\$3.00	883	\$137,767	\$413,301	\$551,068
Allen	\$2.00	2,048	\$405,212	\$810,424	\$1,215,635
Ashland	\$3.00	1,178	\$269,964	\$809,892	\$1,079,857
Ashtabula	\$3.00	2,650	\$388,891	\$1,166,674	\$1,555,565

COUNTY	Permissive Fee Per \$1,000 of Conveyed Value	Conveyances Subject to Fee	Fee Revenue, Mandatory	Fee Revenue, Permissive	Total Fee Revenue
Athens	\$3.00	998	\$193,397	\$580,192	\$773,589
Auglaize	\$2.00	908	\$220,270	\$440,840	\$661,111
Belmont	\$3.00	1,269	\$182,418	\$547,253	\$729,671
Brown	\$3.00	1,192	\$295,485	\$886,454	\$1,181,939
Butler	\$2.00	6,808	\$2,296,510	\$4,590,709	\$6,887,219
Carroll	\$3.00	830	\$156,907	\$470,706	\$627,613
Champaign	\$3.00	820	\$188,438	\$565,315	\$753,754
Clark	\$3.00	3,144	\$622,617	\$1,877,914	\$2,500,531
Clermont	\$3.00	4,896	\$1,513,017	\$4,491,499	\$6,004,516
Clinton	\$2.50	812	\$201,650	\$504,126	\$705,776
Columbiana	\$3.00	2,048	\$304,965	\$914,794	\$1,219,760
Coshocton	\$3.00	1,977	\$57,349	\$172,046	\$229,394
Crawford	\$3.00	935	\$178,861	\$536,582	\$715,442
Cuyahoga	\$3.00	24,904	\$6,042,402	\$18,127,207	\$24,169,609
Darke	\$2.00	955	\$211,633	\$423,267	\$634,900
Defiance	\$3.00	755	\$162,400	\$487,201	\$649,601
Delaware	\$2.00	4,666	\$2,641,698	\$5,015,742	\$7,657,439
Erie	\$3.00	1,529	\$389,917	\$1,169,752	\$1,559,669
Fairfield	\$3.00	3,380	\$1,158,918	\$3,476,750	\$4,635,668
Fayette	\$2.00	613	\$180,869	\$361,738	\$542,608
Franklin	\$2.00	21,898	\$9,260,270	\$17,313,343	\$26,573,613
Fulton	\$3.00	842	\$195,153	\$585,458	\$780,611
Gallia	\$3.00	672	\$90,941	\$272,823	\$363,764
Geauga	\$3.00	1,558	\$597,200	\$1,791,600	\$2,388,800
Greene	\$1.00	3,377	\$1,088,260	\$1,088,260	\$2,176,520
Guernsey	\$3.00	1,185	\$169,354	\$508,062	\$677,416
Hamilton	\$2.00	14,047	\$5,136,442	\$10,262,457	\$15,398,899
Hancock	\$2.00	1,364	\$357,215	\$714,430	\$1,071,645
Hardin	\$3.00	583	\$110,280	\$330,840	\$441,120
Harrison	\$3.00	538	\$116,900	\$350,700	\$467,600

COUNTY	Permissive Fee Per \$1,000 of Conveyed Value	Conveyances Subject to Fee	Fee Revenue, Mandatory	Fee Revenue, Permissive	Total Fee Revenue
Henry	\$3.00	551	\$117,488	\$354,083	\$471,570
Highland	\$2.00	979	\$181,811	\$363,623	\$545,434
Hocking	\$3.00	671	\$196,527	\$589,580	\$786,107
Holmes	\$3.00	817	\$226,383	\$679,148	\$905,531
Huron	\$1.00	1,023	\$245,039	\$223,888	\$468,927
Jackson	\$3.00	653	\$95,139	\$285,408	\$380,546
Jefferson	\$3.00	1,353	\$153,910	\$461,730	\$615,640
Knox	\$2.00	2,732	\$362,863	\$725,725	\$1,088,588
Lake	\$3.00	4,501	\$1,292,299	\$3,863,762	\$5,156,061
Lawrence	\$3.00	1,098	\$153,609	\$460,826	\$614,435
Licking	\$2.00	3,475	\$1,669,945	\$3,322,012	\$4,991,958
Logan	\$3.00	1,187	\$276,934	\$830,803	\$1,107,737
Lorain	\$3.00	6,966	\$1,839,450	\$5,518,351	\$7,357,802
Lucas	\$3.00	8,027	\$1,535,745	\$4,605,775	\$6,141,520
Madison	\$2.00	920	\$412,723	\$825,446	\$1,238,169
Mahoning	\$3.00	4,667	\$848,572	\$2,545,655	\$3,394,227
Marion	\$3.00	1,352	\$248,966	\$746,897	\$995,862
Medina	\$2.00	3,266	\$1,075,747	\$2,148,535	\$3,224,282
Meigs	\$3.00	528	\$58,134	\$174,401	\$232,535
Mercer	\$2.50	731	\$192,746	\$481,866	\$674,612
Miami	\$1.00	2,381	\$641,502	\$640,048	\$1,281,550
Monroe	\$2.00	354	\$53,971	\$107,942	\$161,913
Montgomery	\$2.00	11,807	\$2,566,912	\$5,116,499	\$7,683,411
Morgan	\$2.00	353	\$137,308	\$1	\$137,309
Morrow	\$3.00	1,231	\$185,701	\$557,103	\$742,805
Muskingum	\$3.00	1,828	\$340,940	\$764,387	\$1,105,327
Noble	\$3.00	405	\$79,286	\$237,857	\$317,143
Ottawa	\$3.00	1,388	\$394,870	\$1,123,980	\$1,518,850
Paulding	\$3.00	425	\$81,745	\$245,235	\$326,980
Perry	\$3.00	656	\$125,433	\$376,299	\$501,733

COUNTY	Permissive Fee Per \$1,000 of Conveyed Value	Conveyances Subject to Fee	Fee Revenue, Mandatory	Fee Revenue, Permissive	Total Fee Revenue
Pickaway	\$2.00	1,156	\$704,598	\$1,409,196	\$2,113,795
Pike	\$3.00	573	\$92,423	\$277,270	\$369,693
Portage	\$3.00	2,515	\$1,295,153	\$2,653,119	\$3,948,273
Preble	\$2.00	786	\$175,279	\$350,558	\$525,837
Putnam	\$3.00	607	\$135,146	\$405,438	\$540,584
Richland	\$3.00	2,408	\$475,331	\$1,425,994	\$1,901,325
Ross	\$3.00	1,295	\$238,529	\$715,588	\$954,118
Sandusky	\$3.00	1,120	\$212,977	\$638,045	\$851,022
Scioto	\$3.00	1,276	\$168,819	\$506,456	\$675,275
Seneca	\$3.00	1,045	\$177,114	\$531,343	\$708,457
Shelby	\$3.00	1,025	\$230,699	\$692,096	\$922,795
Stark	\$3.00	7,896	\$1,717,919	\$5,153,756	\$6,871,674
Summit	\$3.00	10,954	\$2,770,002	\$8,309,360	\$11,079,362
Trumbull	\$3.00	3,850	\$565,286	\$1,695,747	\$2,261,033
Tuscarawas	\$3.00	1,971	\$393,637	\$1,180,912	\$1,574,550
Union	\$3.00	1,925	\$926,643	\$2,779,890	\$3,706,533
Van Wert	\$3.00	707	\$188,531	\$439,907	\$628,438
Vinton	\$3.00	344	\$54,652	\$163,961	\$218,613
Warren	\$2.00	4,746	\$2,026,557	\$4,053,113	\$6,079,670
Washington	\$3.00	1,151	\$213,238	\$639,713	\$852,951
Wayne	\$3.00	2,152	\$525,931	\$1,577,792	\$2,103,723
Williams	\$3.00	1,066	\$156,731	\$470,193	\$626,924
Wood	\$2.00	2,144	\$782,614	\$1,565,229	\$2,347,843
Wyandot	\$3.00	427	\$155,017	\$310,033	\$465,050

Source: Ohio Department of Taxation, Tax Data Series, Table PC-1