



County of Hamilton

DUSTY RHODES
— AUDITOR —

IMPORTANT NOTICE

Revised December 30, 2002

Ohio Revised Code Section 319.54(F)(3) establishes a mandatory transfer fee on the conveyance of real property. The fee is \$1.00 per \$1,000.00 of the sale amount of the real property being transferred. In addition, Ohio Revised Code Section 322.02 allows the board of county commissioners of each county to levy a permissive real property transfer tax of up to \$3.00 per \$1,000.00 dollars of the sale amount of the real property being transferred. In simple terms, both the mandatory fee and the permissive fee apply to the selling price of real estate at the time of transfer. The revenue from both the mandatory fee and the permissive fee is deposited in the general fund of the county.

**THE HAMILTON COUNTY BOARD OF COUNTY COMMISSIONERS
TODAY VOTED AGAINST AN INCREASE IN THE PERMISSIVE FEE.**

THE TOTAL TRANSFER TAX WILL REMAIN AT ITS CURRENT RATE