

Franklin County Auditor  
 CAT TAX - February 2019

From Ohio Department of Taxation Web for March 1, 2019

<https://tax.ohio.gov/wps/portal/gov/tax/government/resources/distributions-cat>

FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE	324.63		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	GENE	GENERAL FUND	486.95		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	ROAD	ROAD AND BRIDGE	1,363.46		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	ROAD	ROAD IMPROVEMENT	1,623.16		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	FIRE	FIRE	1,947.80		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE (1)	2,110.12		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE(2)	2,110.12		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	FIRE	FIRE & E.M.S.	2,272.43		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE	3,084.02		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE	3,246.33		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	FIRE	FIRE	3,246.33		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	FIRE	FIRE	4,220.23		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	POLI	POLICE	4,869.50		
FRANKLIN	4-TOWNSHIP	41210	CLINTON TWP	FIRE	FIRE	10,712.91		
FRANKLIN		41210	CLINTON TWP TOTAL			41,617.99	\$41,617.99	\$41,617.99
FRANKLIN	4-TOWNSHIP	41860	FRANKLIN TWP EXC VALLEY	ROAD	ROAD AND BRIDGE	6,379.62		
FRANKLIN	4-TOWNSHIP	41860	FRANKLIN TWP EXC VALLEY	POLI	POLICE	31,898.10		
FRANKLIN	4-TOWNSHIP	41860	FRANKLIN TWP EXC VALLEY	FIRE	FIRE & E.M.S.	63,796.22		
FRANKLIN	4-TOWNSHIP	41860	FRANKLIN TWP EXC VALLEY	FIRE	FIRE DISTRICT	124,402.65		
FRANKLIN		41860	FRANKLIN TWP EXC VALLEY			226,476.59	\$226,476.59	
FRANKLIN	4-TOWNSHIP	41866	FRANKLIN TWP	GENE	GENERAL FUND	3,842.52		
FRANKLIN		41866	FRANKLIN TWP TOTAL			3,842.52	\$3,842.52	\$230,319.11
FRANKLIN	4-TOWNSHIP	42230	HAMILTON TWP	GENE	GENERAL FUND	4,419.81		
FRANKLIN	4-TOWNSHIP	42230	HAMILTON TWP	FIRE	FIRE & E.M.S.	13,811.90		
FRANKLIN	4-TOWNSHIP	42230	HAMILTON TWP	FIRE	FIRE & E.M.S.	16,574.28		
FRANKLIN	4-TOWNSHIP	42230	HAMILTON TWP	POLI	POLICE	16,574.28		
FRANKLIN	4-TOWNSHIP	42230	HAMILTON TWP	FIRE	FIRE	35,910.94		
FRANKLIN		42230	HAMILTON TWP TOTAL			87,291.21	\$87,291.21	\$87,291.21
FRANKLIN	4-TOWNSHIP	43110	MADISON TWP EXC CW,GRVP,OBTZ,PICK	ROAD	ROAD AND BRIDGE	1,168.66		
FRANKLIN		43110	MADISON TWP EXC CW,GRVP,OBTZ,PICK TOTAL			1,168.66		
							\$1,168.66	
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	FIRE	FIRE	4,163.02		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	GENE	GENERAL FUND	6,244.54		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	POLI	POLICE	9,366.80		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	POLI	POLICE	10,407.56		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	FIRE	FIRE	13,529.84		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	POLI	POLICE	13,529.84		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	FIRE	FIRE	29,141.18		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	POLI	POLICE	30,181.94		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	FIRE	FIRE	41,630.25		
FRANKLIN	4-TOWNSHIP	43115	MADISON TWP	FIRE	FIRE	62,445.39		
FRANKLIN		43115	MADISON TWP TOTAL			220,640.36	\$220,640.36	\$221,809.02
FRANKLIN	5-KWH	51890	COLUMBUS CITY	5709	R.C. 5709.93			
FRANKLIN		51890	COLUMBUS CITY TOTAL					

Deposited from State

\$581,037.33

[http://www.tax.ohio.gov/personal\\_property/phaseout.aspx](http://www.tax.ohio.gov/personal_property/phaseout.aspx)

# Distributions - Commercial Activity Tax

The Commercial Activity Tax (CAT) is a business privilege tax measured by a business' gross receipts. The CAT was phased-in over a five year period starting with tax year 2005. The CAT replaces the corporate franchise and tangible personal property taxes. As a result of the phase-out of the tangible personal property tax, a distribution was created to reimburse schools and local governments for revenue losses. As of State Fiscal Year 2016, the allocation, after the 0.85% distribution to the administration fund and quarterly CAT motor Fuel Calculation, is as follows: 75.0% to the state's General Revenue Fund, 20.0% to School District Tangible Property Tax Replacement Fund (Fund 7047) and 5.0% to the Local Government Tangible Property Tax Replacement Fund (Fund 7081). The Department of Education reimburses the schools and the Department of Taxation reimburses local governments. As of FY 2016, payments are made through the county auditors every August and February.

## UPDATED

### Resuming the Phase-out of the Tangible Personal Property Tax and Public Utility Deregulation Replacement Payments

For an explanation of the history of reimbursements to schools and local governments for public utility tangible property (PUTP) and general business tangible property (TPP) and a description of proposed changes, see:

[http://obm.ohio.gov/Budget/operating/doc/fy-16-17/OBM-TAX\\_letter\\_TPP\\_replacement\\_payment\\_phase-out.pdf](http://obm.ohio.gov/Budget/operating/doc/fy-16-17/OBM-TAX_letter_TPP_replacement_payment_phase-out.pdf)

Please see the following for estimated reimbursements:

[Guide to Proposed Local Government TPP & PUTP](#)

[Reimbursements \(pdf\)](#)

[Local Personal Reimbursements \(xls\)](#)