



Joe (MOE) Mohamed, Realtor®
 KP Premier Realty
 2300 Navarre Avenue, Suite 150
 Oregon, Ohio 43616
 (419) 691-SOLD (419) 693-7436 (fax)
 CALL ME DIRECT @ (419) 266-9829



TAX PRORATION CHART LUCAS COUNTY METHOD

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	.03288	.11782	.19454	.27948	.36168	.44662	.03014	.11508	.20002	.28222	.36716	.44936
2	.03562	.12056	.19728	.28222	.36442	.44936	.03288	.11782	.20276	.28496	.36990	.45210
3	.03836	.12330	.20002	.28496	.36716	.45210	.03562	.12056	.20550	.28770	.37264	.45484
4	.04110	.12604	.20276	.28770	.36990	.45484	.03836	.12330	.20824	.29044	.37538	.45758
5	.04384	.12878	.20550	.29044	.37264	.45758	.04110	.12604	.21098	.29318	.37812	.46032
6	.04658	.13152	.20824	.29318	.37538	.46032	.04384	.12878	.21372	.29592	.38086	.46306
7	.04932	.13426	.21098	.29592	.37812	.46306	.04658	.13152	.21646	.29866	.38360	.46580
8	.05206	.13700	.21372	.29866	.38086	.46580	.04932	.13426	.21920	.30140	.38634	.46854
9	.05480	.13974	.21646	.30140	.38360	.46854	.05206	.13700	.22194	.30414	.38908	.47128
10	.05754	.14248	.21920	.30414	.38634	.47128	.05480	.13974	.22468	.30688	.39182	.47402
11	.06028	.14522	.22194	.30688	.38908	.47402	.05754	.14248	.22742	.30962	.39456	.47676
12	.06302	.14796	.22468	.30962	.39182	.47676	.06028	.14522	.23016	.31236	.39730	.47950
13	.06576	.15070	.22742	.31236	.39456	.47950	.06302	.14796	.23290	.31510	.40004	.48224
14	.06850	.15344	.23016	.31510	.39730	.48224	.06576	.15070	.23564	.31784	.40278	.48498
15	.07124	.15618	.23290	.31784	.40004	.48498	.06850	.15344	.23838	.32058	.40552	.48772
16	.07398	.15892	.23564	.32058	.40278	.48772	.07124	.15618	.24112	.32332	.40826	.49046
17	.07672	.16166	.23838	.32332	.40552	.49046	.07398	.15892	.24386	.32606	.41100	.49320
18	.07946	.16440	.24112	.32606	.40826	.49320	.07672	.16166	.24660	.32880	.41374	.49594
19	.08220	.16714	.24386	.32880	.41100	.49594	.07946	.16440	.24934	.33154	.41648	.49868
20	.08494	.16988	.24660	.33154	.41374	DUE	.08220	.16714	.25208	.33428	.41922	DUE
21	.08768	.17262	.24934	.33428	.41648	.00274	.08494	.16988	.25482	.33702	.42196	.00274
22	.09042	.17536	.25208	.33702	.41922	.00548	.08768	.17262	.25756	.33976	.42470	.00548
23	.09316	.17810	.25482	.33976	.42196	.00822	.09042	.17536	.26030	.34250	.42744	.00822
24	.09590	.18084	.25756	.34250	.42470	.01096	.09316	.17810	.26304	.34524	.43018	.01096
25	.09864	.18358	.26030	.34524	.42744	.01370	.09590	.18084	.26578	.34798	.43292	.01370
26	.10138	.18632	.26304	.34798	.43018	.01644	.09864	.18358	.26852	.35072	.43566	.01644
27	.10412	.18906	.26578	.35072	.43292	.01918	.10138	.18632	.27126	.35346	.43840	.01918
28	.10686	.19180	.26852	.35346	.43566	.02192	.10412	.18906	.27400	.35620	.44114	.02192
29	.10960	.19407	.27126	.35620	.43840	.02466	.10686	.19180	.27674	.35894	.44388	.02466
30	.11234		.27400	.35894	.44114	.02740	.10960	.19454	.27948	.36168	.44662	.02740
31	.11508		.27674		.44388		.11234	.19728		.36442		.03014

In Lucas County taxes are **not** prorated on a lien basis. They are prorated from the last tax due date. That is June 20th or December 20th. Any taxes due before the last due date must be paid by the seller. If a closing were to take place on January 10th, 1984, the taxes due on December 20th, 1983 must be paid in full and the proration would be from December 20th to January 10th. If the closing were to be held on August 23rd, the June 20th taxes must be paid and the proration would be from June 20th to August 23rd. To determine the amount of the tax proration, the amount of the annual tax is multiplied by the factor for the day of closing. Thus, if the closing is on January 10th, by referring to the chart we find the factor for January 10th to be .05754 and if the annual tax is \$220.00, we would multiply \$220.00 X .05754. The tax proration would be \$12.6588. **Annual tax X Factor (determined by closing date) = Proration**

Calculate: Enter Annual Tax

Enter Factor (for date of Closing)

Proration =