

**CITY OF COLUMBUS**  
**2016 - 2017 BUDGET**  
**TAX STRUCTURE**

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# TAX STRUCTURE

## MUNICIPAL GOVERNMENT

Columbus, a first-class City, has a Mayor-Council form of government with a full-time City Administrator. The 2016 - 2017 proposed budget is \$103,539,035. City Hall is located at 2424 14<sup>th</sup> Street. You may also wish to check our Web Page at [www.columbusne.us](http://www.columbusne.us).

Municipal officials elected or appointed for four-year terms are:

Title	Method of Selection
Mayor	Elected
City Council Members (8)	Elected by Ward
City Administrator	Appointed
City Attorney	Appointed
City Clerk	Appointed
City Engineer	Appointed
Finance Director/City Treasurer	Appointed
City Physician	Appointed

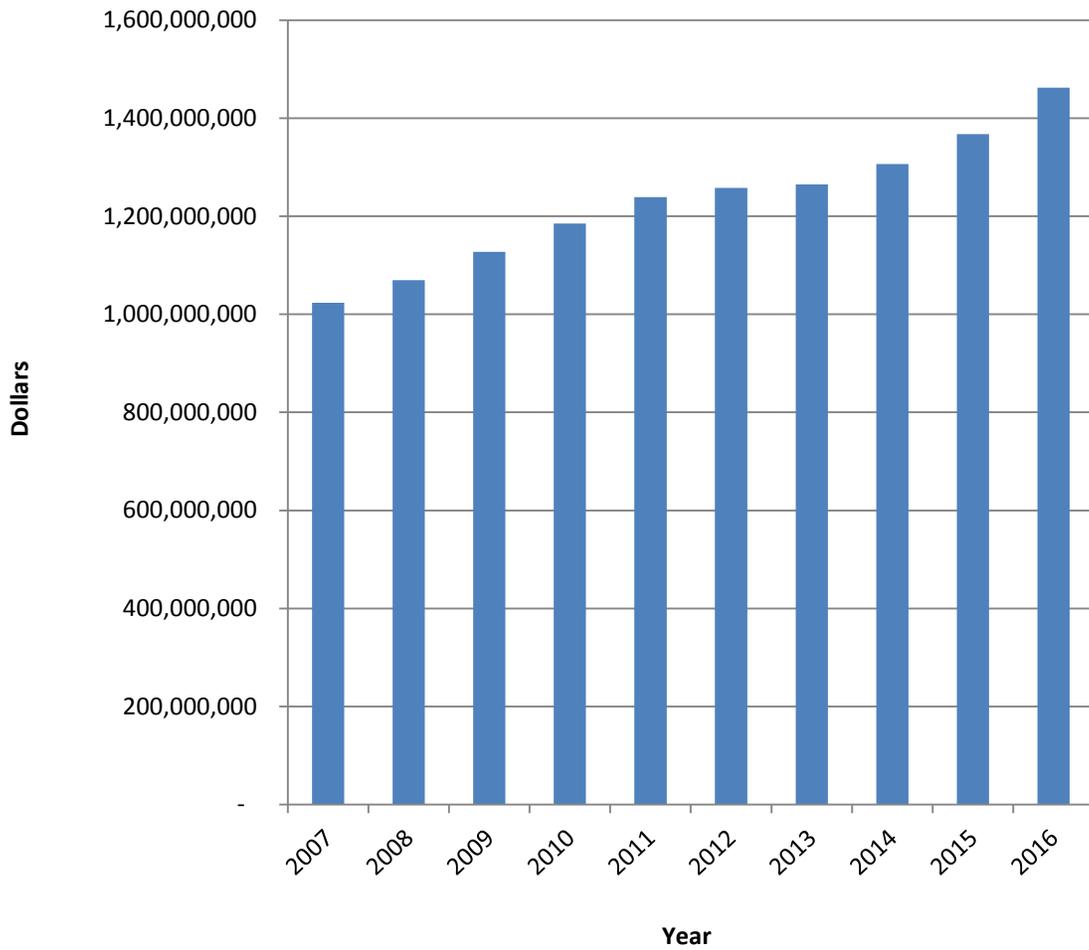
Real estate and personal property taxes are levied by county and municipal subdivisions, including school districts. All real property except agricultural land is assessed at market value. Agricultural land is assessed at 80 percent of market value. Tax rates are expressed in dollars and cents for each \$100 of actual value.

### City of Columbus Property Tax Information

YEAR	VALUATION	PROPERTY TAXES	LEVY
2005	\$937,361,908	\$3,035,928	0.3239
2006	\$996,079,534	\$3,146,000	0.3158
2007	\$1,023,698,726	\$3,233,000	0.3158
2008	\$1,069,742,568	\$3,374,800	0.3155
*2009	\$1,127,500,720	\$3,706,000	0.3287
2010	\$1,185,213,729	\$3,861,782	0.3258
2011	\$1,238,975,039	\$4,028,988	0.3252
2012	\$1,257,950,788	\$4,090,687	0.3252
2013	\$1,265,129,876	\$4,114,025	0.3252
2014	\$1,306,775,108	\$4,249,450	0.3252
2015	\$1,367,561,313	\$4,447,120	0.3252
2016	\$1,462,262,669	\$4,608,843	0.3251

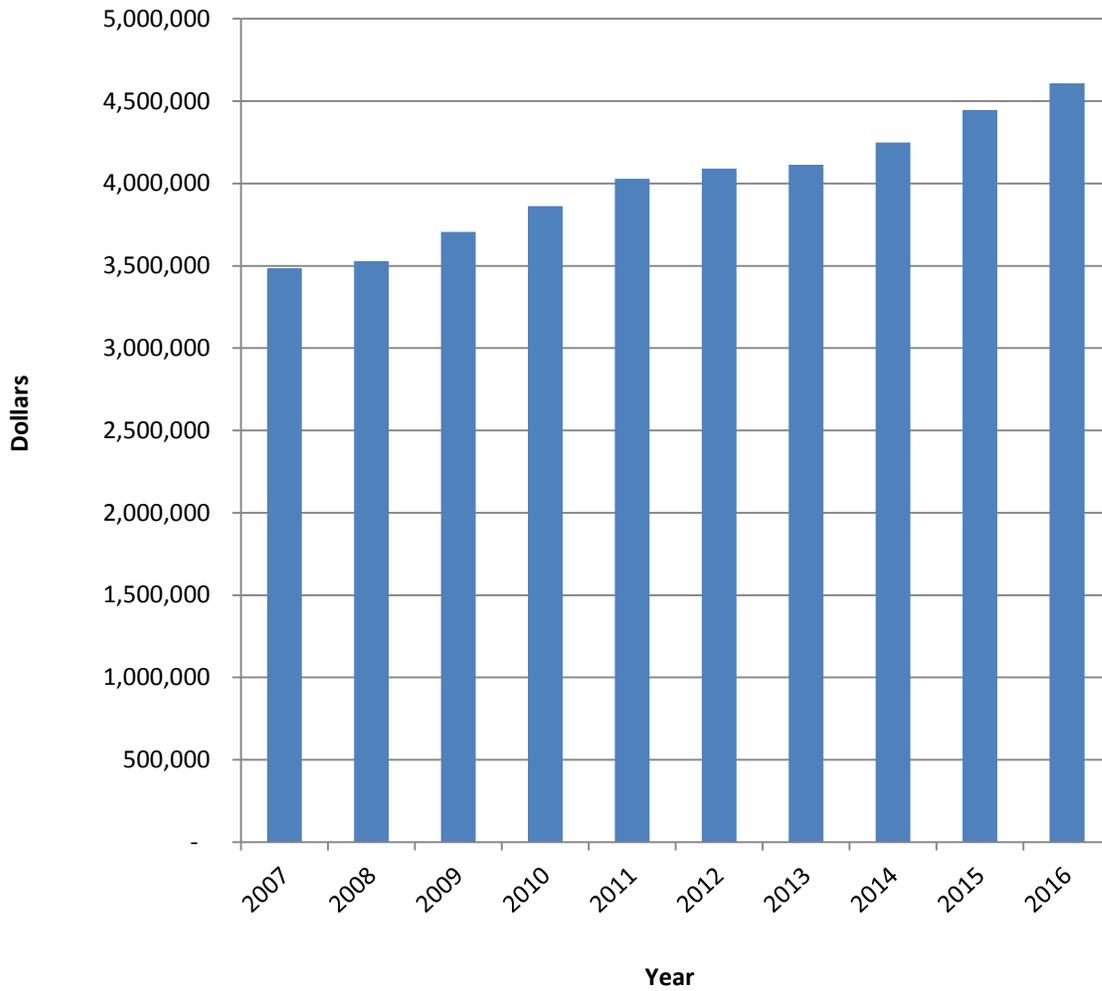
\* Note: 2009 was the first year the Airport has merged into the City.

## City of Columbus Assessed Valuation



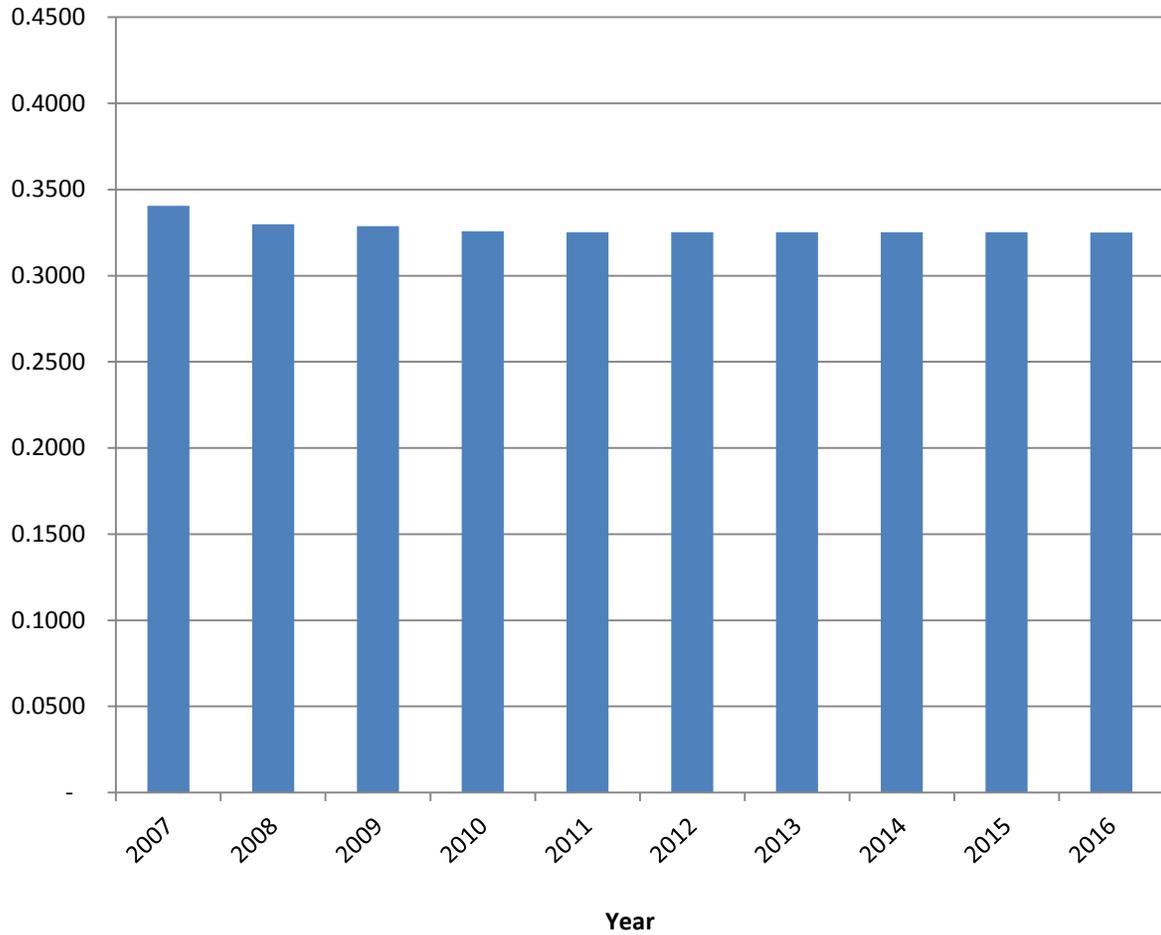
2007	1,023,698,726
2008	1,069,742,568
2009	1,127,500,720
2010	1,185,213,729
2011	1,238,975,039
2012	1,257,950,788
2013	1,265,129,876
2014	1,306,775,108
2015	1,367,561,313
2016	1,462,262,669

## City of Columbus Property Taxes



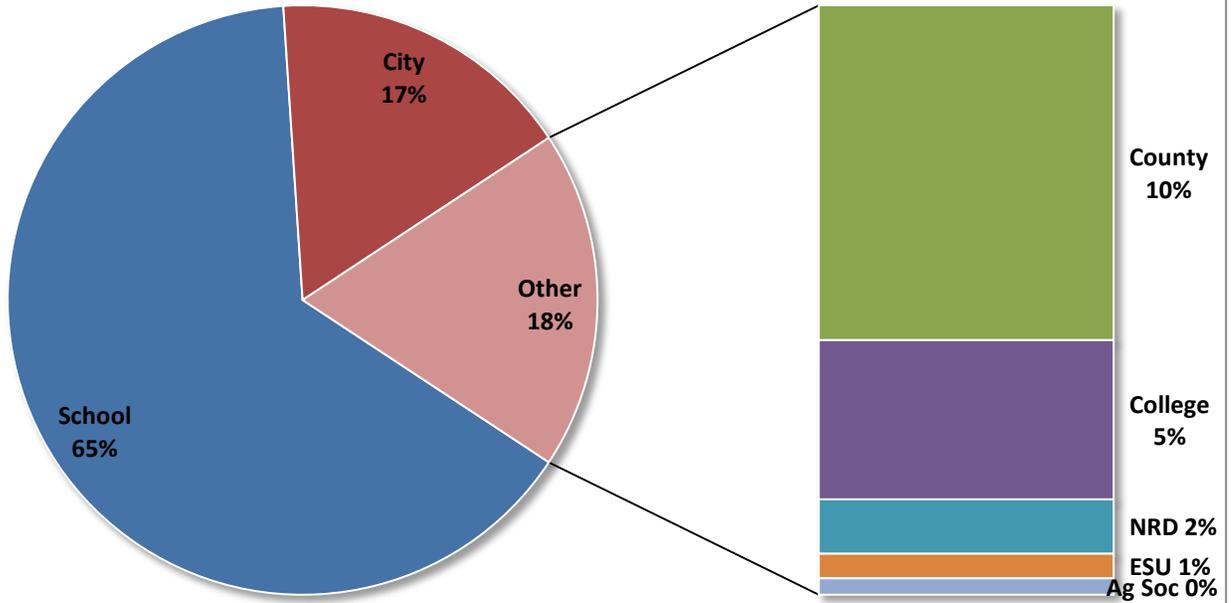
2007	3,486,478
2008	3,528,800
2009	3,706,000
2010	3,861,782
2011	4,028,988
2012	4,090,687
2013	4,114,025
2014	4,249,450
2015	4,447,120
2016	4,608,843

## City of Columbus Property Tax Levy



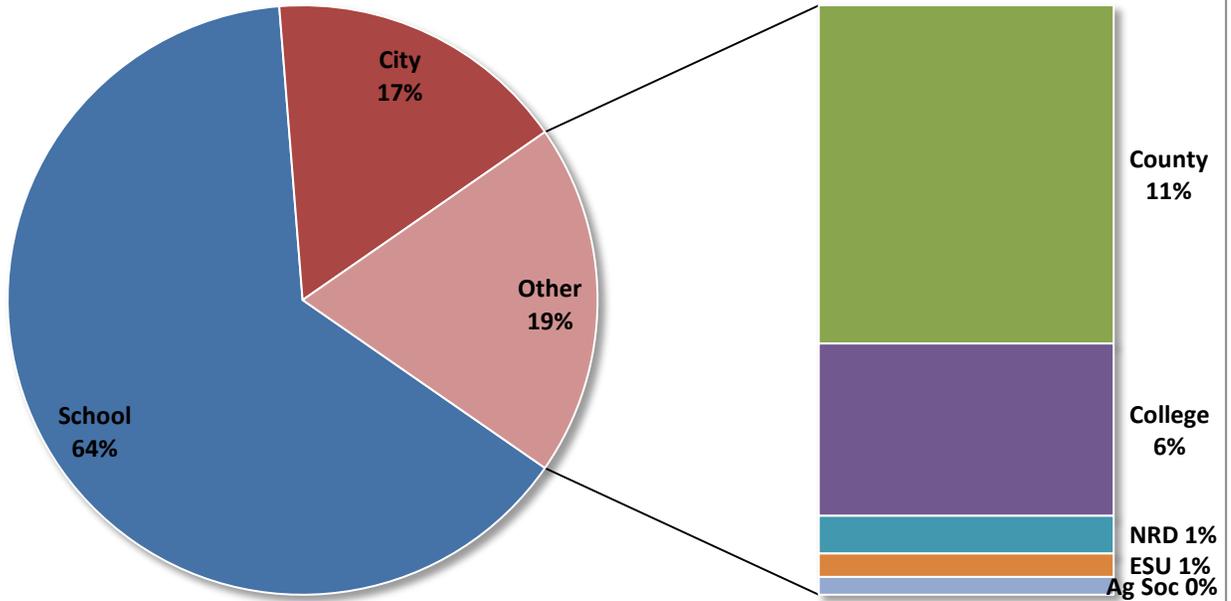
2007	0.3406
2008	0.3299
2009	0.3287
2010	0.3258
2011	0.3252
2012	0.3252
2013	0.3252
2014	0.3252
2015	0.3252
2016	0.3251

## City of Columbus 2015 Property Tax Levy



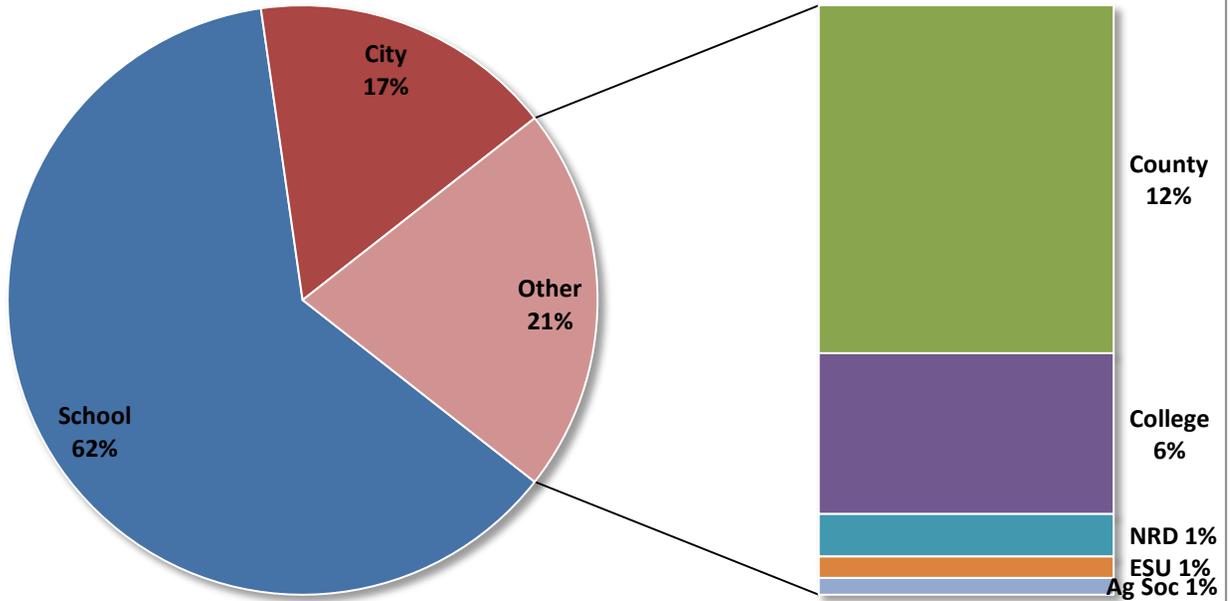
School	1.254391	64.7%
City	0.325186	16.8%
County	0.204490	10.5%
College	0.097228	5.0%
NRD	0.033193	1.7%
ESU	0.015000	0.8%
Ag Soc	0.010029	0.5%
<b>Total Levy</b>	<b>1.939517</b>	<b>100.0%</b>

## City of Columbus 2014 Property Tax Levy



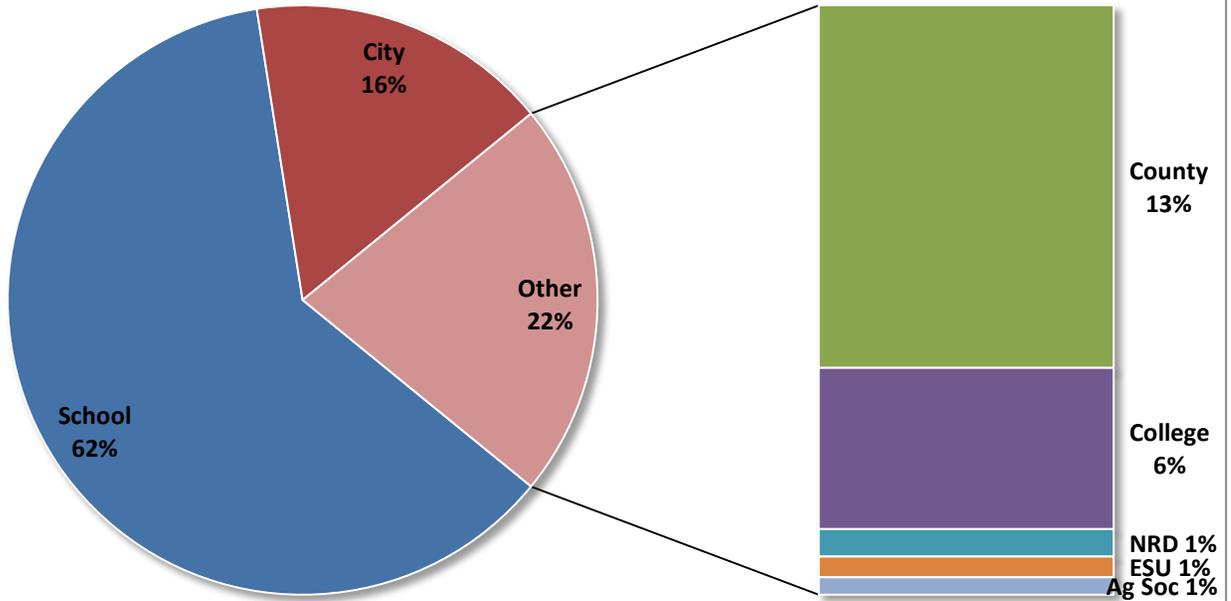
School	1.254476	64.1%
City	0.325186	16.6%
County	0.216862	11.1%
College	0.110459	5.6%
NRD	0.024184	1.2%
ESU	0.015000	0.8%
Ag Soc	0.011407	0.6%
<b>Total Levy</b>	<b>1.957574</b>	<b>100.0%</b>

## City of Columbus 2013 Property Tax Levy



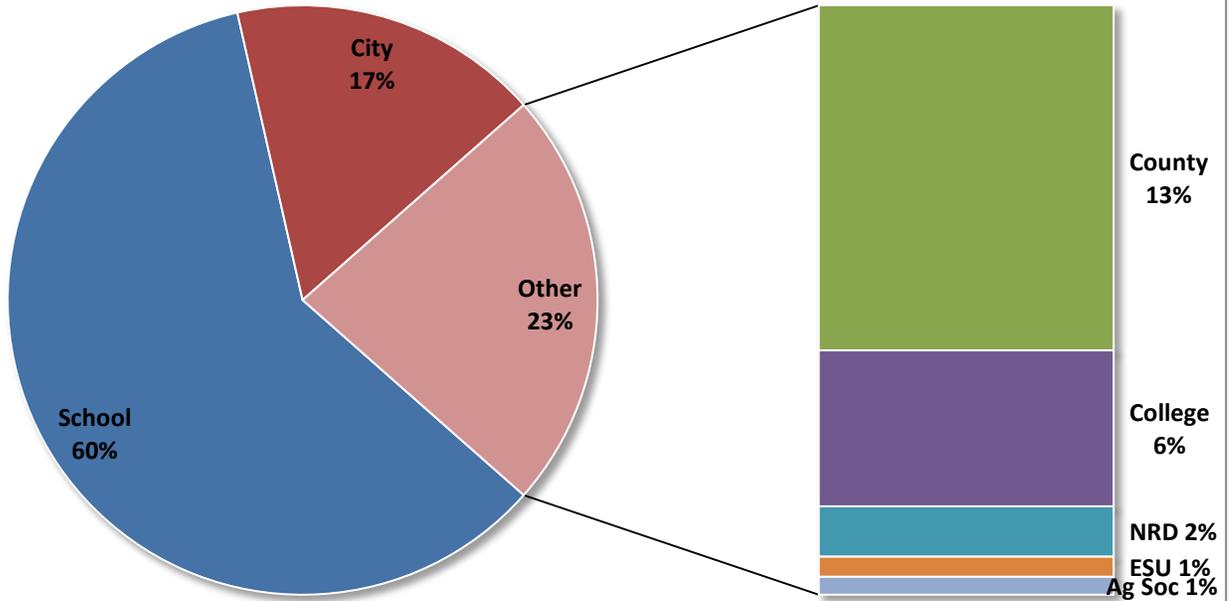
School	1.211945	62.2%
City	0.325186	16.7%
County	0.243643	12.5%
College	0.112616	5.8%
NRD	0.029755	1.5%
ESU	0.015000	0.8%
Ag Soc	0.011758	0.6%
<b>Total Levy</b>	<b>1.949903</b>	<b>100.0%</b>

## City of Columbus 2012 Property Tax Levy



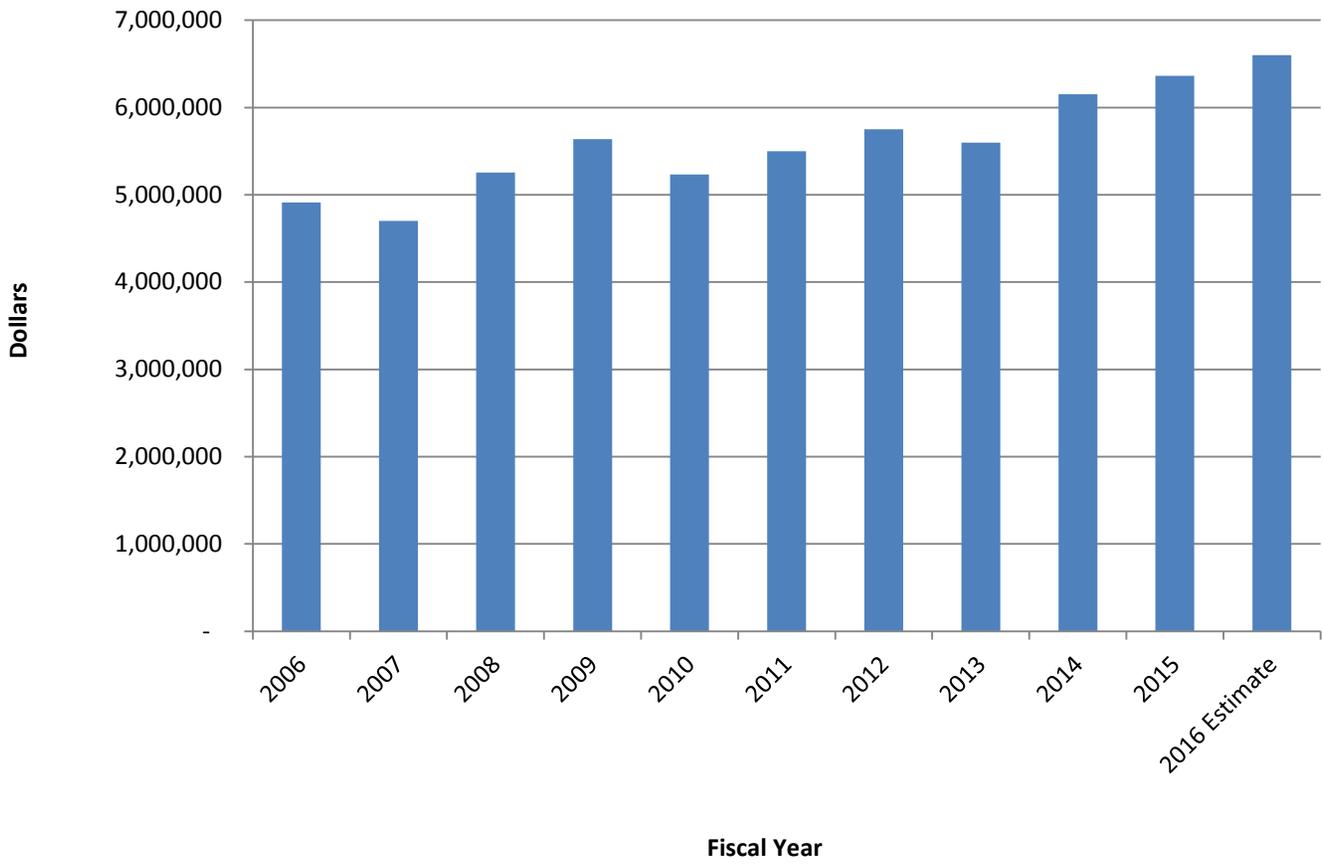
School	1.207964	61.6%
City	0.325186	16.6%
County	0.262881	13.4%
College	0.116883	6.0%
NRD	0.019913	1.0%
ESU	0.015000	0.8%
Ag Soc	0.012664	0.6%
<b>Total Levy</b>	<b>1.960491</b>	<b>100.0%</b>

## City of Columbus 2011 Property Tax Levy



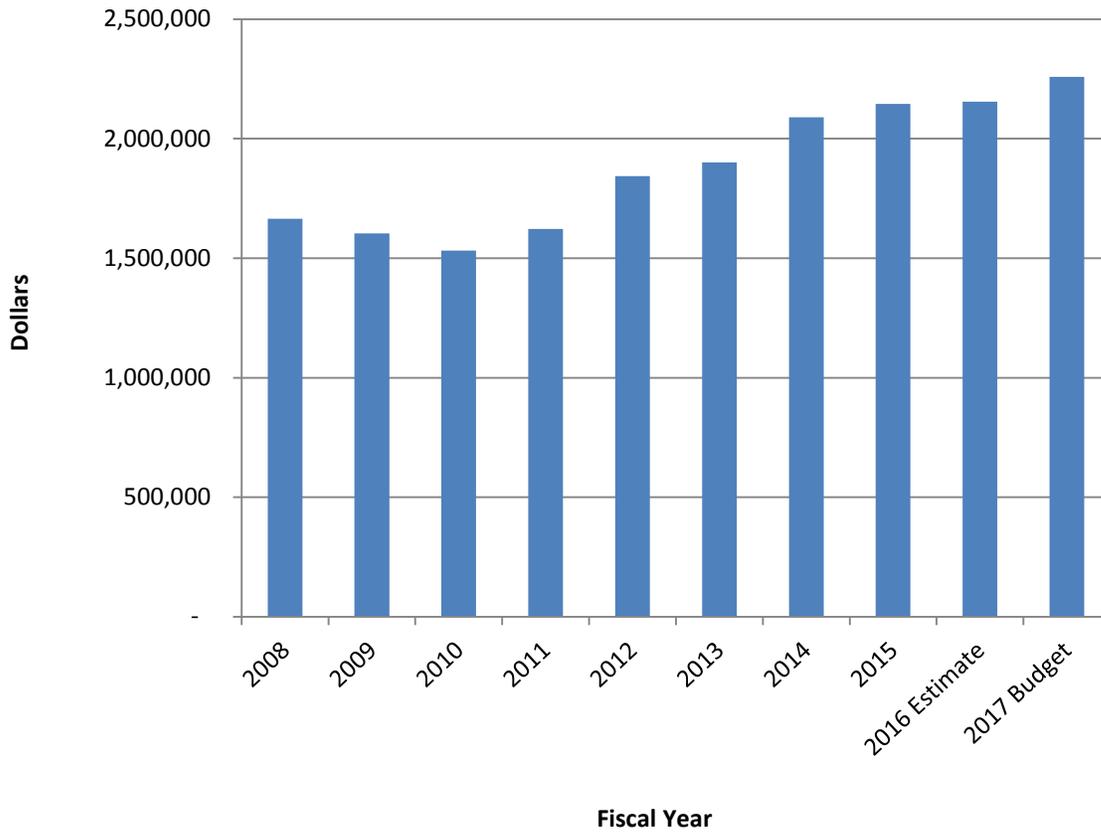
School	1.143643	59.9%
City	0.325187	17.0%
County	0.257257	13.5%
College	0.116248	6.1%
NRD	0.037534	2.0%
ESU	0.014998	0.8%
Ag Soc	0.013342	0.7%
<b>Total Levy</b>	<b>1.908209</b>	<b>100.0%</b>

## City of Columbus Sales Tax



Fiscal Year	Sales Tax
2006	4,912,678
2007	4,700,263
2008	5,254,553
2009	5,638,512
2010	5,232,505
2011	5,499,020
2012	5,752,360
2013	5,598,599
2014	6,150,625
2015	6,362,609
2016 Estimate	6,600,000
2017 Budget	6,400,000

## City of Columbus Gas Tax



Fiscal Year	Gas Tax
2008	1,664,696
2009	1,604,300
2010	1,531,416
2011	1,623,000
2012	1,843,723
2013	1,901,165
2014	2,089,089
2015	2,145,692
2016 Estimate	2,154,520
2017 Budget	2,259,000

CITY OF COLUMBUS  
 REAL ESTATE AND PERSONAL PROPERTY TAX  
 2016-2017

	TAXES	CO. TREAS.	DELINQUENT	TOTAL	LEVY
General	3,881,580	38,816	116,447	4,036,843	0.276068
Debt Service Fund	550,000	5,500	16,500	572,000	0.039117
<b>TOTAL</b>	<b>4,431,580</b>	<b>44,316</b>	<b>132,947</b>	<b>4,608,843</b>	<b>0.315186</b>
Last year					0.325186
Difference					0.010000

CITY OF COLUMBUS  
 REAL ESTATE AND PERSONAL PROPERTY TAX  
**2015-2016**

	TAXES	CO. TREAS.	DELINQUENT	TOTAL	LEVY
General	3,726,077	37,261	111,782	3,875,120	0.283360
Debt Service Fund	550,000	5,500	16,500	572,000	0.041826
<b>TOTAL</b>	<b>4,276,077</b>	<b>42,761</b>	<b>128,282</b>	<b>4,447,120</b>	<b>0.325186</b>
Last year					0.325186
Difference					(0.000000)

**City of Columbus**  
Property Tax Information

YEAR	VALUATION	PROPERTY TAXES	LEVY
1990	438,878,316	1,810,853	0.412609
1991	457,294,580	1,903,578	0.416270
1992	504,136,937	2,070,461	0.410694
1993	518,525,741	2,347,107	0.452650
1994	592,956,718	2,468,128	0.416241
1995	611,821,152	2,541,000	0.415317
1996	666,324,968	2,591,000	0.388849
1997	614,839,115	2,289,040	0.372299
1998	634,391,754	2,173,080	0.342545
1999	655,772,103	2,177,760	0.332091
2000	727,589,226	2,232,568	0.306845
2001	743,847,164	2,568,280	0.345270
2002	808,525,289	2,650,600	0.327831
2003	866,849,364	2,886,000	0.332930
2004	889,533,677	2,990,000	0.336131
2005	936,456,913	3,033,000	0.323880
2006	996,079,534	3,146,000	0.315838
2007	1,023,698,726	3,233,000	0.315816
2008	1,069,742,568	3,374,800	0.315478
* 2009	1,127,500,720	3,706,000	0.328692
2010	1,185,213,729	3,861,782	0.325830
2011	1,238,975,039	4,028,988	0.325187
2012	1,257,950,788	4,090,687	0.325187
2013	1,265,129,876	4,114,025	0.325186
2014	1,306,775,108	4,249,450	0.325186
2015	1,367,561,313	4,447,120	0.325186
2016	1,462,262,669	4,608,843	0.315186

\* 2009 was the first year for the Airport merger into Columbus.