

March 6, 2012

PRIMARY ELECTION ISSUES

Estimated Levy Costs per year to the Owner of a Single Family Owner Occupied Home per \$100,000 of Market Value.

SCHOOL DISTRICT ISSUES

ISSUE 6

Chagrin Falls EV School District
7.9 Mills - Current Expenses - Continuing
'Additional' Net Increase \$241.94
Geauga County Annual Yield - \$ 1,464,623 in 2013

ISSUE 7

West Geauga Local School District
5.9 Mills - Emergency - 5 years
'Renewal' NO Increase
Current Cost \$ 180.69
Annual Yield - \$ 3,700,000 in 2013

** Based on the values at the time this levy was certified, the millage to collect the \$3,700,000 was 5.6 mills. This millage is what will appear in the ballot language. However, due to the change in values as a result of the 2011 re-appraisal, the millage to collect \$3,700,000 is now 5.9 mills.

SPECIAL DISTRICT ISSUE

ISSUE 8

Mentor Public Library
2.0 Mills - Current Expenses- 5 years
'Additional' Net Increase \$61.25
Geauga County Annual Yield - \$ 8,874 in 2013

TOWNSHIP ISSUE

ISSUE 4

Chardon Township
2.5 Mills - Fire & EMS - 3 years
'Renewal' NO Increase
Current Cost \$ 76.56
Annual Yield - \$ 371,782 in 2013



TAX LEVY CALCULATOR

Use the formula below to calculate the impact of any of the issues on your tax bill.

Assessed Value (From your tax bill or call our office) \$ _____
Millage (From issues in this brochure) (i.e. 1.0 Mill = .001) X _____
To account for 10% Rollback and 2 1/2% Owner Occupied Credit X .875
Year Cost (divided by 12) \$ _____ 12
Monthly cost of Tax Issue = \$ _____



Furnished and Provided as a Public Service by

Geauga County Auditor

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LEVIES

that IMPACT your TAXES



Regarding the March 6, 2012

PRIMARY ELECTION

Property Tax Issues

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VOTED LEVIES

ADDITIONAL LEVIES:

- ◆ Do increase taxes, therefore they are more difficult to pass.
- ◆ Generate additional revenue.
- ◆ May be voted in any election.
- ◆ Generally are for a fixed number of years. (5 years is the most common.)

CONTINUING LEVIES:

- ◆ Are the same as additional levies, however, are imposed for a continuing period of time with no expiration dates. Are most common in School District issues.
- ◆ May be replaced in order to generate additional revenue at any election in any year, however, may only be submitted to voters once per year.

EMERGENCY SCHOOL DISTRICT LEVIES:

- ◆ A School District may place on the ballot an emergency levy if they determine their present revenues are insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit. Emergency levies are not subject to H.B. 920 but are adjusted by the County Budget Commission to insure the district receives the exact dollars as approved by the voters. The Ohio Administrative Code prohibits emergency levies from being included in the twenty mill floor calculation. The maximum number of years an emergency levy can be levied is ten years.

RENEWAL LEVIES:

- ◆ Do not increase taxes, therefore they are easier to pass.
- ◆ Generate approximately the same amount of revenue as the year before.
- ◆ May be voted in a November General Election up to one year early but in no instance do they overlap with an existing levy.
- ◆ Generally are for a fixed number of years. (5 years is the most common.)

REPLACEMENT LEVIES:

- ◆ Do increase taxes, however, not as much as additional levies. For example: A 2.0 Mill Fire Levy first passed in 1990 is currently being collected at 1.26 Mills as a result of increased values. The replacement of this levy would restore the rate to 2.0 Mills or an increase of .74 Mills.
- ◆ Generate additional revenues.
- ◆ Replacement Millage may be increased or decreased to obtain a specific amount of dollars per year. For example: a 1.50 Mill levy first passed in 1985 may yield \$100,000 per year, however, due to increased values a 1.0 Mill levy may yield \$135,000 in 2006, therefore, the 1985 1.50 Mill levy may be replaced and decreased to 1.0 Mill.

Dear Residents:

The Auditor's Office is frequently asked questions regarding the types of tax levies and the impact they have on the taxpayers of Geauga County. The purpose of this brochure is to inform you, the taxpayer of the tax issues that are on the March 6, 2012 ballot.

We have added "LEVIES that IMPACT your TAXES" to our website. The website will automatically calculate the cost of all the levies within your area. All you need is to enter the property location address. The website address is <http://www.auditor.co.geauga.oh.us> and click on "Levies Impact".

I hope you find this information informative and beneficial in allowing you to make an informed decision about tax issues at the ballot box.

If you have any questions, please call the Auditor's Office (440) 285-2222, 564-7131, or 834-1856, extension 1600 or direct line 440-279-1600 or visit us at your convenience.

We are here to serve.

Sincerely,

Frank J. Gliha
Gauga County Auditor

