

**TOWNSHIP ISSUES - (continued)**

**ISSUE 18**

Parkman Township

4.00 Mills - Fire & EMS - Continuing

**“Additional” Net Increase \$ 140.00**

Annual Yield - \$ 324,968 in 2022

**ISSUE 20**

Thompson Township

2.35 Mills - Road and Bridge - 5 years

**“Replacement” Net Increase \$ 6.84**

Annual Yield - \$ 140,201 in 2023 Cost \$82.25

Current 2.35 Mills

Annual Yield - \$ 129,884 in 2022 Cost \$75.41

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

**ISSUE 21**

Troy Township

2.90 Mills - Fire & EMS - 5 years

**“Additional” Net Increase \$ 101.50**

Annual Yield - \$ 200,149 in 2022

**CITY and VILLAGE ISSUES**

**ISSUE 2**

City of Chardon

7.00 Mills - Fire & EMS - 3 years

**“Renewal and Increase” Net Increase \$ 70.00**

Annual Yield - \$ 1,097,819 in 2022 Cost \$197.08

Current 5.00 Mills

Annual Yield - \$ 754,429 in 2021 Cost \$127.08

**ISSUE 3**

Village of Aquilla

5.30 Mills - Fire & EMS - 3 years

**“Additional” Net Increase \$ 185.50**

Annual Yield - \$ 24,976 in 2022

**ISSUE 4**

Village of South Russell

4.20 Mills - Current Expense - 5 years

**“Renewal” NO Increase \$ 28.16**

Annual Yield - \$ 184,149 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

**ISSUE 5**

Village of South Russell

1.50 Mills - Roads and Bridges - 5 years

**“Renewal” NO Increase \$ 46.58**

Annual Yield - \$ 242,458 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*



**TAX LEVY CALCULATOR**  
Use the calculator indicated by the Issue color

Use this formula to calculate the impact of Qualifying Levies 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  
Non Business  
and Owner  
Occupancy Credit X \_\_\_\_\_ .875

Yearly Cost = \$ \_\_\_\_\_  
(divide by 2) 2

Semi-annual cost of  
Tax Issue = \$ \_\_\_\_\_

Use this formula to calculate the impact of Non-Qualifying Levies on your tax bill.

Assessed Value  
(From your tax bill  
or call our office) \$ \_\_\_\_\_

From issues in  
this brochure)  
(i.e. 1.0 Mill = .001) X \_\_\_\_\_

Yearly Cost = \$ \_\_\_\_\_  
(divide by 2) 2

Semi-annual cost of  
Tax Issue = \$ \_\_\_\_\_

HB59 amended ORC 319.302 eliminating State Reimbursed Credits on Non-Qualifying Levies. Qualifying Levies are levies approved at an election held before September 29, 2013. A Replacement levy is non-qualifying. The portion of an increase to a qualifying levy is non-qualifying.

Furnished and Provided as a Public Service by  
**CHARLES E. WALDER**

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(440) 285-2222 Extension 1600

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10/21

LEVY



ESTIMATOR



**Regarding the November 2, 2021  
GENERAL ELECTION  
Property Tax Issues**

Provided by

**Geauga County Auditor  
CHARLES E. WALDER  
Chief Fiscal Officer**

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## VOTED LEVIES

### ADDITIONAL LEVIES:

- ◆ New levy that increases taxes.
- ◆ Generates additional revenue.
- ◆ May be voted in any election.

### 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.

### REPLACEMENT LEVIES:

- ◆ May generate additional revenues as a result of the resetting of the reduction factor.
- ◆ Replacement Millage may be increased or decreased.
- ◆ Can generally only be placed on the ballot in the November election of the last tax year of the levy or at any election in the last collection year of the levy.

### RENEWAL LEVIES:

- ◆ Generally do not increase taxes.
- ◆ Generate approximately the same amount of revenue as the existing levy.
- ◆ Can generally only be placed on the ballot in the November election of the last tax year of the levy or at any election in the last collection year of the levy.

## LEVY TYPES

### FIXED RATE:

- ◆ Subject to tax reduction factors.
- ◆ Provides revenue growth if additional property is added to the entity.
- ◆ Most common.

### FIXED SUM:

- ◆ Designed to generate a specific dollar amount
- ◆ Not subject to tax reduction factors, but is adjusted by the Budget Commission to generate that specific amount.

## LEVY TERMS

### FIXED TERM:

- ◆ Collected for a fixed number of years.

### CONTINUING:

- ◆ Collected forever or until ceased by a majority vote of the constituency.

## DEFINITION

### QUALIFYING LEVY:

- ◆ Eligible for Non-business and Owner-occupied credits
- ◆ Levy approved at an election held before September 29, 2013. A Replacement levy is non-qualifying. The portion of an increase to a qualifying levy is non-qualifying.

November 2, 2021

## GENERAL ELECTION ISSUES

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

## COUNTY ISSUES

### ISSUE 1

Geauga County Engineer

2.50 Mill - Road Improvement - 5 years

“Renewal” **NO Increase** \$ 26.75

Annual Yield - \$ 3,491,106 in 2022

## SCHOOL DISTRICT ISSUE

### ISSUE 22

Chardon Local Schools

0.81 Mills - \$7,200,000 Bond - 15 years

“Additional” **Net Increase** \$ 28.35

Annual Yield - \$ 612,355 in 2022

## SPECIAL DISTRICT ISSUES

### ISSUE 23

East Geauga Fire District

1.00 Mills - Fire & EMS - 5 years

“Renewal” **NO Increase** \$ 32.01

Annual Yield - \$ 172,876 in 2022

## TOWNSHIP ISSUES

### ISSUE 6

Burton Township

1.10 Mill - Road and Bridge - 5 years

“Renewal” **NO Increase** \$ 19.51

Annual Yield - \$ 61,652 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

### ISSUE 7

Chardon Township

2.75 Mills - Road and Bridge - 5 years

“Additional” **Net Increase** \$ 96.25

Annual Yield - \$ 503,241 in 2022

### ISSUE 8

Chardon Township

1.25 Mills - Fire & EMS - 3 years

“Replacement and Increase” **Net Increase** \$ 12.07

Annual Yield - \$ 228,746 in 2022 Cost \$43.75

Current 1.00 Mills

Annual Yield - \$ 166,624 in 2021 Cost \$31.68

### ISSUE 9

Chester Township

0.50 Mill - Police & EMS - 5 years

“Additional” **Net Increase** \$ 17.50

Annual Yield - \$ 204,859 in 2022

## TOWNSHIP ISSUES - (continued)

### ISSUE 10

Claridon Township

1.76 Mills - Road and Bridge - 5 years

“Additional” **Net Increase** \$ 61.60

Annual Yield - \$ 159,902 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

### ISSUE 11

Hambden Township

0.50 Mills - Current Expenses - 5 years

“Renewal” **NO Increase** \$ 13.10

Annual Yield - \$ 63,336 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

### ISSUE 12

Hambden Township

1.50 Mills - Fire & EMS - 5 years

“Renewal and Increase” **Net Increase** \$ 17.50

Annual Yield - \$ 199,745 in 2022 Cost \$43.69

Current 1.00 Mills

Annual Yield - \$ 126,673 in 2021 Cost \$26.19

### ISSUE 13

Huntsburg Township

3.00 Mill - Road and Bridge - 5 years

“Renewal” **NO Increase** \$ 80.71

Annual Yield - \$ 207,731 in 2023

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

### ISSUE 14

Middlefield Township

2.50 Mills - Road and Bridge - 5 years

“Renewal” **NO Increase** \$ 79.16

Annual Yield - \$ 193,849 in 2022

### ISSUE 15

Munson Township

0.75 Mills - Roads and Bridges - 5 years

“Renewal” **NO Increase** \$ 20.01

Annual Yield - \$ 180,902 in 2022

### ISSUE 16

Newbury Township

5.50 Mills - Fire & EMS - Continuing

“Additional” **Net Increase** \$ 192.50

Annual Yield - \$ 1,064,624 in 2022

### ISSUE 17

Newbury Township

1.90 Mills - Road and Bridge - Continuing

“Renewal w/Term Change” **NO Increase** \$ 52.09

Annual Yield - \$ 335,258 in 2022

*Voted one year early - Not to be collected until Tax*

*Year 2022 (2023 Collection Year)*

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 November 2, 2021 ballot.

We have added the “LEVY ESTIMATOR” 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 “Levy Estimator”.

I hope you find this information informative and beneficial in allowing you to make an informed decision about tax issues when filling out your ballot.

If you have any questions, please call the Auditor’s Office (440) 285-2222 x1600 or direct line (440) 279-1600. **Burton and Newbury residents ONLY** may use (888) 714-0006 x1600 if calling from a land line. Also, you are welcome to visit us at our offices during regular business hours at your convenience.

We are here to serve.

Sincerely,

Charles E. Walder  
Gauga County Auditor