

**May 4, 2021
PRIMARY ELECTION ISSUES**

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

TOWNSHIP ISSUES

ISSUE 1

Chardon Township

2.75 Mills - Streets, Roads & Bridges - 5 Years

“Additional” Net Increase \$ 96.25

Annual Yield— \$503,241 in 2022

ISSUE 2

Parkman Township

4.50 Mills - Fire & EMS - 5 Years

“Additional” Net Increase \$ 157.50

Annual Yield— \$329,230 in 2022

SCHOOL DISTRICT ISSUES

ISSUE 3

Kenston Local School District

6.50 Mills - Combined Purposes - Continuing

4.75 Mills - Current Expense

1.75 Mills - Permanent Improvements

“Additional” Net Increase \$ 227.50

Annual Yield— \$5,953,884 in 2022

ISSUE 1 Lake County

Kirtland Local School District

2.05 Mills - Permanent Improvements - Continuing

“Renewal and Increase” Net Increase \$ 33.25

New Combined 2.05 Mills **Cost \$55.51**

Geauga County Annual Yield— \$5,367 in 2022

Current 1.10 Mills **Cost \$22.26**

Geauga County Annual Yield— \$2,373 in 2021

* This is a Renewal of a 1.10 mill levy first taxed in 1996. This 1.10 mill portion is a qualifying levy and therefore the taxpayer is eligible for Owner-Occupied and Non-Business credits on this portion. The Increase of 0.95 mill is non-qualifying and the taxpayer does not receive the above mentioned credits.

ISSUE 2 Lake County

Madison Local School District

6.99 Mills - Current Expenses - Continuing

“Additional” Net Increase \$244.65

Geauga County Annual Yield - \$10,869 in 2022



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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**LEVY
ESTIMATOR**



**Regarding the May 4, 2021
SPECIAL ELECTION
Property Tax Issues**

Provided by

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

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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 May 4, 2021 Special Election ballot.

We have added "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 our 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 in person at your convenience during office hours.

We are here to serve.

Sincerely,

Charles E. Walder
Gauga County Auditor

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.

