Regarding the May 4, 2021
SPECIAL ELECTION
Property Tax Issues

May 4, 2021

PRIMARY ELECTION ISSUES

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

\textbf{TOWNSHIP ISSUES}

\textbf{ISSUE 1}
Charndon Township
2.75 Mills - Streets, Roads & Bridges - 5 Years
\textit{“Additional” Net Increase} $ 96.25
Annual Yield — $503,241 in 2022

\textbf{ISSUE 2}
Parkman Township
4.50 Mills - Fire & EMS - 5 Years
\textit{“Additional” Net Increase} $ 157.50
Annual Yield — $329,230 in 2022

\textbf{SCHOOL DISTRICT ISSUES}

\textbf{ISSUE 3}
Kenston Local School District
6.50 Mills - Combined Purposes - Continuing
\textit{4.75 Mills - Current Expense}
\textit{1.75 Mills - Permanent Improvements}
\textit{“Additional” Net Increase} $ 227.50
Annual Yield — $5,953,884 in 2022

\textbf{ISSUE 1 Lake County}
Kirtland Local School District
2.05 Mills - Permanent Improvements - Continuing
\textit{“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.

\textbf{ISSUE 2 Lake County}
Madison Local School District
6.99 Mills - Current Expenses - Continuing
\textit{“Additional” Net Increase} $244.65
Geauga County Annual Yield — $10,869 in 2022

\textbf{TAX LEVY ESTIMATOR}

\textbf{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.

\begin{align*}
\text{Assessed Value} &= \text{(From your tax bill or call our office)} \quad $ \quad \text{(Assessed Value)} \\
\text{Millage} &= \text{(From issues in this brochure)} \quad (\text{i.e. } 1.0 \text{ Mill } = .001) \quad \times \quad \text{(Millage)} \\
\text{To account for Non Business and Owner Occupancy Credit} &= \times \quad \text{(Occupancy Credit)} \\
\text{Yearly Cost} &= \frac{\text{(Assessed Value)} \times \text{(Millage)} \times \text{(Occupancy Credit)}}{2} \\
\text{Semi-annual cost of Tax Issue} &= \frac{\text{(Yearly Cost)}}{2} \\
\end{align*}

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

\begin{align*}
\text{Assessed Value} &= \text{(From your tax bill or call our office)} \quad $ \quad \text{(Assessed Value)} \\
\text{From issues in this brochure)} \quad (\text{i.e. } 1.0 \text{ Mill } = .001) \quad \times \quad \text{(Millage)} \\
\text{Yearly Cost} &= \frac{\text{(Assessed Value)} \times \text{(Millage)}}{2} \\
\text{Semi-annual cost of Tax Issue} &= \frac{\text{(Yearly Cost)}}{2} \\
\end{align*}

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.

\textbf{Furnished and Provided as a Public Service by}
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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
Geauga County Auditor