

TOWNSHIP ISSUES - (continued)

ISSUE 20

Newbury Township

2.50 Mills - Community Center - 5 years
"Additional" **Net Increase \$ 87.50**
Annual Yield - \$ 489,920 in 2023

ISSUE 21

Parkman Township

1.50 Mills - Road and Bridge - Continuing
"Renewal with Term Change" **NO Increase \$ 41.26**
Annual Yield - \$ 112,377 in 2024
Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

ISSUE 22

Thompson Township

1.00 Mills - Road and Bridge - 5 years
"Replacement" **Net Increase \$ 7.76**
Annual Yield - \$ 61,630 in 2024 Cost \$35.00
Current 1.00 Mills
Annual Yield - \$ 55,701 in 2023 Cost \$27.24
Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

CITY and VILLAGE ISSUES

ISSUE 4

Aquilla Village

4.00 Mills - Current Expense - 5 years
"Renewal" **NO Increase \$ 42.37**
Annual Yield - \$ 6,915 in 2023

ISSUE 5

Burton Village

4.75 Mills - Fire & EMS - 4 years
"Renewal" **NO Increase \$ 107.14**
Annual Yield - \$ 118,832 in 2023

ISSUE 6

Burton Village

2.00 Mills - Police - 3 years
"Renewal" **NO Increase \$ 62.47**
Annual Yield - \$ 58,209 in 2023

ISSUE 7

Middlefield Village

1.45 Mills - EMS - 5 years
"Renewal" **NO Increase \$ 25.33**
Annual Yield - \$ 107,650 in 2023



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) \$ _____
Millage (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

Geauga County Auditor
231 Main Street, Courthouse Annex
Chardon, OH 44024-1293
(440) 285-2222 Extension 1600

OR

Direct Line 440-279-1600

Website: <http://www.auditor.co.geauga.oh.us>

Email: auditor@gcauditor.com

LEVY



ESTIMATOR



Regarding the November 8, 2022

GENERAL ELECTION

Property Tax Issues

Provided by

Geauga County Auditor
CHARLES E. WALDER
Chief Fiscal Officer



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 8, 2022

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 3

Geauga County Board of Mental Health

0.50 Mill - Mental Health - 5 years

“Renewal” NO Increase \$ 13.53

Annual Yield - \$ 1,614,266 in 2024

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

SCHOOL DISTRICT ISSUE

ISSUE 1

Cardinal Local Schools

9.70 Mills - Current Expenses - 5 years

“Renewal” NO Increase \$ 263.27

Annual Yield - \$ 3,115,607 in 2023

SPECIAL DISTRICT ISSUES

ISSUE 2

West Geauga Joint Recreation District

0.20 Mills - Recreation Purposes - 5 years

“Renewal” NO Increase \$ 2.70

Annual Yield - \$ 89,965 in 2023

TOWNSHIP ISSUES

ISSUE 8

Auburn Township

1.00 Mill - Road and Bridge - 5 years

“Renewal” NO Increase \$ 26.57

Annual Yield - \$ 268,213 in 2023

ISSUE 9

Auburn Township

2.00 Mills - Road and Bridge - 5 years

“Renewal” NO Increase \$ 60.74

Annual Yield - \$ 536,425 in 2023

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

ISSUE 10

Burton Township

1.00 Mills - Fire & EMS - 5 years

“Replacement” Net Increase \$ 3.38

Annual Yield - \$ 92,305 in 2024 Cost \$35.00

Current 1.00 Mills

Annual Yield - \$ 84,636 in 2023 Cost \$31.62

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

TOWNSHIP ISSUES - (continued)

ISSUE 11

Chardon Township

2.00 Mills - Road and Bridge - 5 years

“Renewal” NO Increase \$ 50.98

Annual Yield - \$ 310,016 in 2024

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

ISSUE 13

Claridon Township

2.30 Mills - Fire & EMS - 5 years

“Renewal” Net Increase \$ 55.68

Annual Yield - \$ 190,748 in 2024 Cost \$72.76

Currently collected at 0.54 Mills per Trustees

Annual Yield - \$ 44,784 in 2023 Cost \$17.08

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

ISSUE 14

Huntsburg Township

3.00 Mills - Road and Bridge - 5 years

“Additional” Net Increase \$ 105.00

Annual Yield - \$ 235,461 in 2023

ISSUE 15

Middlefield Township

2.50 Mill - Road and Bridge - 4 years

“Renewal” NO Increase \$ 80.89

Annual Yield - \$ 199,864 in 2023

ISSUE 16

Middlefield Township

1.60 Mills - Ambulance & EMS - 5 years

“Renewal” NO Increase \$ 50.87

Annual Yield - \$ 126,290 in 2023

ISSUE 17

Montville Township

2.00 Mills - Fire & EMS - 5 years

“Renewal” NO Increase \$ 64.25

Annual Yield - \$ 108,774 in 2023

ISSUE 18

Munson Township

2.00 Mills - Road and Bridge - 5 years

“Renewal” NO Increase \$ 34.99

Annual Yield - \$ 337,441 in 2024

Voted one year early - Not to be collected until Tax Year 2023 (2024 Collection Year)

ISSUE 19

Munson Township

1.00 Mills - Fire & EMS - 5 years

“Renewal” NO Increase \$ 26.70

Annual Yield - \$ 243,302 in 2024

Voted one year early - Not to be collected until Tax Year 2023 (2024 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 8, 2022 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