



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 2, 2023 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 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



## 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.

