

TOWNSHIP ISSUES - (continued)

ISSUE 13
Montville Township
1.00 Mills - Road and Bridge - Continuing
“Renewal w/Term Change” **NO Increase \$28.00**
Annual Yield - \$ 55,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 14
Montville Township
2.50 Mills - Road and Bridge - 5 years
“Additional” **Net Increase \$ 88.00**
Annual Yield - \$ 149,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 11
Munson Township
0.95 Mills - Road and Bridge - 5 years
“Additional” **Net Increase \$ 33.00**
Annual Yield - \$ 264,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 12
Munson Township
1.15 Mills - Fire & EMS - 5 years
“Additional” **Net Increase \$ 40.00**
Annual Yield - \$ 320,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 15
Newbury Township
2.00 Mills - Road and Bridge - Continuing
“Renewal w/Term Change” **NO Increase \$55.00**
Annual Yield - \$ 361,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 16
Parkman Township
0.90 Mills - Road and Bridge - Continuing
“Renewal w/Term Change” **NO Increase \$10.00**
Annual Yield - \$ 30,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 17
Thompson Township
2.50 Mills - Fire & EMS - 5 years
“Additional” **Net Increase \$ 88.00**
Annual Yield - \$ 158,000 in 2024

TOWNSHIP ISSUES - (continued)

ISSUE 18
Thompson Township
1.50 Mills - Police & EMS - 4 years
“Renewal” **NO Increase \$ 41.00**
Annual Yield - \$ 85,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

ISSUE 19
Troy Township
5.00 Mills - Road and Bridge - 5 years
“Renewal” **NO Increase \$ 82.00**
Annual Yield - \$ 191,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 Collection Year)

CITY and VILLAGE ISSUES

ISSUE 25
Aquila Village
3.53 Mills - Current Expense - 5 years
“Renewal and Increase” **Net Increase \$ 89.00**
Annual Yield - \$ 16,000 in 2024 Cost \$121.00
Current 1.00 Mills
Annual Yield - \$ 4,000 in 2023 Cost \$ 32.00

ISSUE 26
South Russell Village
2.00 Mills - Police & EMS - 5 years
“Renewal” **NO Increase \$ 22.00**
Annual Yield - \$ 140,000 in 2025
Voted one year early - Not to be collected until Tax
Year 2024 (2025 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) \$ _____
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.

* Assessed Value is 35% of Market Value

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LEVY
ESTIMATOR



Regarding the November 7, 2023
GENERAL 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 November 7, 2023 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 or Taxing District. The website address is <http://www.auditor.geauga.oh.gov> and click on "TAX INFO" then "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.

November 7, 2023

GENERAL ELECTION ISSUES

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

COUNTY ISSUES

ISSUE 23

Geauga County Board of Health

0.20 Mill - Health Programs - 5 years

"Renewal" NO Increase \$ 5.00

Annual Yield - \$ 653,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 22

Geauga County Board of Mental Health

0.70 Mill - Mental Health - 5 years

"Renewal" NO Increase \$ 19.00

Annual Yield - \$ 2,285,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

SCHOOL DISTRICT ISSUE

ISSUE 20

Kenston Local School District

1.35 Mills - Permanent Improvements - 5 years

"Additional" Net Increase \$ 47.00

Annual Yield - \$ 1,265,000 in 2024

ISSUE 3a

Madison Local School District

1.00 Mills - Permanent Improvements - 5 years

"Renewal" NO Increase \$ 11.00

Geauga County Annual Yield - \$ 1,000 in 2024

ISSUE 3a

Mentor Exempted Village School District

2.50 Mills - Permanent Improvements - 5 years

"Additional" Net Increase \$ 88.00

Geauga County Annual Yield - \$ 19,000 in 2024

ISSUE 4a

Mentor Exempted Village School District

6.73 Mills - Emergency - 5 years

"Renewal" NO Increase \$ 236.00

Geauga County Annual Yield - \$ 50,000 in 2024

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

SPECIAL DISTRICT ISSUES

ISSUE 21

East Gauga Fire District

4.70 Mills - Fire & EMS - Continuing

"Replacement w/inc & Term Change" Net Increase \$ 78.00

Annual Yield - \$ 916,000 in 2024 Cost \$165.00

Current 2.80 Mills

Annual Yield - \$ 494,000 in 2023 Cost \$ 87.00

TOWNSHIP ISSUES

ISSUE 3

Bainbridge Township

1.00 Mills - Road and Bridge - 5 years

"Renewal" NO Increase \$ 24.00

Annual Yield - \$ 534,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 4

Chardon Township

3.00 Mills - Road and Bridge - 5 years

"Additional" Net Increase \$ 105.00

Annual Yield - \$ 555,000 in 2024

ISSUE 5

Chardon Township

2.50 Mills - Fire & EMS - 3 years

"Renewal" NO Increase \$ 67.00

Annual Yield - \$ 406,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 6

Chester Township

2.75 Mills - Fire & EMS - Continuing

"Renewal w/Term Change" NO Increase \$ 87.00

Annual Yield - \$ 1,050,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 7

Chester Township

1.80 Mills - Fire & EMS - Continuing

"Renewal w/Term Change" NO Increase \$ 37.00

Annual Yield - \$ 522,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 8

Chester Township

1.50 Mills - Police & EMS - Continuing

"Additional" Net Increase \$ 53.00

Annual Yield - \$ 623,000 in 2024

ISSUE 9

Hambden Township

1.00 Mill - Road and Bridge - 5 years

"Renewal" NO Increase \$ 26.00

Annual Yield - \$ 129,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)

ISSUE 10

Hambden Township

0.80 Mills - Road and Bridge - 5 years

"Renewal" NO Increase \$ 26.00

Annual Yield - \$ 110,000 in 2025

Voted one year early - Not to be collected until Tax Year 2024 (2025 Collection Year)