March 19, 2024 PRIMARY ELECTION ISSUES

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

SCHOOL ISSUES

ISSUE 1

Berkshire Local School District

2.50 Mills - Permanent Improvements - 5 years "Renewal" NO Increase \$ 28.00

Annual Yield— \$414.000 in 2025

ISSUE LC1

Kirtland Local School District

3.44 Mills - \$1,450,000 Emergency - 10 years

"Renewal" NO Increase \$ 105.00

Annual Geauga County Yield— \$11,000 in 2025

ISSUE LC1

Madison Local School District

1.50 Mills - \$697,270 Emergency - 5 years

"Renewal" NO Increase \$ 46.00
Annual Geauga County Yield— \$2,000 in 2025

TOWNSHIP ISSUES

ISSUE 3

Chardon Township

3.00 Mills - Road and Bridge - 5 years

"Additional" Net Increase \$ 105.00

Annual Yield— \$682,000 in 2025



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.

(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	X875
Year Cost (divided by 12)	\$12
Monthly cost of	\$

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
Year Cost	
(divided by 12)	\$
	12
Monthly 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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Regarding the March 19, 2024
PRIMARY 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 March 19, 2024 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

Website: https://auditor.geauga.oh.gov 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 Geauga 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.

