

TOWNSHIP ISSUES

ISSUE 4

Auburn Township
1.00 Mill - Road & Bridge - 5 years
"Renewal" **NO Increase** \$ 30.15
Annual Yield - \$ 256,035 in 2012

ISSUE 5

Bainbridge Township
1.85 Mills - Fire - Continuing
"Additional" **Net Increase** \$ 56.66
Annual Yield - \$ 1,002,888 in 2012

ISSUE 6

Bainbridge Township
2.00 Mills - Road & Bridge - 5 years
"Renewal" **NO Increase** \$ 40.99
Annual Yield - \$ 734,117 in 2012

ISSUE 7

Burton Township
0.90 Mills - Fire - 5 years
"Renewal" **NO Increase** \$ 21.91
Annual Yield - \$ 56,324 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

ISSUE 8

Burton Township
1.10 Mills - Road & Bridge - 5 years
"Renewal" **NO Increase** \$ 21.75
Annual Yield - \$ 56,098 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

ISSUE 9

Chester Township
0.50 Mills - Police - 5 years
"Renewal" **NO Increase** \$ 8.56
Annual Yield - \$ 104,859 in 2012

ISSUE 10

Claridon Township
2.40 Mills - Road & Bridge - 5 years
"Renewal" **NO Increase** \$ 32.58
Annual Yield - \$ 82,484 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

TOWNSHIP ISSUES - cont'd

ISSUE 11

Claridon Township (including Aquilla Village)
1.75 Mills - Fire - 5 years
"Replacement and Decrease" **Net Increase** \$ 32.05
Annual Yield - \$ 138,497 in 2013 Cost \$ 53.59
Current 2.00 Mills
Annual Yield - \$ 58,934 Cost \$ 21.54
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

ISSUE 12

Hambden Township
1.50 Mills - Fire - 5 years
"Renewal" **NO Increase** \$ 45.94
Annual Yield - 185,283 in 2012

ISSUE 13

Huntsburg Township
1.50 Mills - Current Expense - 5 years
"Additional" **Net Increase** \$ 45.94
Annual Yield - \$ 95,762 in 2012

ISSUE 16

Thompson Township
1.50 Mills - Police - 4 years
"Renewal" **NO Increase** \$ 45.94
Annual Yield - \$ 74,801 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

ISSUE 17

Thompson Township
2.35 Mills - Road & Bridge - 5 years
"Replacement" **Net Increase** \$ 17.86
Annual Yield - \$ 117,188 in 2013 Cost \$71.97
Current 2.35 Mills
Annual Yield - \$ 89,311 Cost \$54.11
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

SPECIAL DISTRICT ISSUES

ISSUE 20

Kirtland Public Library
1.00 Mill - Current Expense - 4 years
"Renewal" **NO Increase** \$ 30.63
Geauga County Annual Yield - \$ 2,378 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

SPECIAL DISTRICT ISSUES—cont'd

ISSUE 15

Russell Township Park District
1.00 Mill - Park - 5 years
"Renewal" **NO Increase** \$ 16.50
Annual Yield - \$ 149,313 in 2013
Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

TAX LEVY CALCULATOR

Use the formula below to calculate the impact of any of the issues 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
10% Rollback and
2 1/2% Owner
Occupied Credit X .875

Year Cost
(divided by 12) \$ _____
12

Monthly cost of
Tax Issue = \$ _____

Furnished and Provided as a Public Service by

FRANK J. GLIHA

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LEVIES
that **IMPACT** your
TAXES



Regarding the November 8, 2011

GENERAL ELECTION

Property Tax Issues

Provided by

Geauga County Auditor

FRANK J. GLIHA

Chief Fiscal Officer

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VOTED LEVIES

ADDITIONAL LEVIES:

- ◆ Do increase taxes, therefore they are more difficult to pass.
- ◆ Generate additional revenue.
- ◆ May be voted in any election.
- ◆ Generally are for a fixed number of years. (5 years is the most common.)

CONTINUING LEVIES:

- ◆ Are the same as additional levies, however, are imposed for a continuing period of time with no expiration dates. Are most common in School District issues.
- ◆ May be replaced in order to generate additional revenue at any election in any year, however, may only be submitted to voters once per year.

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.

RENEWAL LEVIES:

- ◆ Do not increase taxes, therefore they are easier to pass.
- ◆ Generate approximately the same amount of revenue as the year before.
- ◆ May be voted in a November General Election up to one year early but in no instance do they overlap with an existing levy.
- ◆ Generally are for a fixed number of years. (5 years is the most common.)

REPLACEMENT LEVIES:

- ◆ Do increase taxes, however, not as much as additional levies. For example: A 2.0 Mill Fire Levy first passed in 1990 is currently being collected at 1.26 Mills as a result of increased values. The replacement of this levy would restore the rate to 2.0 Mills or an increase of .74 Mills.
- ◆ Generate additional revenues.
- ◆ Replacement Millage may be increased or decreased to obtain a specific amount of dollars per year. For example: a 1.50 Mill levy first passed in 1985 may yield \$100,000 per year, however, due to increased values a 1.0 Mill levy may yield \$135,000 in 2006, therefore, the 1985 1.50 Mill levy may be replaced and decreased to 1.0 Mill.



November 8, 2011

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.**

SCHOOL DISTRICT ISSUES

ISSUE 18

Cardinal Local School District

4.50 Mills - Emergency - 3 years

"Additional" Net Increase \$ 137.81

Annual Yield - \$ 1,300,000 in 2012

ISSUE 19

Kirtland Local School District

4.00 - Emergency - 5 years

"Additional" Net Increase \$ 122.50

Geauga County Annual Yield - \$ 9,512 in 2012

ISSUE 21

Newbury Local School District

4.50 Mills - Emergency - 5 years

"Renewal" NO Increase \$ 137.81

Annual Yield - \$ 800,000 in 2013

Voted one year early - Not to be collected until Tax Year 2012 (2013 Collection Year)

ISSUE 22

Riverside Local School District

5.97 Mills - Emergency - 5 years

"Additional" Net Increase \$ 182.83

Geauga County Annual Yield - \$ 24,124 in 2012

ISSUE 23

West Geauga Local School District

0.95 Mills - Permanent Improvement - 5 years

"Additional" Net Increase \$ 29.09

Annual Yield - \$ 631,480 in 2012

VILLAGE ISSUES

ISSUE 30

South Russell Village

4.20 Mills - Current Expense - 5 years

"Renewal" NO Increase \$ 31.21

Annual Yield - \$ 166,441 in 2013

Voted one year early - Not to be collected until Tax Year 2012 (2013 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, 2011 ballot.

We have added "LEVIES that IMPACT your TAXES" 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 "Levies Impact".

I hope you find this information informative and beneficial in allowing you to make an informed decision about tax issues at the ballot box.

If you have any questions, please call the Auditor's Office (440) 285-2222, 564-7131, or 834-1856, extension 1600 or direct line 440-279-1600 or visit us at your convenience.

We are here to serve.

Sincerely,

Frank J. Gliha
Geauga County Auditor