

TOWNSHIP ISSUES - (continued)

ISSUE 14

Thompson Township
 2.00 Mills - Road & Bridge - 4 years
 "Additional" **Net Increase \$ 70.00**
 Annual Yield - \$ 167,248 in 2026

ISSUE 15

Troy Township
 2.90 Mills - Fire & EMS - 5 years
 "Renewal" **NO Increase \$ 77.00**
 Annual Yield - \$ 210,344 in 2027
Voted one year early - Not to be collected until Tax Year 2026 (2027 Collection Year)

VILLAGE ISSUES

ISSUE 2

Burton Village
 3.00 Mills - Road Improvement - 5 years
 "Renewal" **NO Increase \$ 76.00**
 Annual Yield - \$ 95,154 in 2026

ISSUE 3

Burton Village
 2.00 Mills - Police - 3 years
 "Renewal" **NO Increase \$ 50.00**
 Annual Yield - \$ 63,262 in 2026



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November 4, 2025
GENERAL ELECTION
Property Tax Issues

Provided by
Geauga County Auditor
CHARLES E. WALDER
Chief Fiscal Officer

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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. An Additional or Replacement levy is non-qualifying. The portion of an increase to a qualifying levy is non-qualifying.

* Assessed/Taxable Value is 35% of Market/Appraised Value

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 = \$ _____

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LEVY



ESTIMATOR



Regarding the November 4, 2025
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VOTED LEVIES

ADDITIONAL LEVIES:

- ◆ New levy that increases taxes.
- ◆ Generates additional revenue.
- ◆ May be voted in any election.

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.

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.

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 and may not be renewed.

SUBSTITUTE LEVIES:

- ◆ Does not increase taxes on current property owners, but will generate additional revenues as a result of residential and commercial new construction.
- ◆ Replaces one or more existing emergency levies.

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.

November 4, 2025

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 ISSUE

ISSUE 1

Geauga County Job & Family Services

0.70 Mills - Childrens Services - 5 years

“Renewal” NO Increase \$ 15.00

Annual Yield - \$ 2,331,346 in 2027

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

SCHOOL DISTRICT ISSUE

ISSUE 16

West Geauga Local School District

4.82 Mill - Subs. Multiple Emergency - Continuing

“Substitute” NO Increase \$ 148.00

Annual Yield - \$ 6,050,000 in 2026

Current 2.95 Mills

Annual Yield - \$ 3,700,000 in 2025 Cost \$ 90.00

Increase due to Budget Commission Suppression of

1.87 mill Emergency (\$2,350,000) not collected in 2025

SPECIAL DISTRICT ISSUE

ISSUE 17

Geauga County Park District

1.20 Mills - Preserving & Protecting Land -20 years

“Renewal and Increase” Net Increase \$ 17.00

Annual Yield - \$ 3,384,360 in 2027 Cost \$ 23.00

Current 0.70 Mills

Annual Yield - \$ 1,030,346 in 2026 Cost \$ 6.00

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

TOWNSHIP ISSUES

ISSUE 4

Auburn Township

1.00 Mills - Road and Bridge - 5 years

“Renewal” NO Increase \$ 20.00

Annual Yield - \$ 277,573 in 2027

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

ISSUE 6

Bainbridge Township

2.00 Mills - Road and Bridge - 5 years

“Renewal” NO Increase \$ 29.00

Annual Yield - \$ 835,134 in 2027

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

TOWNSHIP ISSUES - (continued)

ISSUE 7

Burton Township

3.00 Mills - Road & Bridge - 5 years

“Replacement” Net Increase \$ 30.00

Annual Yield - \$ 351,333 in 2027 Cost \$105.00

Current 3.00 Mills

Annual Yield—\$260,131 in 2026 Cost \$ 75.00

Annual Yield - \$241,054 in 2025 Cost \$ 69.00

Reduced to 2.78 mills for Collection Year 2025 per

Trustee action

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

ISSUE 8

Claridon Township

1.50 Mills - Road & Bridge - 5 years

“Additional” Net Increase \$ 53.00

Annual Yield - \$ 183,175 in 2026

ISSUE 9

Hambden Township

0.80 Mills - Permanent Improvements - 5 years

“Renewal” NO Increase \$ 17.00

Annual Yield - \$ 105,480 in 2026

ISSUE 10

Hambden Township

1.50 Mills - Fire & EMS - 5 year

“Renewal” NO Increase \$ 32.00

Annual Yield - \$ 197,776 in 2027

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

ISSUE 11

Hambden Township

2.28 Mills - Fire & EMS - 5 years

“Renewal and Increase” Net Increase \$ 27.00

Annual Yield - \$ 350,285 in 2027 Cost \$ 63.00

Current 1.50 Mills

Annual Yield - \$ 207,805 in 2026 Cost \$ 36.00

Voted one year early - Not to be collected until Tax

Year 2026 (2027 Collection Year)

ISSUE 12

Huntsburg Township

1.50 Mill - Fire & EMS - 5 years

“Replacement” Net Increase \$ 26.00

Annual Yield - \$ 158,727 in 2026 Cost \$ 53.00

Current 1.50 Mills

Annual Yield - \$ 99,012 in 2025 Cost \$ 27.00

ISSUE 13

Russell Township

2.50 Mills - Police & EMS - Continuing

“Additional” Net Increase \$ 88.00

Annual Yield - \$ 999,145 in 2026

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 4, 2025 ballot.

We have added the data for 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