

## Levy Types as of 11-3-08

### **Additional**

- Do increase taxes and generate additional revenue.
- May be voted in any election.
- Generally are for a fixed number of years. (5 years is the most common.)

### **Replacement**

- 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 \$125,000 in 1998, therefore, the 1985 1.50 mill levy may be replaced and decreased to 1.0 mill.

### **Renewal**

- Do not increase taxes, but 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.)
- Renewals with an increase will increase your taxes by the amount of the increased millage.

### **Continuing**

- 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 the voters once per year.

### **Emergency School Districts Levies**

- School Districts 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 the emergency levies to be included in the twenty mill calculation. The maximum number of years an emergency levy can be levied is five years.