Understanding the Sandusky City Schools Levy

A simple guide for Sandusky City School District residents • Erie County, Ohio

What is on the ballot?

Sandusky City Schools is asking voters to consider a 4.9-mill operating levy. An operating levy provides revenue for the day-to-day operation of the school district rather than for a specific building construction project.

What is a mill?

A mill is a property-tax rate. One mill equals $1 of tax for every $1,000 of taxable assessed value. In Erie County, as throughout Ohio, real property is generally assessed for taxation at 35% of its market (appraised) value.

For a new fixed-rate levy, 1 mill is generally equal to $35 per year for each $100,000 of a home's market value, before applicable tax credits or exemptions.

$100,000 market value × 35% = $35,000 assessed value
$35,000 × 4.9 mills = $171.50 per year

What would a 4.9-mill levy cost?

Home Market Value	Approx. Annual Cost	Approx. Monthly Cost
$100,000	$171.50	$14.29
$150,000	$257.25	$21.44
$200,000	$343.00	$28.58
$250,000	$428.75	$35.73
$300,000	$514.50	$42.88

These are basic gross estimates. Actual tax bills can differ because of property-tax credits, exemptions and individual property circumstances.

Why doesn't a rise in property values automatically mean the same rise in school revenue?

Ohio's House Bill 920 property-tax reduction factors generally reduce the effective rate of many existing voted fixed-rate levies when property values rise through reappraisal or update. The purpose is to prevent those levies from automatically generating the same percentage increase in revenue simply because existing property values increased.

Sandusky City Schools' own five-year forecast explains that reduction factors are applied to voted property-tax levies and that the effective millage can differ between residential/agricultural and commercial/industrial property.

What about the 20-mill floor and House Bill 186?

The 20-mill floor is an Ohio school-funding/property-tax provision that can affect how reduction factors operate for qualifying school operating millage. House Bill 186 added an inflation-related credit for certain taxpayers in school districts where the 20-mill floor is triggered.

Parcels in the Sandusky City School District do not receive the House Bill 186 Inflation Cap Credit. This is an important distinction when discussing Sandusky's property taxes.

What does an operating levy support?

- Teachers, administrators and support staff
- Employee benefits
- Student programs and educational services
- Transportation
- Utilities and building operations
- Technology and classroom materials
- Routine maintenance and other day-to-day district expenses

Has Sandusky City Schools had a 4.9-mill levy before?

Yes. Sandusky City School District voters approved an additional 4.9-mill continuing operating levy in November 2012. District financial records also identify that levy as part of the district's long-term financial planning.

Where can I check my property's value?

The Erie County Auditor maintains current property values, school tax-rate information and an online tax estimator. A homeowner can use the Auditor's appraised value for the property when estimating the basic cost of a proposed levy.

The key point

A 4.9-mill operating levy is a request for local revenue to support the ongoing operation of Sandusky City Schools. For a home with a $100,000 market value, the basic gross calculation is approximately $171.50 per year, or $14.29 per month, before applicable credits or exemptions.