

HB 140 – What does it mean to you?

Effective September 13, 2022, HB 140, also known as the Ballot Uniformity and Transparency Act, will be changing the way that levies will be appearing on the ballot beginning in May 2023. Below are some key changes that you need to be aware of, as well as, a comparison between the November 2022 renewal levy and what it would have looked like under the HB 140 changes.

Changes:

- The term valuation is now being changed to taxable value. Both represent the same amount, which, for residential property generally, is 35% of a county auditor’s appraised value.
- Instead of the tax rate being measured in terms of “one hundred dollars of valuation”, it will now be measured in terms of “\$100,000 of the county auditor’s appraised value”. This amount will be rounded to the nearest dollar. Please note that neither the previous ballot language, or the language under HB 140, accounts for the (up to) 12.5% reduction from homestead and rollback, should the levy qualify for it (any levy originally passed prior to November 2013).
- Any language that was previously printed in boldface type, or appeared in a different font, will no longer be presented in that manner.

November 2022 levy renewal language (original)

Shall a levy renewing an existing levy be imposed by the Willoughby-Eastlake City School District for the purpose of **providing for the emergency requirements of the School District** in the sum of \$4,745,186 and a levy of taxes to be made outside of the ten-mill limitation estimated by the county auditor to average 2.44 mills for each one dollar of valuation, which amounts to 24.4 cents for each one hundred dollars of valuation, for a period of ten years, commencing in 2022, first due in calendar year 2023?

November 2022 levy renewal language (changes from HB 140)

Shall a levy renewing an existing levy be imposed by the Willoughby-Eastlake City School District for the purpose to avoid an operating deficit of the School District in the sum of \$4,745,186 and a levy of taxes to be made outside of the ten-mill limitation estimated by the county auditor to average 2.44 mills for each \$1 dollar of taxable value, which amounts to \$85 for each \$100,000 of the county auditor’s appraised value, for a period of ten years, commencing in 2022, first due in calendar year 2023?

