

ETPI Analysis Ohio School District Operating Levies, 1994-2006

Ohio relies upon voter approved tax levies to support public schools to a greater extent than any other state in the nation. It has been an on-going project of the Education Tax Policy Institute (ETPI) to track the utilization and passage rates of Ohio's many different types of operating levies. ETPI is pleased to announce the release of a detailed analysis of school operating levies in Ohio from 1994-2006.

Ohio school districts placed 3433 standard operating levies on the ballot over the 13 year span from February 1994 through November 2006. 1876 (54.6%) of these levies were approved by voters. ETPI's analysis examines school levy activity in Ohio across the following dimensions:

- 1) **By election**, looking at levy frequency and success in February, May, August, and November elections.
- 2) **By levy type**, analyzing the frequency and passage rates of emergency levies, continuing property tax levies, term limited property tax levies, school district income tax issues, replacement levies, and renewal levies.
- 3) **By year**, examining patterns in the utilization of levies over time.

In addition, ETPI's analysis also provides special sections discussing the following:

- Joint Vocational School District (JVSD) operating levies from 1994-2006
- Millage reduction levies, emphasizing the recent use of "pre-emptive" millage reduction levies of 0.01 mills placed on the ballot by school districts to forestall larger reductions by anti-tax groups
- The newly authorized (in 2005) "Earned Income Tax" levy option for school districts