

Analysis and Summary of 2007
School Levies

Howard Fleeter
Education Tax Policy Institute

OSBA & OASBO
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ETPI Report "*Analysis of Ohio School
District Operating Levies From 1994
through 2006*"

Can be found on the ETPI website:

<http://www.etpi-ohio.org/>

*"Analysis of Ohio School District Operating
Levies From 1994 through 2006"*

- Focus on Operating Levies
- Levy Analysis by Year
- Levy Analysis by Election
- Levy Analysis by Levy Type
 - Emergency, Property, Income Tax
 - Continuing vs. Term Limited
 - New, Renewal, Replacement
- JVS Levies
- Millage Reduction Levies
- Earned Income Tax Levies

ETPI Levy Analysis in 2008

- Operating Levy report will be updated in January 2008 to include 2007 levy activity and results
- New Analysis of operating levy passage rates by millage rates (2003-2007)
- (Hopefully) New analysis of operating levy success on first attempt, second attempt, third attempt, and so on... (2003-2007)
- Analysis of Capital levies to accompany operating levy analysis

Sources of Levy Data

- Secretary of State's website
 Contains actual ballot language
 Lists each issue separately
 Organized by County
 Income Tax and property tax issues in different files
- ODE website
 All issues in a single file
 Summary and comparison data provided
 Combined issues counted once not twice

2007 Levy Summary

	# of Levies	# Passing	% Passing
2007 Total	412	209	50.7%
2002-06 Avg	481	248	51.6%
2007 Operating	253	130	51.4%
2002-06 Avg	308	155	50.2%
2007 Capital	159	79	49.7%
2002-06 Avg	166	89	53.6%

2007 Emergency Levies

	# of Levies	# Passing	% Passing
2007 Total Emergencies	109	62	56.9%
2007 New Emergencies	45	10	22.2%
2007 Renewal Emergencies	64	52	82.25%
1994-2006 Emergencies	106 (Avg)		58.6%
1994-06 New Emergencies	55 (Avg)		33.8%
1994-06 Renew Emergencies	51 (Avg)		85.6%

2007 Continuing New & Replacement Property Levies

	# of Levies	# Passing	% Passing
2007 New Continuing Property Levies	27	10	37.0%
1994-2006 Continuing Levies	52 (avg)	24 (avg)	45.2%
2007 Replacement Continuing Levies	7	1	14.3%
1994-2006 Cont. Replace. Levies	66 (total)	34 (total)	51.5%

2007 Term-Limited Property Levies New and Renewal

	# of Levies	# Passing	% Passing
2007 New Term-Limited	12	3	25.0%
1994-2006 New Term-Limited	33 (avg)	17 (avg)	52.1%
2007 Renewal Term-Limited	27	27	100.0%
1998-2006 Renew Limited	25	24	95.1%
2007 Replace Term-Limited	12	6	50%
1994-06 Replace Term-Limited	10 (avg)	7 (avg)	72.0%

2003-2007 Levies* By Millage Rate

Millage Rate	# of Levies	# Passing	% Passing
0.1 - 3.99 Mills	686	451	66%
4.0 -6.99 Mills	795	396	50%
7.0 Mills and >	545	206	38%

* Includes all levies, operating and capital

“Comparison” of Traditional and “Earned Income” School Income Tax Levies

Year	Traditional			Earned Income		
	# of Levies	# Passing	% Passing	# of Levies	# Passing	% Passing
Nov. 2005	26	6	23.1%	7	1	14.3%
2006	45	21	46.7%	26	8	30.8%
2007	33	15	45.5%	19	3	15.8%
2005-07 Total	104	42	40.4%	52	12	23.1%
New Levies	82	20	24.4%	51	11	21.6%
Renewals	22	22	100.0%	1	1	100.0%

Earned Income Tax Levies by Attempt

	# of Levies	# Passing	# Failing	% Passing
First Attempt	41	9	32	22.0%
Second Attempt	5	1	4	20%
Third Attempt	3	2	1	66.7%
Total Levies	52	12	40	23.1%
Total Districts	41	12	29	29.3%

Analysis of Other Levies “By Attempt”

Much harder for other levies

Where do you start?

Our Idea: start in 2002 and analyze
2003-2007

What constitutes a second attempt?

Within a year?

Different type of levy?

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public about the implications of changes in
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