

Property Revaluation Effects

Recently, Lucas County residents received their new projected assessed property values.

The average projected county-wide increase of 29.5%, is creating a challenging scenario for AWLS and District residents.

THE BLADE



Assessed Lucas County property values increase by 29.5 percent

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Lucas County School District Millage Rates

This chart should look familiar.
It shows that AWLS has the
lowest effective millage rates
in the county.

This usually considered a good
thing for property owners
because it means their school
taxes are lower than neighboring
communities.



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Comparison of Area School Districts Voted & Effective Millage 2023 Duplicate (Collection 2024)

School Districts wholly or mostly located in Lucas County:

School District	Mills	General Operations	Bond	Perm Imp	Voc School	Grand Total	Cost/\$100K Home	**2020 ODE School District Report Card	
								Performance Index	Indicators Met
Ottawa Hills	Total Gross	139.95	2.10	4.00	0.00	146.05	\$2,415		
	Effective	71.68	2.10	3.33	0.00	77.11			
Maumee	Total Gross	86.50	5.00	2.65	3.20	97.35	\$1,625		
	Effective	42.28	5.00	2.03	2.66	51.97			
Washington	Total Gross	84.20	2.65	3.20	0.00	90.05	\$1,543		
	Effective	43.90	2.65	2.43	0.00	48.98			
Sylvania	Total Gross	81.80	3.10	1.30	0.00	86.20	\$1,341		
	Effective	39.04	3.10	1.01	0.00	43.15			
Springfield	Total Gross	75.00	0.46	2.25	3.20	80.91	\$1,265		
	Effective	35.57	0.46	1.83	2.66	40.52			
Toledo	Total Gross	65.35	3.84	2.00	0.00	71.19	\$1,278		
	Effective	35.55	3.84	1.65	0.00	41.04			
Oregon	Total Gross	62.95	3.50	2.00	0.00	68.45	\$1,196		
	Effective	33.56	3.50	1.55	0.00	38.61			
Anthony Wayne	Total Gross	65.95	3.20	2.20	3.20	74.55	\$1,015		
	Effective	24.34	3.20	2.20	2.66	32.40			

School Districts partially located in Lucas County:

Income Tax	School District	Mills	General Operations	Bond	Perm Imp	Voc School	Grand Total	Cost/\$100K Home	Performance Index	Indicators Met
0.75%	Swanton	Total Gross	54.10	1.20	1.40	3.20	59.90	\$859		
		Effective	22.80	1.20	1.40	2.66	28.06			
1.00%	Otsego	Total Gross	41.20	3.20	0.50	3.20	48.10	\$807		
		Effective	20.00	3.20	0.50	2.66	26.36			
1.50%	Evergreen	Total Gross	37.30	0.42	2.30	4.20	44.22	\$740		
		Effective	20.00	0.42	1.20	2.54	24.16			

*Assumes taxpayers receive both the (10%) Non-Business Credit and the (2.5%) Owner Occupancy Credit (on 100% of the value of the parcel) for owner occupied residential property on eligible levies.

**Indicates Achievement section only of the Ohio Department of Education's school evaluation tool. More complete, detailed data, including additional ratings and explanations of the results are available from the Ohio Department of Education's website.

80
60
40
20
0

Other Lucas County school districts have passed larger or more frequent operational levies, giving them a greater 'cushion' above the 20-mill floor than that of AWLS.

Additional operational funding as approved by voters: Outside/Voted Millage

20-Mill Floor Mandated by the State Constitution of Ohio

Minimum school funding from taxpayers as required by the state

Ottawa Hills Maumee Washington Local Sylvania Springfield Toledo Oregon Anthony Wayne



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**Comparison of Area School Districts
Voted & Effective Millage
2023 Duplicate (Collection 2024)**

School Districts wholly or mostly located in Lucas County

District	2023 Mills	2023 Operational Mills	2023 Public Safety Mills	2023 Total Mills	2023 Total Value	2023 Per Pupil	2023 Per Pupil Index	2023 Total Value	2023 Per Pupil Index
Ottawa Hills	18.00	2.30	1.00	21.30	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Maumee	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Washington	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Sylvania	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Springfield	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Toledo	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Oregon	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Anthony Wayne	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100

School Districts partially located in Lucas County

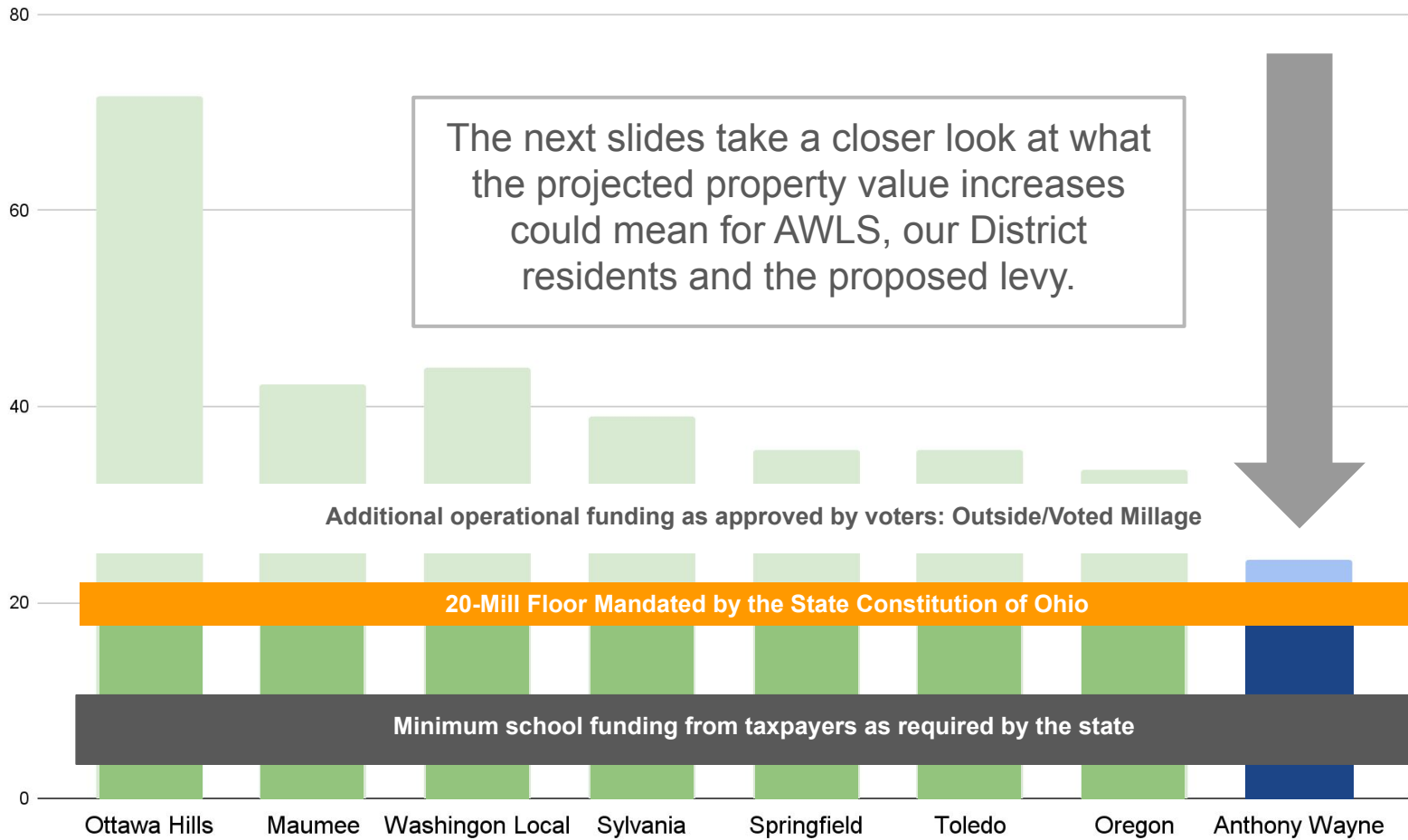
District	2023 Mills	2023 Operational Mills	2023 Public Safety Mills	2023 Total Mills	2023 Total Value	2023 Per Pupil	2023 Per Pupil Index	2023 Total Value	2023 Per Pupil Index
Bluffton	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Wapakoneta	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Wilmington	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Wesley	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Wesley	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100
Wesley	12.00	2.50	1.00	15.50	\$1,120,000,000	\$11,200	100	\$1,120,000,000	100

*Assesses taxpayers outside both the 10% Non-Business Credit and the 25% Owner Occupancy Credit (at 10% of the value of the parcel)
**For certain residential parcels at property revaluation.
***Includes enhancement portion only of the Ohio Department of Education's school evaluation fee. More complete, detailed data, including national average and performance of the results are available from the Ohio Department of Education's website.

The District is operating on a small margin above the minimum 20-mill floor.

How did we get here?

- AWLS tries to be a responsible steward of taxpayer dollars.
- The District has not received new operational funding from voters since 2013. This is a long time - the average District goes to voters approximately every 2-3 years.
- As a result, the District must operate very efficiently with the funds it receives.
- Lucas County's 2024 Property Revaluations are projected to significantly raise property values in our District...affecting our millage rate.



The constitution of the state of Ohio guarantees certain protective factors for school funding in the event of property value changes.

- The 20-mill guarantee (or 20-mill floor), requires that school property tax rates for current operating expenses cannot fall below 20 mills.
- The general operating tax rate of a school district cannot drop below the required 20 mills – no matter how high property values increase.
- Schools are the only local government entity that are guaranteed a millage floor.

IMPORTANT NOTE:

For the purposes of this explanation and estimation, the District is using Lucas County's average assessed value increase of 29.5%.

Unfortunately, we do not have exact numbers to share with you because:

- AWLS resident property owner values may be higher or lower than this average.
- The Auditor's Office is working through homeowner property review requests. Final values will be determined and submitted to the state by October 31.
- The state is expected to certify these values by mid-November/December.
- The following explanation provides an estimation of the potential property tax implications for District residents - and includes scenarios for the levy passing, and and the levy failing.

Current Effective Millage for AWLS



← Additional operational funding approved by AWLS voters

Current District Taxable Value	\$1,075,663,810
Effective Mills <i>Inside + Outside Millage</i>	24.34
- Emergency levy (2003)	-2.347484
=Effective Rate	= 21.992516

Estimated NEW Effective Millage for AWLS: Based on 29.5% Increase



Projected New District Taxable Value	~ \$1,392,984,634
Projected New Effective Rate	~ 16.982638
20-mill Floor	-20.0000
Shortage in Mills	~ -3.017362

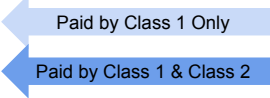
Estimated Effects on the Proposed Operational Levy

Based on 29.5% Increase

IF THE LEVY PASSES

20-mill floor
 ~0.56-mill assessment
2.42-mill-levy

20-mill minimum required by State Constitution



Projected New District Taxable Value	\$1,392,984,634
Projected New Effective Rate	~ 16.982638
New Operational Levy	2.4200000
New Millage Rate if Levy Passes	~ 19.402638
20-mill Floor	-20.0000
Shortage in Mills	~ -0.597362

- The District’s effective millage rate will increase to an estimated 19.402638 mills.
- This voted millage will be shared between Class 1 (residential/agricultural) and Class 2 (commercial/industrial/utility) property owners.
- The remaining 0.597362 mills required by the state will be assessed on Class 1 properties only. This portion is permanent.

Estimated Effects on the Proposed Operational Levy

Based on 29.5% Increase

IF THE LEVY FAILS



Projected New District Taxable Value	~ \$1,392,984,634
Projected New Effective Rate	~ 16.982638
New Operational Levy	2.4200000
20-mill Floor	-20.0000
Shortage in Mills	~ -3.017362

- The District's effective millage rate will drop to an estimated ~16.982638 mills
- The state will assess the remaining estimated ~3.017362 mills required to get back to the 20-mill minimum on Class 1 property owners only.
- This will be a permanent increase.

ABOUT AREIS AND THE LEVY ESTIMATOR



AREIS Online
Auditor's Real Estate Information System

Auditor Property Search County Website Contact Us

Address Owner Parcel Number Assessor # Advanced County Map Multi-Year Search

- Summary
- Map
- Pictometry
- Transfers
- Values**
- Residential Attributes
- Commercial Attributes
- Outbuildings
- Land
- Remarks & Splits
- Parcel Projects
- Current Taxes
- Tax Distribution
 - By Fund
 - By Fund & Levy
- Prior Taxes
- Special Assessments
- Payments
- Levy Estimator
- Prior Specials
- Pro # Inquiry
- CAUV
- Agriculture
- Forest

Your new appraised value is available in the Lucas County AREIS system.



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Auditor Property Search County Website Contact Us

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The Levy Estimator tool has not been updated with the new appraised values and does not take into consideration the 20-mill floor.

The estimations for the Operating Levy are not accurate.