

Proposed Additional and Replacement Levies for the November 7, 2023 Election

Property taxes are measured in mills. One mill generates one dollar of tax for each \$1,000 of a property's assessed value.

Additional Levy - A new levy

Renewal Levy - An existing levy to be renewed at the current millage amount. Generally does not increase current property taxes.

Replacement Levy - An existing levy to be replaced at the original levy amount approved by voters before any reduction factors due to House Bill 920. Generally increases current property taxes.

This chart only includes proposed Additional and Replacement levies

Subdivision	Type	Purpose	Millage	Time	Market Value						
					\$25,000	\$50,000	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000
Austintown Township	Additional	Fire Apparatus	3.00	Continuous	\$26.25	\$52.50	\$105.00	\$210.00	\$315.00	\$420.00	\$525.00
Beloit Village	Additional	Fire Apparatus	6.00	Continuous	\$52.50	\$105.00	\$210.00	\$420.00	\$630.00	\$840.00	\$1,050.00
Campbell City	Additional	Ambulance & EMS	3.60	Continuous	\$31.50	\$63.00	\$126.00	\$252.00	\$378.00	\$504.00	\$630.00
Canfield Local School District	Bond - New	Bond Issuance	7.50	37 Years	\$65.63	\$131.25	\$262.50	\$525.00	\$787.50	\$1,050.00	\$1,312.50
Mahoning County	Replacement	Children Services Board	1.85	5 Years	\$16.19	\$32.38	\$64.75	\$129.50	\$194.25	\$259.00	\$323.75
New Middletown Village	Additional	Fire Apparatus	3.50	5 Years	\$30.63	\$61.25	\$122.50	\$245.00	\$367.50	\$490.00	\$612.50
Poland Local School District	Bond - New	Bond Issuance	12.10	36 Years	\$105.88	\$211.75	\$423.50	\$847.00	\$1,270.50	\$1,694.00	\$2,117.50
Poland Local School District	Additional	Classroom Facilities	0.50	Continuous	\$4.38	\$8.75	\$17.50	\$35.00	\$52.50	\$70.00	\$87.50
Poland Township	Additional	Police Operations	0.98	5 Years	\$8.58	\$17.15	\$34.30	\$68.60	\$102.90	\$137.20	\$171.50
Poland Village	Additional	Police Operations	2.50	5 Years	\$21.88	\$43.75	\$87.50	\$175.00	\$262.50	\$350.00	\$437.50
Sebring Village	Additional	Police Protection	2.00	5 Years	\$17.50	\$35.00	\$70.00	\$140.00	\$210.00	\$280.00	\$350.00
Sebring Village	Additional	Parks & Recreation	2.00	5 Years	\$17.50	\$35.00	\$70.00	\$140.00	\$210.00	\$280.00	\$350.00
Sebring Village	Additional	Fire Apparatus	4.50	Continuous	\$39.38	\$78.75	\$157.50	\$315.00	\$472.50	\$630.00	\$787.50
Smith Township	Additional	Police & Fire	3.00	Continuous	\$26.25	\$52.50	\$105.00	\$210.00	\$315.00	\$420.00	\$525.00

Steps to Calculate Real Property Tax Increase from Additional and/or Replacement Levies

Market Value (Value set by Mahoning County Auditor) x 35% = Assessed Value (aka Taxable Value)

Assessed Value ÷ 1,000 (Tax Rates are based on a taxable thousand) x Proposed Additional or Replacement Bond/Levy Amount =

Yearly Gross Tax Amount before applicable reductions/credits (Additional and Replacement Levies approved by voters after 2013 are not reduced by the Non-Business Credit or the Owner Occupant Tax Reduction).

Sample Calculation for Austintown Township Proposed Additional Fire Apparatus Levy

Market Value	\$ 200,000
Assessed Value (35% of Market Value)	\$ 70,000
Divide by 1000 (Tax Rates are based on a taxable thousand)	70
Proposed Millage Amount	3.00
Estimate of Additional Taxes	\$ 210