Norton City Schools
Levy Information

- **When is the election and when can I vote?**
  - November 3, 2026
  - Deadline to Register to Vote: October 5, 2026
  - Absentee Voting by Mail / Early In-Person Votings starts: October 6, 2026

- **What is the levy in November?**
  - Additional .75% Earned Income Tax
  - Estimated Annual Income of $3,007,507 in 2029 (Full Collection Year)

- **What are the types of levies utilized by Norton City Schools in the past?**
  - Property Tax Levy
    - A property tax used for any school district purpose but primarily for either operating expenses or permanent improvement funding.
    - Last property tax levy that we are still collecting on was in 2004
  - Earned Income Tax Levy
    - Levied at a percentage on the income of district residents on the taxable income
    - Passed .5% Earned Income in 2018
  - Bond Levy
    - A property tax levy
    - This was used to finance the building of the high school
  - Permanent Improvement
    - Can only be used for capital improvements and NOT salary or benefits.
    - Utilized for curriculum, facility repairs and technology needs for the district.

- **What actually is a mill, when talking about property taxes?**
  A mill is simply a way Ohio measures property tax. Think of it this way:

  - 1 mill = $1 of tax for every $1,000 of taxable property value.
  - If your home has a $100,000 taxable value, 1 mill would generate $100 in property tax.
  - If you had 10 mills, you would pay $1,000 in property tax.
  - One Mill in Norton is valued at $463,691 in revenue per year.

  The important part is that Ohio taxes property based on its taxable value, not the full market value. For most residential property, the taxable value is 35% of the county's assessed value.

Simple example: If your home is assessed at $200,000, its taxable value is $70,000. One mill would therefore equal $70 in taxes. So when you hear someone say, "The District has 20 mills," they are essentially saying the taxes are calculated using $20 for every $1,000 of taxable property value, before considering Ohio's tax reduction factors.

- **My property valuation from the county came in over the summer, how much more money does the district get due to my property value going up?**

  When your property value increases, the District does receive some additional revenue, but not in proportion to the full increase in your property value. Inside (non-voted) millage (5.7 operating) is not subject to reduction factors, so the District receives additional revenue from that portion. However, voted levies are subject to Ohio's HB 920 reduction factors, which adjust the effective tax rate when property values increase. For example, if your taxable property value increases from $100,000 to $150,000, you might assume the District receives 50% more from your property. It does not. The increase in revenue is primarily from inside millage, while the effective rate on voted levies is reduced to limit the growth in revenue. The state also provides reimbursement to school districts for certain property-tax reductions, including the 10% and 2.5% rollbacks and the homestead exemption.

- **What is not taxed with an earned income tax?**
  - Earned Income tax **excludes** social security, pensions, and 401(k) distributions and rental property profits.
  - Therefore, taxes are based on actual ability to pay, not "phantom wealth" from skyrocketing home appraisals.

- **Number of tax levies in Norton and types since 2000?**
  - **2004 (Property Tax 4.9 Mills) - Currently collecting 3.03 effective mills**
    - Collected $1,317,838 in 2005
    - Collected $1,477,584 in 2024-2025
  - **2012 (Property Tax 1.9 Mills)**
    - Collected $541,631 in 2013
    - Collected $0 in 2024-2025
      - (Not collecting as part of high school building project)
  - **2018 (0.5% Earned Income Tax Levy)**
    - Collected $1,468,336 in 2021 (Full Collection)
    - Collected $2,164,230 in 2024-2025
  - **2021 (3 Mills Permanent Improvement)**
    - Expires in 2027
    - Collected $851,374 in 2024-2025
    - Only on Permanent Improvement Items (not salary and benefits)

- **What other districts have levies on the November ballot?**
  - Norton 0.75% Earned Income Tax
  - Wadsworth 1.00% Earned Income Tax
  - Barberton 1.00% Earned Income Tax
  - Tallmadge 1.00% Earned Income Tax
  - Cuyahoga Falls 5.5 Mill Property Tax
  - Streetsboro 5.1 Mill Property Tax Combined

(3.6 mill GenFund levy and a 1.5 mill PI levy)
    - Stow-Munroe Falls 3.1 Mill Property Tax
    - Aurora 4.26 Mill Property Tax Bond

- **What happens if the levy is unsuccessful in November?**
    - The Board of Education will share the potential outcomes and implications if the levy is unsuccessful at the August 17, 2026, Board of Education meeting. The meeting will be held at 7:00 p.m. in the Panther Room at Norton Middle School. The information presented will be made public in the days following the meeting on the district webpage and district facebook page.
    - The Board of Education's goal is to balance the district's budget while minimizing reductions to student academic opportunities. The Board has explored a variety of solutions and carefully considered multiple options to achieve financial stability while doing everything possible to protect the educational opportunities and experiences available to our students.

- **Role of employees in the levy process:**
    - Yes. District employees may communicate factual, objective information regarding a levy or bond issue. However, district communication cannot be designed to influence voters to support or oppose a levy or bond issue.
        - District employees and Board members may participate in levy campaigns in their personal capacity, provided they are not being compensated by the district for their time while participating in campaign activities and are not using district resources to support or oppose the issue.
        - The Treasurer and Superintendent have additional restrictions regarding their participation in levy campaigns. Under state law, they are considered 24-hour, seven-day-a-week employees and therefore have more limited ability to participate in campaign activities. They may provide factual information about a school ballot issue but may not advocate for or against the issue.