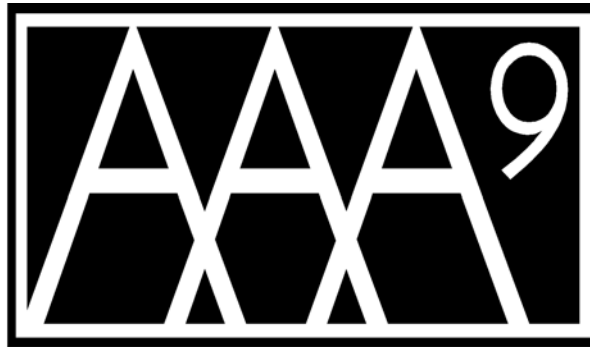


“Triple Your Revenue”

OHIO’S EXPERIENCE: SENIOR SERVICES LEVIES

a powerful source of vital funding

As presented at ASA/NCoA - Philadelphia
- March 10, 2005 -



Prepared & presented by

Area Agency on Aging – Region 9, Cambridge, OH

Alan L. Burnett, Executive Director/CEO

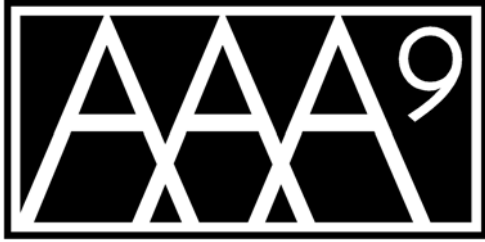
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Serving Ohio's Belmont, Carroll, Coshocton, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas counties for over 25 years

SPECIAL ACKNOWLEDGEMENTS

A great deal of thanks goes to everyone – literally hundreds of people – who have given time, effort, insight and information to the creation & evolution of this presentation. In addition, the participation of the hundreds of people that have attended the dozens of workshops & presentations over the years have added greatly to the content, format and impact of the project.

Special thanks go to Paula Markey Taliaferro, associated with the Central Ohio Area Agency on Aging (Columbus, OH), who originated & implemented the idea in 1989 of collecting data and packaging a training program to help local organizations capitalize on the Ohio senior services & facilities levy opportunity.

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The State Units on Aging, Area Agencies on Aging and local providers who contributed information about the levy (aka “millage”) programs for senior services & facilities in their states.

Marc Molea, PDE Division Chief of the Ohio Department of Aging, who has accepted the responsibility for continuing the data collection and promoting the Ohio senior levy concept through that office.

and,

The Area Agency on Aging-Region 9, Inc. (AAA9) Board of Trustees, who continue to allow the devotion of time and energy to share this concept & materials both across the state and the nation.

=Alan L. Burnett

Executive Director/CEO, AAA9-Eastern Ohio

PURPOSE OF THIS PRESENTATION:

To encourage you to consider implementing a senior services levy opportunity in your state and community. Under Ohio law, property tax levies are allowable for the provision of services to adults age 60 and over or for the construction or renovation of facilities to provide such services.

The road to a successful levy is not an easy one. Several resources have been developed over the past 13 years to help you avoid trying to plumb the depths of Ohio Revised Code or getting misled by elected officials, attorneys and the so-called "knowledgeable party", sometimes at great expense. There is much to know, including some legal points that can easily make or break your attempt to help older adults in your community. Developing model legislation would be a good starting point.

Further information, please contact either Jane Taylor, director of the Ohio Association of Area Agencies on Aging at (614) 481-3511, taylor@ohioaging.org or Alan Burnett, Executive Director/CEO of AAA9/Eastern Ohio at (800) 932-7277 ext 224, aburnett@aaa9.org. Print materials, telephone or on-site consultation and a variety of trainings may possibly be arranged for groups that demonstrate sincere interest and indications of community support, primarily with the cooperation and endorsement of your local Area Agency on Aging and financial support to recover costs.

The latest Ohio Dept. of Aging "Information on Aging Services Levies in Ohio" publication profiles each existing levy, campaign & advice from those who conducted each effort. Please use this as a guide to formulate your own plan and process, learning from the history & activities of others. Contact Marc Molea, Ohio Department of Aging, (614) 752-9167 voice, mmolea@age.state.oh.us.

WHY DO WE NEED LOCAL LEVIES?

Obvious answer: we need the money to pursue our mission of helping older adults stay as active, healthy and independent as possible. We face the "double whammy" of declining federal & State funds and a rapidly increasing age 60+ population, particularly with an explosion of 75+ & 85+ age group (more likely to need assistance to maintain their independence).

Older Americans Act - Title III funds in 2003 are worth about 57 cents compared to a 1980 Title III dollar 'per-capita' of Title III dollars-to-persons age 60 & over, dropping 43% from \$15.82 per person/per year to \$9.02 – and the 'Baby Boomers' aren't even here yet ('til 2006...)!

AGE-FACTS: As the "Baby Boom" ages, the number of Americans over age 50 will increase by 75% from 1990 to 2020; the number under age 50 will increase by ***less than one percent***. By 2050, over **80 million** Americans will be over age 65, compared to about **34 million** in 1995.

BENEFITS OF A LOCAL LEVY

- Additional revenue for sorely needed program expansion and development
- Local control, local pride, local accountability
- Flexibility, less regulation, can shift to meet changing needs
- Stability based on responsible use & direct communication to constituency (voters, local officials & participants)
- Ohio, Kansas, Louisiana, North Dakota & Michigan = only states known to have specific laws allowing senior services levies

ECONOMIC VALUE HISTORY OF OLDER AMERICANS ACT APPROPRIATIONS

Prepared June 12, 2003 by Alan L. Burnett, Executive Director/CEO, AAA9/Eastern Ohio

**per USDHHS/AoA ** based on Consumer Price Index calculator, US Dept of Labor-BLS at website <http://data.bls.gov/cgi-bin/cpicalc.pl>*

Actual Nat'l Appropriations*

-----EARMARKED FUNDS – SPECIAL PURPOSES-----

| | | <u>(III-C Combined)</u> | | <u>Health</u> | <u>Caregiver</u> | <u>Ombudsman</u> |
|-------------|----------------------|-------------------------|-----------------------|----------------|------------------|------------------|
| | <u>III-B/General</u> | <u>III-C1/Meals</u> | <u>III-C2/HDMeals</u> | <u>III-D/F</u> | <u>III E</u> | <u>VII</u> |
| 1980 | \$246,970,000 | \$270,000,000 | \$50,000,000 | ----- | ----- | ----- |
| | | -[\$320,000,000]- | | | | |
| 1990 | 272,960,765 | 351,849,415 | 78,981,410 | 5,756,409 | ----- | ----- |
| | | -[430,830,825]- | | | | |
| 2000 | 310,020,000 | 374,336,000 | 146,970,000 | 16,120,000 | ----- | 13,179,000 |
| 2001 | 325,075,000 | 378,412,000 | 152,000,000 | 21,120,000 | 125,000,000 | 14,181,000 |
| 2002 | 356,994,000 | 390,000,000 | 176,500,000 | 21,123,000 | 141,500,000 | 17,681,000 |
| 2003 | 355,673,000 | 384,592,000 | 180,985,000 | 21,919,000 | 155,234,000 | 18,559,000 |
| | | -[565,577,000]- | | | | |

“Purchasing Power” of the 2003 allocations compared to 1980 levels**

| | <u>(III-C Combined)</u> | | |
|-------------------------|-------------------------|---------------------|-----------------------|
| | <u>III-B/General</u> | <u>III-C1/Meals</u> | <u>III-C2/HDMeals</u> |
| In Real Dollars**: | \$159,465,000 | \$172,421,000 | \$81,145,000 |
| | | -[\$253,566,000]- | |
| Real Cents/\$ vs 1980: | \$.64 | \$.79 | |
| Title III-B + C: | ----- | \$0.73 | ----- |
| Percent +(-): | (-36%) | (-21%) | |

US Census- Age 60+ Population:

| | |
|---|------------|
| 1980..... | 35,852,000 |
| 1990..... | 41,831,037 |
| 2000..... | 45,797,200 |
| = +28% increase in target population | |

Title III-B + C per capita:

| | <u>Actual</u> | <u>Real\$/1980**</u> |
|-----------------------------------|---------------|----------------------|
| | \$ 15.82 | \$15.82 |
| | \$ 14.94 | \$ 9.42 |
| | \$ 20.11 | \$ 9.02 |
| = -43% decrease per capita | | |

1980-2003 NATIONAL SUMMARY:

III-B+C @ \$568M in 1980 was equal to **\$1.24B** ‘real dollars’ purchasing power in 2003

Total III in 2003 = **\$1.12B**, including earmarks for Health, Caregiver and Ombudsman

The core III-B & III-C programs lost nearly **\$154M** in purchasing power (**-27% = 73 cents /1980 dollar**) while the target population age 60+ grew by **+28%**.

Per capita appropriation of III-B & C in adjusted ‘real dollars’ versus age 60+ population dropped **-43% (= 57 cents/1980 dollar)** from 1980 to 2003, from **\$15.82 to \$9.02** per older person.

#1. Well-Established, Proven Method & Means

Compiled by Area Agency on Aging, Region 9, Inc. – Eastern Ohio

Summary of Known Data on Aging Services Levies in Ohio - @ April 2004 - Alan Burnett, AAA9

| <u>Tax District</u> | <u>Millage</u> | <u>Length</u> | <u>1st Passed</u> | <u>Latest Known</u> | <u>Approx \$/Yr</u> |
|---|--------------------|---------------|----------------------|-------------------------|---------------------|
| 1. Ross Co. | 0.3 | 5 years | 1978 | '89,'94,'98,'03 | 230,000 |
| 2. Hamilton Co.-Mariemont | 1.0 | 5 years | 1978 | '83,'88,'93,'98 | 66,900 |
| 3. -N. College Hill | 0.5 | 5 years | 1979 | '90,'94,'96,'99 | 50,000 |
| 4. Clermont Co. | 1.1 | 5 years | 1982 | '87,'91,'96,'00 | 3,900,000 |
| 5. Belmont Co. | 0.5/1.0/7.55 years | | 1984 | '95,'96,'97,'99,'03 | 1,600,000 |
| 6. Perry Co. | 0.5 | 5 years | 1984 | '89,'95,'99,'04 | 144,000 |
| 7. Licking Co. | 0.7 | 3 years | 1985 | '88,'91,'94,'97,'00 | 1,570,000 |
| 8. Seneca Co. | 0.3 | 3 years | 1985 | '88,'91,'94,'96,'99,'03 | 210,000 |
| 9. Champaign Co. | 0.2 | 5 years | 1986 | '91,'95,'00 | 114,000 |
| 10. Fulton Co. | 0.9 | 5 years | 1986 | '90,'96,'00 | 695,214 |
| 11. Noble Co. | 0.4 | 5 years | 1986 | '92,'96, ? | 52,000 |
| 12. Putnam Co. | 0.5 | 5 years | 1986 | '88,'93,'97,'02 | 265,000 |
| 13. Scioto Co. | 0.2, 0.3 | 5 years | 1986 | '91,'95,'96,'99 | 268,000 |
| 14. Wood Co. | 0.4 | 5 years | 1986 | '91,'94,'98,'02 | 1,665,000 |
| 15. Athens Co. | 0.75 | 5 years | 1987 | '92,'96,'02 | 400,000 |
| 16. Hardin Co. | 1.0 | 5 years | 1987 | '93,'98,'03 | 349,000 |
| 17. Madison Co. | 0.8 | 5 years | 1987 | '96,'01 | 494,651 |
| 18. Sandusky Co. | 0.2 | 5 years | 1987 | '92,'97,'02 | 170,000 |
| 19. Auglaize Co. | 0.5 | 5 years | 1988 | '92,'97,'01 | 400,000 |
| 20. Jackson Co. | 0.5 | 5 years | 1988 | '93,'02 | 170,000 |
| 21. Lawrence Co. | 0.5 | 5 years | 1988 | '93, vacated '95 | (was 250,000) |
| 22. Vinton Co. | 0.1 | 3 years | 1988 | '91,'94,'96,'98,'02 | 9,000 |
| 23. Williams Co. | 0.3/1.0 | 5 years | 1988 | '93,'97,'02/'99 | 528,288 |
| 24. Allen Co. | 0.3, 0.5 | 5 years | 1989 | '95,'99,'01/'96,'03 | 1,197,621 |
| 25. Clark Co. | 0.6 | 5 years | 1989 | '94,'99 | 1,155,000 |
| 26. Hocking Co. | 0.5 | 5 years | 1989 | '94,'98,'03 | 185,000 |
| 27. Mercer Co. | 0.35 | 5 years | 1989 | '93,'98,'03 | 208,000 |
| 28. Morgan Co. | 0.3 | 5 years | 1989 | '94,'00 | 60,000 |
| 29. Paulding Co.(AAA levy training began) | 0.5 | 5 years | 1989 | '94,'99 | 97,000 |
| 30. Lucas Co. | 0.45 | 5 years | 1991 | '94,'99 | 2,900,000 |
| 31. Pickaway Co. | 0.5 | 5 years | 1991 | '96,'01 | 375,000 |
| 32. Preble Co. | 0.5, 1.0 | 5 years | 1991 | '96,'97,'01 | 651,000 |
| 33. Hamilton Co.-all | 1.02ren+.14 | 5 years | 1992 | '97,'02 | 18,200,000 |
| 34. Lake Co. | 0.3 | 5 years | 1992 | '96, ? | 1,335,000 |
| 35. Franklin Co. | 0.85 | 5 years | 1993 | '97,'02 | 19,600,000 |
| 36. Meigs Co. | 1.0 | 5 years | 1993 | '93,'98,'03 | 220,000 |
| 37. Carroll Co. | 0.5 | 5 years | 1994 | '98,'03 | 128,000 |
| 38. Delaware Co. | 0.7 | 5 years | 1994 | '99,'03 | 3,500,000 |
| 39. Huron Co. | 0.4 | 5 years | 1994 | '98,'03 | 328,500 |
| 40. Crawford Co. | 0.6 | 5 years | 1995 | '00 | 340,000 |
| 41. Geauga Co. | 1.0 | 5 years | 1995 | '00 | 1,700,000 |
| 42. Guernsey Co. | 1.0 | 5 years | 1995 | '00 | 427,777 |
| 43. Butler Co. | 1.3 | 5 years | 1996 | '01 | 8,300,000 |
| 44. Defiance Co. | 1.2 | 5 years | 1996 | '00 | 700,000 |
| 45. Erie Co. | 0.5 | 5 years | 1996 | '00 | 850,000 |
| 46. Tuscarawas Co. | 0.6 | 5 years | 1996 | '00 | 860,000 |
| 47. Wyandot Co. | 0.4 | 5 years | 1996 | '00 | 124,000 |
| 48. Muskingum Co. | 0.5 | 5 years | 1997 | '02 | 613,674 |
| 49. Van Wert Co. | 0.2/0.2 | 5 years | 1997 | '02 | 105,376 |
| 50. Clinton Co. | 1.0 | 5 years | 1998 | '03 | 772,000 |
| 51. Monroe Co. | 0.02 | 5 years | 1998 | N/A | 50,000 |
| 52. Coshocton Co. | .25 | 5 years | 1999 | N/A | 136,000 |
| 53. Greene Co. | 0.8 | 5 years | 1999 | '04 | 2,000,000 |
| 54. Ashtabula Co. | 1.0 | 5 years | 1999 | N/A | 1,400,000 |
| 55. Ashtabula/City | 0.3 | 5 years | 2001 | N/A | No report |
| 56. Richland Co./Jefferson Twp | Unknown | | | Unknown | 29,000 |
| 57. Richland Co./Worthington Twp | Unknown | | | Unknown | 19,000 |
| 58. Cuyahoga Co./Berea | 0.1 | 5 years | (? renewal @2001...) | | No report |
| 59. Cuyahoga Co./Brook Park | 0.5 | 5 years | (? renewal @2001...) | | No report |
| 60. Montgomery Co./German Twp | 1.0 | 5 years | (? renewal @2001...) | | No report |
| 61. Portage Co./Streetsboro | No report | Unknown | 2001? | '01? | No report |
| 62. Stark Co./Village of Minerva | 0.3ren | 2 years | Unknown | Unknown | No report |
| 63. Washington | 0.85 | 5 years | 2001 | '01 | 818,000 |
| 64. Morrow | 0.5 | 5 years | 2002 | N/A | 200,000 |
| 65. Warren | 0.96 | 5 years | 2002 | N/A | 3,700,000 |
| 66. Knox Co. | 1.0 | 5 years | 2002 | N/A | 759,000 |
| 67. Hancock Co. | 0.4 | 5 years | 2002 | N/A | 550,000 |
| 68. Fairfield Co. | 0.5 | 5 years | 2004 | N/A | 1,000,000 |

57 counties, 7 cities, 3 townships ; 2003 values – comparison only EST'D MINIMUM TOTAL=\$88,500,000

(vs. total Ohio FFY '03 Title III-B & -C allocation= \$38,036,002)

#2. Low Cost to Average Homeowner

1998 Local Property Tax Summary City of Columbus, OH - Franklin County

Millage Calculations

| | |
|---|-------------------------|
| Original Passed Millage Tax Rates | 80.83 mils |
| Composite Reduction Factor (rollbacks, adjustments) | -33.0403 % |
| Effective Tax Rate | = 54.123076 mils |

Property Tax Calculation Data:

| | |
|---|--------------------|
| 12/98 House & Land Property Market Appraisal | = \$110,000 |
| House & Land Property Value for Tax Calculation | = \$ 88,715 |
| Tax Valuation @ 35% | = \$ 31,050 |

Tax Value Calculations

| | |
|--|---------------------|
| Original Current Tax | = \$2,509.78 |
| General Reduction Amount (from Comp. Reduct. Factor) | - \$ 829.26 |
| Adjusted Current Tax | = \$1,680.52 |
| 10% Rollback (statewide/all properties, income tax offset*) | - \$ 168.06 |
| 2.5% Rollback (statewide/one owner's residence tax relief**) | - \$ 42.02 |
| Net Current Tax | = \$1,470.44 |

Real Estate Tax Distribution for Full Year 1998:

| | |
|--|--|
| Schools | = \$ 964.85 |
| Mental Retardation & Developmentally Disabled (MR/DD) | = \$ 158.09 |
| Franklin Co. Children Services (FCCS) | = \$ 86.24 |
| City of Columbus | = \$ 85.31 |
| Alcohol, Drug Addiction & Mental Health (ADAMH) | = \$ 54.18 |
| County General Fund | = \$ 39.93 |
| Columbus Metropolitan Library | = \$ 32.22 |
| Franklin Co. Senior Options (@ 3/4 or .75 mill) | = \$ 22.86 per year/6.3 cents per day |
| Columbus Zoo | = \$ 18.35 |
| Metro Parks | = \$ 8.41 |

*ORC319.302, ** ORC323.131 Total Annual Property Tax Assessed = \$1,470.44

3/4 mill Sr. levy = actual % of market value = 2/100th of 1% (.0002078)

or

**approximately \$2.08 cents per \$10,000 in market value
after Franklin County adjustments**

\$22.86 divided by 365 days = 6.3 cents per day

EXAMPLES OF VALUE/REVENUE DIFFERENCES:

1.4 mill Fulton Co = \$560,000/.5 mills Licking Co = \$560,000.
(rural/agricultural) (semi-urban/industrial, agricultural)

#3. High Voter Acceptance and Approval

Ohio Senior Levy Election Results

1978 to Fall 2004

Approximately 240 campaigns; 12 known failures, 95% successful

Passage margins 51% to 81%; vast majority with 60-75% margins

November 2001

17 up, 2 passed & 3 failed new. Average % of passing was 65.5% approval. 53 countywide and 6 city/suburban/township.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> | |
|-------------------------|----------------|-------------------------|---------------|--|-------------|
| Ashtabula/City | 0.3 | Additional (New) | 5 years | 56% | + |
| Auglaize | 0.5 | Replace | 5 years | 77% | |
| Belmont (1 of 3) | 1.0 | Renewal | 5 years | 60% | |
| Butler | 1.0 +0.3 | Replacement + Add'l | 5 years | 57% | |
| Cuyahoga/ Berea | 0.1 | Renewal | 5 years | 78% | |
| Holmes | .75 | Additional (New) | 5 year | (38)% | - |
| Lake | 0.3 | Replace | 5 years | 63% | |
| Morrow | 0.5 | Additional (New) | 5 year | (49)% | -(+) |
| Mont./ German Twp | 1.0 | Renewal | 5 years | 61% | |
| Noble | 0.4 | Replace | 5 years | 61% | |
| Pickaway | 0.5 | Replace | 5 years | 66% | |
| Portage/ Streetsboro | ?? | ?? | ?? | 67% | |
| Preble | 1.0 | Replace | 5 years | 62% | |
| Richland/ Shelby | 2.0 | Additional (New) | 5 year | (45)% | -* |
| Scioto | 0.2 | Renewal | 5 years | 71% | |
| Van Wert | 0.2 | Renewal | 5 years | 72% | |
| Washington | .85 | Additional (New) | 5 years | Passed | + |

May 2002

Eight (8) issues up, 1 (of 4 'new') failed, equaling an 89% overall passage rate. Average % of passing was 65.5% approval. Franklin county/Columbus metro set the new record at 81% passage rate, especially admirable in an urban area. 55 countywide, 6 city/suburban/township known.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> | |
|-------------------------------|----------------|-------------------------|----------------|--|-----------|
| Athens Co | 0.75 | Renewal | 5 years | 61% | |
| Franklin Co./Col.metro | 0.85 | Replacement | 5 years | 81% (record) | |
| Morrow Co. | 0.5 | Additional (New) | 5 years | 58% | + |
| Muskingum | 0.5 | Replacement | 5 years | 64% | |
| Richland/Shelby | 1.0 | Additional (New) | 5 years | (44%)(failed) | -* |
| Sandusky | 0.2 | Additional (??) | 5 years | Passed | + |
| Van Wert | 0.2 | Renewal (1 of 2) | 5 years | 78% | |
| Warren | .96 | Additional (New) | 5 years | 60% | + |

Fall 2002

12 of 12 successful; 8 countywide, 4 sub-county; passage rates ranged 59% - 79%. 57 counties, 10 sub-co.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> | |
|------------------------|----------------|---------------------------|---------------|--|---|
| Cuyahoga/Brook Park | 0.5 | Renewal | 5 years; | ??% (2002) Tri-City SC | |
| Hamilton Co. | 1.02 + 0.14 | Renewal+Additional | 5 years | 59% (2002) | |
| Hancock Co. | 0.4 | Additional (New) | 5 years | ??% (2002) | + |
| Jackson Co. | 0.5 | Replacement | 5 years | 69% (2003) | |
| Knox Co. | 1.0 | Additional (New) | 5 years | 53% (2002) | + |
| Putnam Co. | 0.4 + 0.1 | Replacement/Additional | 5 years | 67% (2003) | |
| Richland/Jefferson Twp | 0.6 | Replacement | 5 years | 51% (2003) | |
| “Worthington Twp | 0.6 | Replacement | 5 years | 67% (2003) | |
| Stark/Vil. of Minerva | 0.3 | Renewal | 2 years | 67% (2003) | |
| Vinton Co. | 0.1 | Renewal | 3 years | 62% (2003) | |
| Williams Co. | 0.3 | Replacement | 5 years | 73% (2003) | |
| Wood Co | 0.7 | “Replacement” (technical) | 5 years | 63% (2002) | |

Spring 2003

Two of two successful in rural/semi-urban counties. Cuyahoga county (Cleveland) passed a replacement with a millage increase for an existing human service levy, some of which benefits senior programs.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> |
|---------------|----------------|-------------|---------------|--|
| Clinton | 1.19 | Replacement | 5 years | 70% (2004) |
| Hardin | 1.0 | Replacement | 5 years | 66% (2004) |

Fall 2003

11 of 12 successful, incl 1 Cincinnati suburb specifically for 'recreation'; Montgomery & Ottawa county levies related to older adults but not 'sr levies' under 5705.19. Only 'new' levy (Gallia) failed, note listed by Ohio Secretary of State's website as of "Continuing Period of Time" (ie, continuous) duration, not known to be allowable under Ohio Revised Code section 5705.19. Still at 57 counties, 10 sub-co known.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> |
|--------------------|----------------|---|---------------|--|
| Allen | 0.3 | Renewal | 5 years | 61% (2003) |
| Belmont (1 of 3) | 0.5 | Renewal | 5 years | 63% (2004) |
| Carroll | 0.5 | Renewal (3 rd ...) | 5 years | 62% (2004) |
| Delaware | 0.7 | Replacement | 5 years | 69% (2003) |
| Gallia | 0.5 | Additional (New) "Continuing Period of Time" (??)(44%) failed | | - |
| Hamilton/Mariemont | 1.0 | Renewal (recreation) | 5 years | 57% (2004) |
| Hocking | 0.5 | Replacement | 5 years | 64% (2004) |
| Huron | 0.4 + 0.1 | Replacement/Additional | 5 years | 52% (2004) |
| Meigs | 1.0 | Renewal | 5 years | 73% (2003) |
| Mercer | 0.35 + 0.2 | Replacement/Additional | 5 years | 62% (2004) |
| Ross | 0.3 | Replacement | 5 years | 64% (2003) |
| Seneca | 0.3 | Replacement | 5 years | 70% (2003) |

Spring 2004 – March 2nd Presidential Primary

3 of 6 countywide campaigns successful, those failing were two new urban 1.0 mill and one rural replacement plus additional. Rural failure had late campaign start, small committee, no significant campaign fund. Urbans were being promoted by the Area Agency on Aging, key newspaper issue was lack of formal binding agreement on how the funds would be utilized. The successful new levy in Fairfield county specified beginning in tax year 2004, won't see any revenue until March 2005. Cuyahoga passed second part of general human services levy.

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> |
|---------------|----------------|------------------------|---------------|--|
| Coshocton | 0.25 + 0.5 | Replacement/Additional | 5 years | (45%) (2005) - |
| Fairfield | 0.5 | Additional (New) | 5 years | 56% (2004) + |
| Greene | 0.8 | Replacement | 5 years | 67% (2004) |
| Mahoning | 1.0 | Additional (New) | 5 years | (45%) (2005) - |
| Perry | 0.5 | Renewal | 5 years | 62% (2004) |
| Trumbull | 1.0 | Additional (New) | 5 years | (49%) (2004) - |

Fall 2004 – Presidential General Election

(Molea email 11/3/04) Thirteen of fourteen countywide senior services levies passed on November 2, including new levies in Jefferson and Ottawa counties. Ohio will now have 59 countywide senior levies and 2 countywide general human services levies generating funds for senior services. A summary of the levies on yesterday's ballot by county are listed below:

| <u>County</u> | <u>Millage</u> | <u>Type</u> | <u>Length</u> | <u>Passed (Failed) %/1st Tax Year</u> |
|---------------|----------------|------------------|---------------|--|
| Clark | | | | 54% |
| Coshocton | | | | 56% |
| Fulton | | | | 54% |
| Geauga | | | | (50%) 216 of 58,000 votes |
| Guernsey | 1.0 | Renewal | 5 years | 75% |
| Jefferson | 1.0 | Additional (New) | 5 years | 53% |
| Licking | | | | 53% |
| Lucas | | | | 76% |
| Monroe | | | | 71% |
| Morgan | | | | 64% |
| Paulding | | | | 56% |
| Scioto | | | | 65% |
| Ottawa | | | | 64% |
| Williams | | | | 69% |

Hamilton County/North College Hill (PASSED); Lorain County/Vermillion (FAILED); Scioto County/Jefferson Township/ (No DATA) Minerva Village/Carroll-Columbiana-Stark counties (NO DATA)

Fall 2005 General Election

Wyandot--renewal- 68% yes 32% no Wyandot receives approximately \$133,000/yr.

Marion- failed 51%-49% - new 1st time on ballot

SUMMARY 11/01 to 11/04:

73 campaigns, 63 passed, 86% passage; All Renewals & Replacements exc 1 + 9 New passed.
10 failures [9Additional (New); 2 in the same township; 1 county subsequently passed]; 9 Additional (New) passed
23 known Replacements passed, 4 with Additional, 1 loss w. Additional; 17 Renewals passed, 1 with Additional.

Ohio Counties with a Senior Services Levy

Map as of November 2003

Add Fairfield county, PSA 6 – March 2004

Add Jefferson county, PSA 9 – November 2004



CURRENT OHIO MODELS FOR LEVY-SUPPORTED PROGRAMS

allowable cost grants - purchase-of-service/unit rate - open-ended or limited

1. Single/several recipient multi-purpose senior center

Sole beneficiaries named in ballot language; typically major aging-specific service provider with meals, transportation, home repair and outreach/supportive services, information & referral provided in-house; typically very little outside purchase of service nor formal case management by credentialed (LSW, RN) staff; most often also primary provider of recreation & socialization.

2. County government distribution to numerous recipients

Ala Licking County, service providing organizations (largely non-profit) apply annually to a committee established by the county commissioners; opportunity to apply a “United Way” and/or Area Agency on Aging type proposal review system; could use grants or purchase of service contracts. Numerous agencies receive funds, questionable accountability without more intense committee or staff monitoring.

3. Independent council on aging

As in Delaware county, agencies are established to focus solely on development, coordination and/or operation of services for older adults; provide case management services with funds buying services from numerous vendors based on care plan, client choice & service protocols; buy services under open-ended purchase of service contracts with non- & for-profit groups; high-profile community focal point for information & assistance, both outgoing & incoming; may provide some services directly; use some funds for special purpose grants; assist with start-up & operating local senior clubs & interest groups like caregivers, support programs & education. Franklin County Office on Aging has a similar approach via a county government unit, purchasing case management services from the Central Ohio Area Agency on Aging.

4. AAA managed system

Similar to the ‘council on aging’ model, this uses the Area Agency on Aging’s long established experience, skills and processes to administer overall program with local agencies and businesses as service providers; provides seamless access to Title III & PASSPORT programs and economy of scale in service management, case management, “care coordination” service planning & delivery, and quality assurance/quality improvement activities; can include local office(s) and designated staff from local area for day-to-day operations; may provide more impartial viewpoint for long-term development; opportunity for direct funds-pooling with Title III & State funds; can easily duplicate the Medicaid-standard quality assurance & contract compliance systems already developed for the PASSPORT ‘nursing home without walls’ in-home case-managed, care plan-driven service program, professionally tailored to the needs of each individual participant. In 2004, unique to Southwestern Ohio/Cincinnati area (4 of 5 PSA 1 counties).

“ORC” : refers to Ohio Revised Code (state law) citations
"referendum": simply means "put to a vote of the people"; see ORC 305.31
“resolution” means a formal expression by an official body that is agreed to by a vote

TWO WAYS TO PLACE LEVIES ON AN OHIO BALLOT

Initiative & Resolution

ORC frustrations: SILENCE on key points leads to varied interpretations by legal authorities, including State taxation officials, county law directors and county auditors.

Rights to & definition for Initiative and Referendum included in the Ohio Constitution

RESOLUTION = easiest way; requires Taxing Authority cooperation/implied approval:

- ORC 5705.19 & .191; file resolution at Bd. of Elections at least 75 days prior to election
- Taxing authority (5705.01) can pass a resolution to levy above 10 mill discretionary limit;
- ORC 5705.19 includes senior services & facilities, provides 5 year limit;
CATCH: allows Taxing Authority to levy only part of rate, possibly for part of purpose and/or part of time approved by the voters via “up to” language; see “rollback”.
- 5705.191 reiterates "pieces & parts"; allows for but doesn't define 'human & social services levies up to 10 years' for certain purposes; provides that measures under 5705.19 must go before voters by the November election to draw against current year taxes
(REMEMBER that property taxes are collected in arrears - January & July for previous year; ORC establishes that special elections require a 55% approval to pass)
- 5705.25 provides guidance for election timing; requires **November** election; limits renewal or replacement levies to last year they apply

INITIATIVE = "THE HARD WAY"; useful when Taxing Authority is politically sensitive to taxation or otherwise uncooperative; only two initiatives seriously conducted to date - one because commissioners choose not to support, other because commissioners had been recently defeated by a referendum vote repealing taxation they had enacted themselves.

- ORC 5705.71: allows for initiative petition for taxation only for senior services
- Requires gathering valid signatures of a number of local registered equal to at least 10% of those voting locally in the prior election for governor (20% goal best; some will be disqualified - illegible, moved w/o re-registering, not registered)
- Limits election to primary & general (May or November)
- Petitions must be submitted to board of elections at least 75 days prior to day of election
- Specify if apply to current year, limit to max. 5 years (except debt or facility financing)
- **FORMAT**: says format will be specified by the secretary of state; most common is that used for 5705.25, which builds in "up to" language for rate: no mention in citation of allowing Taxing Authority to dilute purpose or duration, however. (Cinti. example).
- Initiative takes double the energy to conduct; petition campaign, then election campaign; run risk of volunteers & community 'burn-out', requires constant focus & balance of effort; the petition campaign does give an indicator of community support, indicates precincts needing more attention

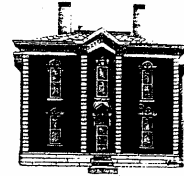
INITIATIVE PETITION CAUTION:

PETITION LANGUAGE MUST MATCH BALLOT LANGUAGE
EXACTLY AS APPROVED BY THE BOARD OF ELECTIONS!
Very minor differences have caused petitions to be thrown out...



HOLMES COUNTY COMMISSIONERS

2 COURT STREET, SUITE 14
MILLERSBURG, OHIO 44654-2001
PHONE (330) 674-0286 FAX (330) 674-0566
e-mail: hcc@valkyrie.net
Webpage: holmescounty.com/commissioners/



Resolution #08-06-01-1

A RESOLUTION PLACING A .75 MILL LEVY ON THE BALLOT FOR THE HOLMES COUNTY SENIOR CENTER (ORC 5705.19 (Y))

The Board of County Commissioners of Holmes County, Ohio met in special session on the 6th day of August 2001 with the following members present:

David L. Hall Richard A. Graven

WHEREAS, the amount of taxes which may be raised within the ten (10) mill limitation will be insufficient to provide an adequate amount for the necessary requirements of providing and maintaining senior citizen services and facilities in Holmes County, Ohio; therefore be it

RESOLVED, it is necessary to levy a tax in excess of the ten (10) mill limitation for the benefit of the Holmes County Senior Center in accordance with Section 5705.19(Y) of the Revised Code of Ohio and at a rate not exceeding .75 mills for each one dollar of valuation, which amounts to \$.075 for each one hundred dollars of valuation for a period of five years, and be it further

RESOLVED, that said levy shall be for the benefit of Holmes County, Ohio, for the purpose of providing or maintaining senior citizens services or facilities for the elderly citizens of Holmes County, Ohio, specifically through the Holmes County Senior Center, as authorized by Sections 307.694 or 307.85 of the Revised Code of Ohio; and be it further

RESOLVED that the question of levying additional taxes be submitted to the electors of said Holmes County at the General Election to be held at the usual voting places within said Holmes County on the 6th day of November, 2001; and be it further

RESOLVED, that said levy be placed upon the tax list of the current year after the February settlement next succeeding the election, commencing with the 2001 tax year with the first collection being January 2002, if a majority of the electors voting thereon vote in favor thereof; and be it further

RESOLVED, that the Board of Holmes County Commissioners hereby certifies to the Holmes County Auditor, pursuant to O.R.C. section 5705.02(B), a request that the Auditor certify to the Board of County Commissioners the total current tax valuation of the County, and the number of mills required to generate a specified amount of revenue, or the dollar amount of revenue that would be generated by a specified number of mills; and be it further

RESOLVED, That the Clerk of this Board of County Commissioner be and she is hereby directed to certify a copy of this Resolution to The Board of Elections, Holmes County, Ohio, prior to the 75th day before the said General Election of November 6th, 2001 and notify said Board of Elections to cause notice of election on the question of levying said tax to be given as required by law.

Mr. *Graven* moved for adoption of the preceding Resolution. Mr. *Hall* seconded the motion. Upon call of roll, the vote was as follows:

Roger L. Clark *Absent* yes/no

David L. Hall *David L. Hall* yes/no

Richard A. Graven *Richard A. Graven* yes/no

I, *Susan L. Haun*, Clerk of the Board, Holmes County Commissioners do hereby certify that the foregoing is taken and copied from the Record of the Proceedings of said regular session held on the 6th day of August, 2001, at the office of the Board of the County Commissioners; that the same has been compared by me with the Resolution on said Record and that it is a true and correct copy thereof.

Susan L. Haun - Acting Clerk

Stephanie Miller, Clerk to the Board
Holmes County Commissioners

TYPES OF TAX SOURCES

Four possible-

1. **Bonds**/limited to capital improvements;
2. **Income**/not yet attempted;
3. **Sales** /not yet successful in Ohio; and
4. **Property**, the most traditional & only successful source so far in Ohio

SALES TAX:

- limited to one issue per ballot, though two or more may be combined
- minimum rate @ 1/4% (.25%) - maximum 5 years in length
- auditor can estimate revenue to be generated based on current economy (example: growth of sales tax revenue due to two new "factory outlet" malls)
- who pays? tourists, travelers, conventioners, shoppers or locals

SALES TAX ADVANTAGES:

- can generate lots of money, much from "strangers" (tourists, visitors, shoppers)
- spreads impact over all consumers, not just property owners
- less impact on (influential?) businesses & large (size or value) property owners
- less aggregate impact on older low or fixed income (spend less, taxed less total \$)
- can "float" with economy, increase in revenue as prices reflect inflation

SALES TAX DISADVANTAGES:

- more impact as % on low income ("regressive" or "poor" tax, like a grocery tax)
- subject to economy influences (down in recession/low spending cycles)
- may be combined with an unpopular issue (county jail, mass transit, scandal)

PROPERTY TAX:

- based on real estate property valuations; basically, "**fair market value**" (willing seller, willing buyer, no compulsion, knowledgeable of facts) **times 35%** = "assessed value"; then special factors are considered (abatements, reduction factor credits, rollback credits, homestead exemptions, CAUV Farm Value Reduction, etc) that reduce total revenue. See 'Advantages' and 'Disadvantages' in next section.

MILLAGE:

1/1,000th; 1 mill = 10 cents per \$100 valuation; 1/10th (.1) mill = 1 cent/\$100 valuation

Valuation / Revaluation: different factors apply to each county & each type of property; residential, commercial, industrial, agricultural. The total values for the jurisdiction (village, city, township, county, tax district) is recorded on the official "tax list", also referred to as the "**tax duplicate**" (simply a copy of the original list...).

SEXENNIAL - major revaluation, county usually hires a consulting firm/specialists;

TRIENNIAL - updates based on estimates, real estate sales values, etc; used to reduce "sticker shock" of waiting 6 years

TOP TWO RULES FOR PROPERTY TAX LEVY PREPARATIONS:

- **RULE #1:** make county auditor & commissioners your BEST FRIENDS (or find someone who already is or can be); controls valuation processes, has most up-to-date info on value of tax duplicate (county taxation values), put issue on ballot, govern disbursement (who, how much); don't rely on any other source!
- **RULE #2: see Rule #1**
- county auditor can help determine tax cost per year on "average" home; ie, used \$110,000 home @ fair market value for campaign example, auditor calculates tax cost @ .75 mills would be \$22.86/yr or 6.3 cents/day => "**Just Pennies A Day**" slogan (a popular theme approach). Local Board of Realtors can help establish "average" home value; consider Mode, Median & Mean methods of computing "average".
- county auditor can advise you on how much 1 mill would yield (then simply multiply for .5, .75, etc), when revenues are distributed from taxes, how your particular county usually disburses funds (cash flow projection, "loans" or advances against revenue, etc.)
- county auditor can also advise you regarding the peculiar treatment of tax valuation/tax duplicate changes during the period of the levy; most reduce millage to generate same amount of revenue as the first tax year of levysome don't, some do; some add intangibles, inventory increases, new properties, etc.

"ROLLBACK" - refer to ORC 319.301 addendum (also note township addition to levy); most auditors feel bound to "cap" income on OUTSIDE MILLAGE (beyond the 10 mills that counties are allowed to use without voter approval = "inside millage" (ORC 5705.07 - outside millage.). This **usually** results in a levy generating the **SAME NUMBER OF DOLLARS throughout its life**, regardless of changes in the value of the tax duplicate; this is a caution for choosing to go with a 'renewal' or a 'replacement'.

LENGTH OF LEVY:

Maximum of 5 years; several considerations:

- how often do you want to campaign? Congressional House (2 yrs) vs. Senate (6yr) terms analogy
- will voters commit to this length of levy?
- will funding be enough at the end of the period?
- can funds be committed early to avoid a citizen "revolt" (see 5705.341 re: citizen appeal)
- will a re-valuation in mid-term increase the funds generated (different auditors have different interpretations) or will the millage rate be "rolled back"?; ask the auditor, your new best friend...

TIMING OF A CAMPAIGN: *There's never a good time; there's always a reason not to...car,house,marry,kids*

- when is next property value re-valuation by the county auditor? Triennial revaluation @ 3 years (estimated), Sexennial @ 6 years (formal study.)
- when will collection & distribution start? Must specific in ballot language, must specify beginning this tax year to begin getting revenues next Spring.
- what else is on the ballot? Mental Health, MR/DD, school levies, health levies, etc; the county auditor will know, should be able to provide a list of when they expire (also Chamber of Commerce, Commissioners, Regional Planning office); you will have to check with the various campaign leaders to see when they plan to go on the ballot (they may go up to year before expiration)

PROPERTY TAX ADVANTAGES:

- traditional form of support for activities of community-wide benefit
- small amount of cost per owner, predictable, stable dollars cost over period
- not considered "**regressive**", ie lower impact on lower income people (likely to live in lower property values = lower amount of tax, fixed limit based on that value)

PROPERTY TAX DISADVANTAGES:

- hits fixed income harder = older people
- hits increased property value/decreased income = older middle/upper class
- very often up against other property tax levies, popular or unpopular (schools, MH/MR/DD, etc)

BALLOT WORDING:

THE MOST CRUCIAL STEP in the levy process;

- this is what voters read in the booth & newspapers
- what the critics have to "chew on"
- what the Taxing Authority is committed to &/or associated with

MUST INCLUDE:

- beneficiary - purpose - millage rate - cost per \$100 valuation
- duration; inclusion of "beginning with current tax year 20__" STRONGLY recommended; remember that property taxes are collected in arrears, failure can result in a year's delay in receiving funds.

MOST IMPORTANT! Remember that property taxes are collected one year in arrears, failure to specify earliest possible tax year can result in a year's delay (or more!) in receiving funds. If Spring '04 ballot says "tax year 2004", you won't receive any funds until March 2005 instead of July '04 if you had said "tax year 2003". If Fall '04 ballot says "tax year 2005", you won't receive any funds until March 2006, instead of March 2005 as you would with "tax year 2004".

CAN INCLUDE: (*depending on local Board of Elections perspective...*)

- none, one or more than one beneficiary; may be critical for future distributions
- establishment of a centralized intake/case management/purchase of service system
- how proceeds to be distributed (% or \$ amt to each beneficiary, United Way-like committee)
- general or specific uses in purpose statement
- wording is negotiable with the Board of Elections; they may assume unsupported authority or claim language limitations by Ohio Secretary of State, who has very little authority in wording
- be sure to reflect your 'homework'; community feelings, facts & myths
- say what your group wants & will support (including commissioners & other agencies)
- include "beginning with current tax year 20__" STRONGLY recommended

ORC 5705.25 (edited): BALLOT FORMAT FOR QUESTIONS UNDER ORC 5705.19

(Current at 4/99; emphasis added - ALB/AAA9)

"An additional tax for the benefit of ___(NAME OF SUBDIVISION OR PUBLIC LIBRARY; see #1 below)___ for the purpose of ___(PURPOSE STATED IN RESOLUTION; see #2 below)___ at a rate not exceeding ___(see #3 below)___ mills for each one dollar of valuation, which amounts to ___(rate expressed in dollars and cents; see #4 below)___ for each one hundred dollars of valuation, for ___(LIFE OF INDEBTEDNESS OR NUMBER OF YEARS THE LEVY IS TO RUN; see #5 below)___

_____ For the tax levy
_____ Against the tax levy"

#1. county, township, district, etc. that is to be taxed

#2. specify all desired pertinent information; may include (depending on Board of Elections interpretations):

- revenue recipients: specific agencies by name, types of agencies, other group to perform distribution on behalf of the taxing authority
- methods/means to distribute revenue: who gets how much (\$ or %), who decides on distribution
- minimum dollar amount of revenue - ie, "...at least \$80,000 annually.."
- listing of general or specific services or activities-always use "...including but not limited to.."

#3. insert number of mills required to generate at least the minimum amount of dollars desired

- #4. verify calculation with auditor to assure generating desired amount of funding
- #5. insert number of years (the maximum of 5 years is recommended to avoid chronic campaigning and start/stop programming) **AND** insert **"..beginning with the current tax year 19__.."** to assure revenue starting with the following February collections; remember taxes are collected in arrears – example: **calendar year 2004 is tax year 2003!**. In 'new' Spring elections, the prior CALENDAR year; in 'new' Fall elections, the current calendar year - to assure revenue starting with the next tax collections; errors can stall revenue for a year or more.

INFORMATION REGARDING MARYSVILLE SCHOOLS RENEWAL LEVY

What are we voting on?

The Marysville School District has placed a renewal of a 6.56 mill operating levy on the May 3rd ballot.

What will a "YES" vote cost you in increased taxes?

A "YES" vote will not increase the taxes paid to the school. This is a renewal levy.

| Property Value | Avg. Increase Per Year | Avg. Increase Per Day |
|----------------|------------------------|-----------------------|
| \$ 40,000 | - 0 - | - 0 - |
| \$ 60,000 | - 0 - | - 0 - |
| \$ 80,000 | - 0 - | - 0 - |
| \$100,000 | - 0 - | - 0 - |

What is the length of the renewal levy?

The levy will be a renewal for five years beginning January 1, 1995.

How much money does the levy generate?

The levy generates approximately 2 million dollars per year - the same amount as was passed by the voters in 1989.

Why is there a need for a renewal levy?

This levy was originally passed in 1989 for a 5 year period. Since this is not a continuing levy, it will need to be renewed every 5 years to continue current programs.

Does this levy bring in the same amount of money as it did in 1989?

YES. This levy brings in approximately 2 million dollars. As the value of property goes up with inflation, the taxes do not increase. Even though this levy was originally passed as a 6.56 mill levy, the effective millage today is only 5.47 mills.

Didn't we just pass a levy?

YES. Our community supported the schools last November and passed an 8.9 mill operating levy. However, the school district emphasized at that time that we also need to pass a renewal levy in May. The levy that was passed in November could not produce the monies needed without renewing the levy that was passed in 1989.

What does passing the renewal levy mean to Marysville?

Thanks to the support of our community last November and with the passage of the renewal levy in May, we will be able to provide:

- New Textbooks
- Additional Classroom Supplies
- Up-to-date Equipment
- Computers
- Buses
- Well Maintained Facilities
- Adequate Teacher/Pupil Ratios

What is the difference between a Renewal Levy and a Replacement Levy?

A renewal levy renews the levy that was originally passed by the voters and produces the same amount of dollars to the school district.

A replacement levy generates additional dollars due to increased valuation in the district. Although a replacement levy is legal, Marysville Schools chose not to place a replacement levy on the ballot since that would increase taxes for the residents.

Who do I call if I have a question about the levy?

If you have a question about the levy or about the school system, please feel free to call the Superintendent of Schools at any time. The number is 644-8105.

Paid for by Citizens for Schools, P.O. Box 422, Marysville, Ohio 43040. John Taylor, Treasurer.

Paid Political Advertisement

Paid Political Advertisement

Paid Political Advertisement

RENEWAL VS. REPLACEMENT:

"**Renewal**" requires use of the same terms, millage & tax duplicate valuation level that existed when the original levy passed, meaning it will generate the same number of net dollars as in the very first year of the previous cycle.

Those dollars will have lost value to inflation; as an example, a 2004 **1-mill renewal** of a 3-year levy passed in 1992 using the 1991 valuations would not benefit from the increased values of a 1994, 1997, 2000 and 2003 sexennial re-valuation & would generate the same number of dollars, less inflationary effects, and yield a net 24% loss in buying power (based on US Dept of Labor CPI calculator).

"**Replacement**" allows the same millage to be applied against the latest value of the tax list/tax duplicate.

The same levy with the *same millage* using a "**replacement**" levy could generate an additional 10 to 30% increase in buying power from increased triennial or sexennial values in taxable property.

My personal opinion is that
80% of voters don't know the difference between replacement & renewal.

Campaigners should know the difference if asked, but not go out their way to make it a campaign issue. Have a response prepared before the question arises.

See ORC 5705.25 for differences in ballot language for renewals and for replacements.

Additional/increase: either a renewal or a replacement levy can ask for an increase in millage (and thus revenue) using a format specified in ORC 5705.25 and 5705.192. Again, the greater advantage for increased revenue would be by using a replacement and an increase

Some counties choose the 'renewal' vehicle of "... an additional tax ... increase of" format (or even 'replacement with additional') from ORC 5705.25 in order to achieve increased revenues.

**Caution: The 'with additional' language may confuse or alarm voters;
It's possibly unnecessary to do a 'renewal with additional'
if a simple 'replacement' would generate similar revenue.**

Timing renewals & replacements: It's best to schedule and word replacements to use the latest tax list re-valuation, being cautious to not have a gap in revenue. Commissioners, auditor & board of elections (and law directors or prosecutors) can have varying views on what can be changed in a replacement, including the tax year; some will allow vacating the earlier levy, some won't.

ORC 5705.25 and 5705.192 limit the 1st opportunity to either renew or place to the general (November) election in the last year the levy is currently "extended" against real & public utility properties. Since taxes are collected in arrears, this give you 3 chances to get the levy re-passed without risk of a gap in revenue. There may be the unusual circumstance where no Spring 'primary' election will be held, due to no candidates or general issues being on the ballot. I advise going on the first available ballot, regardless of other issues.

CONDUCTING A LEVY CAMPAIGN

CAUTION: No guarantees in any kind of election; it may fail when all preparations have been done right: rain, snow, bad national news, sudden local plant closing, layoffs, drought, last minute negative publicity or scandal (or hint thereof) involving the program or someone associated with the campaign.

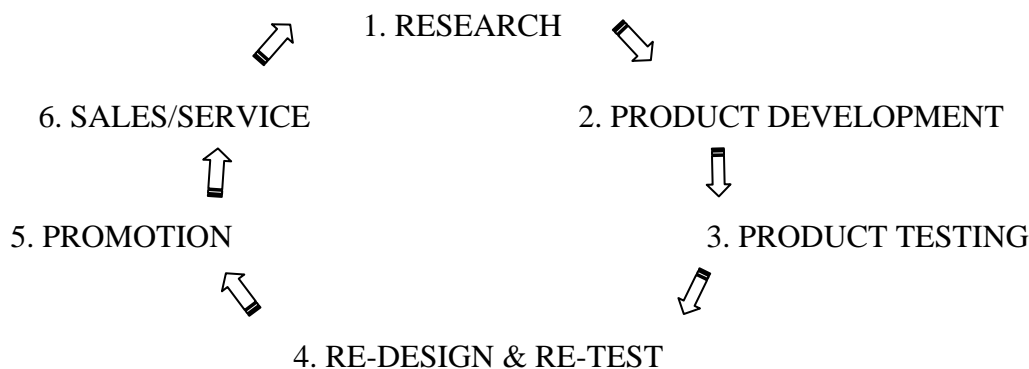
On the other hand, a levy may pass when everything is done “wrong” or not at all: 'guilt' vote, 'lesser of evils/civic need to support something' (high 6-10 mill school levy versus ½ mill senior levy), older voters in an off election, compassion vote (death of national or local leader associated with aging or center).

“YOUR MISSION, MR. PHELPS, SHOULD YOU CHOOSE TO ACCEPT IT...”

What are you up to? not selling, not advertising, not just presenting facts & asking voters to do what's right: *YOU'RE MARKETING!!*

Marketing is a continuous process of determining needs and wants, providing an acceptable means to address them, promoting the opportunity to partake of them, understanding consumer's (ie, voters in this case) reaction to them, changing or updating your offering make it more acceptable.

“WHEEL OF MARKETING”



The Five P's:
PRODUCT - PRICE - PLACE - PROMOTION - PLAN*

***“Three Magic Words”
for passing a senior levy:***

The Plan: #1 task for successful campaigns

My studies show time & time again that the genesis of the most successful levies is from a small **core group of six to twelve well-organized, committed citizens** who have done their homework, bided their time, made incremental progress, AND listened to & responded to people in the community & leadership positions.

Willingness to change your concept & approach = a key ingredient

What is best for our community? How will voters recognize it as a good thing?

Planning (research & development, testing) can begin as much as 3-5 years in advance! It begins again on the day after the levy election and never really stops, like the ‘Wheel of Marketing’.

***Possible Senior Levy Service/Facility Development Plan Features**

List & describe each feature in a sentence or two; communicate the benefit of each action to the programs and organizations & thus to the community. Lay-out a five year plan for development before “going public” with promotion of levy.

Phase I. Immediate Uses for New Levy Funds

(able to accomplish in short-term with a long-term benefit)

Refine model for use of funds: establishment/expansion of a central office; centralized case management with service-buying ability; establishment of sliding fee scale & loan programs (cash, equipment, services); protocols for fund use (what’s allowable); set up advisory/governing bodies.

Purchase vans, mini-vans; upgrade telephone & computer equipment, systems & services; buy business equipment & furnishings; hire additional staff to meet current shortfalls; increased outreach through media buys, direct mail, senior newspaper/magazine, educational programs, special events; special grants for facility construction-rehab or program start-up; study of personnel policies and comparable wages by a "blue-ribbon" committee to help meet workforce shortage in homecare industry; training grant for worker skill development or improvement; etc.

Phase II. Meeting Increased Needs

(expanding ability to deliver currently available services or vital needs)

Add inter-city/county medical transport program. Add kitchen & meals equipment, mini-vans, educational programs, computer learning centers, job/workforce re-entry preparation, job-matching service, home repair services & loans, staff training & tuition programs, study future community & individual needs (professional surveys), etc.

Phase III. New Programs, Services, Facilities

(building for the future, both short- and long-term)

Co-op projects to start or expand: current adult day care & caregiver respite programs; wellness programs with exercise, lifestyle changes and counseling (smoking, eating right, etc); community service/volunteer programs in parks & schools; intergenerational programs; high-profile information source or coordinated consultation service; respond to studies and observations; build programming for older ‘Boomers & Gen X-ers.

Keep the plan simple to explain and understand

Make sure campaign workers & speakers understand & believe in the plan

Make commitments & make sure you can live up to them

Keep the leaders and community informed and involved

Nearly all failures come from lack of community involvement (business & civic leaders, media, etc), lack of an organized & financed basic campaign, lack of a formal plan on how the money will be used & how it will benefit the community

IMPORTANT CAMPAIGN RULES TO REMEMBER

- **You may not make false statements during a campaign (believe it or not...)**. Be certain that your information is accurate. Violations are punishable by a fine and/or imprisonment.
- You may not use the word "re-elect" if you have never been elected by the voters to the office you are seeking. Appointment to the office does not entitle you to use the word "re-elect". However, if you are in the incumbent you may use terms such as "retain" or "keep".
- You may not use the title to an office you do not currently hold in a manner which implies that you do currently hold the office. This includes placing the title above or under your name. You must use a word such as "elect", "vote" or "for" in a conspicuous manner with your name. Examples: Dillion for Sheriff; Elect Dillion Sheriff.
- No person may campaign at a polling place on election day in the area between the polling place and the two small United States flags.
- ★ ★ ★ All written and printed political **communications**, including campaign literature, newspaper ads, signs, stickers, matches and other items, **must be properly identified**, unless specifically exempted. This identification requirement applies as well to handmade signs. **The identification must always include the name and address of the individual, committee, or organization that issues the communication. If issued by a committee or organization, it must also contain the name and title of an officer.**
- If a candidate does not establish a campaign committee, then he or she is considered to be the campaign committee for purposes of the campaign finance reporting laws.
- A post-election campaign finance report must be filed by all candidates or their campaign committees after each election which the candidate's name appeared on the ballot or at which he or she was a write-in candidate. This report must be filed even if the candidate lost the election, received no contributions and made no expenditures or spent only his or her own money.
- ★ ★ ★ **Any group of two or more persons** who receive, spend or use funds or anything of value in support of or opposition to any candidate, **ballot issue**, political party or other group supporting or opposing candidates or ballot issues, **must file a political action committee finance report.** This reporting requirement applies to both organized and informal groups of two or more persons.
- ★ ★ ★ All candidates, political action committees and political parties **must designate a treasurer** to handle campaign related funds and expenses and to file the required reports. By law a candidate must act as treasurer if he or she does not designate another person. The designation of treasurer form **must be filed before any contributions are received or expenditures made.**
- Failure to timely file a campaign, political action committee, or a political party finance report may result in a fine. The filing date is the date the report is received by the appropriate county board of elections or the secretary of state's office in the case of statewide candidates and issues. Postmark date is not sufficient.
- There is not limit on the amount of contributions a person may contribute to a candidate, political action committee or political party. However, no person may contribute more than \$100 total **in cash** per election to any candidate, campaign committee, political action committee, or political party. This requirement applies as well to cash payments by a candidate to his or her own campaign fund. Checks and money orders are not considered to be "cash". **"Cash" means coin or currency.**
- If a candidate uses his or her own personal funds or property to promote his or her candidacy, other than for payment of the filing fee or his or her own campaign related personal expenses, such as meals, lodging and transportation, then the payments must be reported on his or her campaign finance report as in-kind contributions for the candidate.

- Contributions of \$25 or less in total from an individual raised at a single fund raising or social event need not be identified by the name and address of the contributor on a finance report. However, this information must be maintained, regardless of amount, and may be requested by the secretary of state or a board of elections. This includes contributions raised by “passing the hat” and similar means.
- Anonymous contributions are those which are received without any indication as to their source. A contribution may not be reported as anonymous because the contributor desires not to have his or her identity disclosed.
- Contributions and expenditures may not be concealed or misrepresented. All earmarked contributions must be disclosed as such. A violation of this prohibition is punishable by a fine up to \$10,000 and forfeiture of office, if elected.
- A corporation that does business in Ohio may not directly or indirectly aid a candidate or political party, other than by establishing a political action committee to make contributions from non-corporate funds or pursuant to an employee directed payroll deduction program. Nor may the corporation reimburse or compensate an employee, officer or other person for contributions made to candidate or political parties. These prohibitions apply as well to professional corporations, such as law firms.
- **★ ★ ★ Raffles and other games of chance, as opposed to games of skill, may not be used to raise political contributions.**
- Campaign funds of a candidate may be used only for the following purposes: his or her own campaign; expenses related to holding a public office; supporting or opposing other candidates or ballot issues; political party activities; and charitable donations. A candidate may not be paid for services rendered to his or her own campaign.
- Candidates, campaign committees, political parties and **political action committees** must file a finance report annually on the last day of January, unless a post-general election report was filed in the prior year or a termination statement has been filed. This reporting requirement applies even if no contributions have been received and no expenditures made since the prior report, and even if the candidate lost at the primary or general election.
- A termination statement must be filed when a candidate, campaign committee, political action committee or political party discontinues its activities. However, termination may not occur if there is a balance on hand or outstanding loans or debts. If a termination statement is not filed, annual reports must be filed even if there is no activity to report.
- Certain candidates are required to file a personal financial disclosure statement with the appropriate ethics commission. This is different from the campaign finance report which is filed with a board of elections or the secretary of state.
- **WHEN IN DOUBT**, call the Ohio Secretary of State’s office or your county board of elections. In addition, you may request a formal advisory opinion from the Ohio Elections Commission on campaign finance questions.

Ohio Campaign Finance Forms List

| <u>Number</u> | <u>Form Title</u> |
|---------------|--|
| 30-A | Candidate's Campaign Finance Report (Cover Page) |
| 30-B | Political Action Committee Finance Report (Cover Page) |
| 30-B-1 | Corporation Report of Contributions/Expenditures Supporting or Opposing Ballot Issues |
| 30-C | Political Party Finance Report (Cover Page) |
| 30-D | Candidate's Designation of Treasurer |
| 30-E | Designation of Treasurer by Political Action Committee |
| 30-F | Designation of Treasurer by Political Party |
| 31-A | Statement of Contributions Received |
| 31-B | Statement of Expenditures |
| 31-C | Statement of Loans Received/Statement of Outstanding Debts |
| 31-D | Explanation of Anonymous Contributions |
| 31-E | Statement of Contributions for Social or Fund-Raising Events |
| 31-F | Statement of Expenditures for Social or Fund-Raising Events |
| 31-G | Contributors in Officeholder's Employ (candidates only) |
| 31-H | Expenditures Unrelated to the Candidate's Campaign (candidates only) |
| 31-I | Establishment, Administrative & Solicitation Expenses (corporate PACS only) |
| 31-J | In-Kind Contributions Received/In-Kind Contributions Made |
| 31-K | Statement of Loans Made |

CAMPAIGN PREPARATION RESEARCH:

Basic = know the realities & perceptions of thy community (not just you & your associates)

1. Find out EARLY ON how a broad cross-section of people feel about senior programs, senior needs, senior-serving organizations that will benefit AND how they feel about levies.

- a. Helps determine arguments **for & against** your concepts
- b. Helps to prepare strategy for formulation of ballot language, operational structures & campaign themes.
- c. Determines facts & myths to be addressed: develop ways to share or counter them early
- d. Determines the mood & climate for acceptance: develop strategies & tactics to enhance

2. How do we do this? Our study shows initial **PERSONAL CONTACTS** with similar questions works the best; develop a list of open-ended leading questions ("How do you feel about...", "What do you know about..."); this provides an excellent opportunity to educate community leaders on senior needs, issues and facts as part of the process. Listening is the key element at this point; return to group to share responses and reach consensus on how to best proceed. Individual interviews, small 6-10 person focus groups, 'nominal group processes best.

3. Study **facts**

- a. Needs assessments - United Way, Chamber of Commerce, hospitals, library, Area Agency on Aging, marketers; statistical, strength of feelings, etc.
- b. Conduct formal & scientific attitude study (in-kind help from business, university, extension service, JVS)
- c. Demographic data - AAA, ODA, Ohio Dept of Development/Office of Strategic Research (<http://www.odod.state.oh.us/osr/data.htm>), local library, Chamber of Commerce, local regional planning agency, local marketing agencies, etc.
- d. Current service levels, \$ available, costs of services, stability of funds (trends, cycles), waiting lists, untapped or under-served client sources
- e. What parties stand to gain, who will join in to support (agencies to receive funds, businesses to support caregivers, officials to 'bask in glow' of supporting seniors, etc.

4. Sound out community leaders; county commissioners, mayors, county auditor, newspaper editors, major employers, ministry, respected community members; determine **who are the keys to influencing public AND private opinion**, sources of financial & moral support; they appreciate being 'on the ground floor' of community initiatives.

5. Determine target amount of \$ desired and millage likely to be acceptable to the voters & potential supporters. Auditor can help with telling you how many dollars several different millage rates may generate (or find out value of one mill & do the rough math from there); your efforts in research can help lead you to best level. Consider value of funds over course of the levy (inflationary effects). Tax abatements (going on or off), defaults, slow collection, etc may increase or decrease actual revenue (depending on county auditors interpretation of total amount of proceeds).

POLITICAL REALITIES OF A LEVY CAMPAIGN

1. There will be factions - on the committee, in the community.
2. There will be opposition.
3. Timing will be important:
 - who was included when (try to involve potential critics early on, ownership/input)
 - mood of the community: taxation, economic health, image of service system, etc
 - which election to use (Spring primary, Fall general, special election, turn-out rates, etc.)
 - other levy issues on the same/ recent ballot (+/-)
 - other interests on the ballot (issues, candidates, potential voter turn-out)
4. Campaign strategy will make a difference:

Plan & methods for using the money

Theme(s) - Schedule - Promotional materials (types & content) - People involved

5. It will require some money to conduct a campaign.
6. Experienced consultants & political services may be helpful; paying for them may become an issue for voters or critics; experienced local volunteers usually available from schools, MR/DD, mental health who run levy campaigns often and know the community.

SUMMARY - EARLY DECISIONS

1. Select a small group of ten to twelve people broadly representative of the community as a core committee; expand as needs grow.
2. (**REQUIRED BY STATE LAW**) Establish a Political Action Committee (PAC), appoint treasurer (whose name must be on all campaign materials), file with Secretary of State, get copies of all required forms for filing financial records before you start fund-raising or spending.
3. Identify people who are key to influencing public & political opinion, seek out their advice and assistance, respond to their insights and suggestions, feel them out for possible campaign fund donations or potential donors later.
4. Uncover facts, myths, perspectives and perceptions of community about aging & services; prepare points & counter-points to convince people to support the levy (before & after).
5. Reach community leadership consensus on key elements:
 - will a consultant be used
 - what are needs/levels of need vs. available resources
 - who (people, agencies) and what (services, facilities) will utilize or benefit from a levy
 - how will the money be distributed
 - how much money will be needed
 - how much & how long will the voters support
 - when will taxation begin; when will it be distributed
 - ballot language (draft)
 - initiative or referendum
 - which election to use
6. Develop a strategy, timetable and budget; secure labor, materials and funding; all points subject to change; **CONCUR ON A SPECIFIC PLAN FOR USING REVENUES!**
7. Develop relationships with auditor, taxing authority (council, trustees, commissioners), community leaders, potential beneficiaries (groups, agencies), contributors (cash or in-kind), other interest groups.

SUMMARY: Senior Levy Campaign Considerations



1a. **WHO** (involved in design, campaign, on-going advice):

- Community leaders: Chamber, employers, politicians, respected leaders, all agencies; **establish PAC & treasurer, pick a strong well-known leader as chair**
- Constituents: current clients, supporters, advisers
- Consumers/beneficiaries: future clients, friends, families
- **MEDIA: newspaper, radio, TV, outdoor ads & porch-bags;** owners, editors and reporters
- **Where's the money?** Campaign funds or serious in-kind support; \$2,000 to \$100,000 ...

1b. **WHO** (administration/operation if passed):

- Single agency
- Coalition of agencies
- County government
- Designated agent: Special board or commission; Area Agency on Aging; Single agency/central case-management/purchase-of-service model

2a. **WHAT** (taxation vehicle):

- Local property tax, income tax or sales tax levy; bond issue for construction
- Property tax @ 11/99 (new triennial valuation effective 12/00) for Wxyz Co., OH:
1 full mill = \$735,263 annually .50 mill = \$367,632 .75 mill = \$551,447
- Initiative (petition) or resolution (commissioners)
- "Personalized" campaign; meaningful on the individual level; focus on benefits

2b. **WHAT** (model/output/methods):

MAKE A PLAN - MAKE COMMITMENTS - MAKE IT CLEAR - MAKE IT KNOWN

- | | | |
|---------------------|------------------|---------------------|
| - Type of system | - Accountability | - Clear description |
| - Types of services | - Eligibility | - Charts & Graphs |
| - Types of benefits | - Forecast | - Written Plan |
| - Types of clients | - Contingencies | - Consensus |

3. **WHEN:** file at least 75 days prior to election

- May 6th primary election: must file with county board of elections for either initiative or resolution by February 19th
- November 4th general election: August 20th

4. **WHERE:**

- Countywide, tax district, township, city, village:
Plan, benefits, services; promotion, personal-level communication, endorsement
- Service or activity location

5. **WHY:**

- Increasing senior population through year 2050; "Older-old" population (age 75+, age 85+)
- Decreasing value of federal & State funding, increasing limits on how it can be used
- Maximize opportunities for independent living & quality of life
- Increase preventive measures, access to service, respite for caregivers
- Keep younger caregivers at & focused on their vocational jobs
- Reduce long-term need for more expensive help, increase community "comfort level"/pride
- Provide for locally accountable programming, cost-effective, "pennies a day"
- "Meals-on-wheels" identification critical to campaign recognition & acceptance

Keys for Senior Levy Renewal/Replacement Campaigns



The community - elected officials, media, community leaders, seniors and people of all ages - every village, every township, every group that can be reached - need to grasp the following elements.

Knowledge: recognition of the program's existence, recollection of passage, a good cause worthy of their active support

Understanding:

Features – what is it that is being done

Benefits – how are those features actually helping individual or community quality-of-life

Impact on individuals served, their families, their employers

Larger impact on community:

quality of life, local spending, jobs, access, flexibility without outside regulation

Programs:

3 magic words: “Meals-on-Wheels”

What kind of service: Transportation to doctor's appointments, grocery store...

Homemakers for the homebound...

Chore or personal care services for the disabled...

Educational programs for everyone concerned about...

for people of all ages...

How much programming with a levy as compared to without a levy

Progress:

Was it what you promised or led the voters & officials to believe?

What have you done so far?

What have you done for me lately?

Plan:

How are going to use the money now?

What are going to do that will benefit me & mine?

Where can I **SEE** this plan?

Aren't you doing this just to save your job?

(Yes, because my job is important in keeping this community's older people safe & healthy in their own homes at 1/5th the cost to the taxpayers for nursing home care...).

Examples of Senior Levy Themes Used in Ohio

- ◆ Just Pennies A Day
- ◆ (Still) Only Pennies A Day
- ◆ Only 4 Cents A Day
- ◆ Just 4 Cents A Day
- ◆ Independence At Home: Four Pennies A Day
- ◆ Put In Your 2 Cents
- ◆ Be A Pennies Partner For Senior Services
- ◆ Less Than 2 Cents A Day
- ◆ Less Cost Than A Cup Of Coffee A Month
- ◆ Care A Lot, Give A Little
- ◆ Taking Care Of Our Own
- ◆ Support the Senior Levy
- ◆ Keep The Life In Living
- ◆ Helping Hand For Seniors
- ◆ Lend Your Hand
- ◆ Lend A Hand – Vote For Seniors
- ◆ Caring Hearts, Helping Hands
- ◆ Vote Your Heart For Senior Citizens
- ◆ Seniors Are Super Citizens
- ◆ Support Your Senior Citizens
- ◆ Serving The Needs of Seniors
- ◆ Support The Elderly
- ◆ S.O.S. (Save Our Seniors)
- ◆ S.O.S (Support Our Seniors)
- ◆ S.O.S (Serve Our Seniors)
- ◆ Care about Seniors
- ◆ Help The Elderly
- ◆ Help Us Be There When You Need Us
- ◆ Help The Elderly – Your Parents, Grandparents, Neighbors & Friends
- ◆ For Our Independent Future
- ◆ Invest In Your Future
- ◆ Your Vote Will Support Your Future
- ◆ Honor Our Past, Serve Our Future
- ◆ What We Do For Our Seniors Today, We Do For Ourselves Tomorrow
- ◆ It's Your Future Too! Vote For Issue 2
- ◆ Don't Defeat It – You Might Need It
- ◆ Help Make Aging A Good Experience
- ◆ #1 Services For Our #1 Seniors – 1 Mill
- ◆ Don't Forget 2
Vote On May 3rd
4 The Senior Levy
- ◆ Keep A Good Thing Going

MASTER CAMPAIGN CHECKLIST

(Adapted from “A Guide to Conducting Levy Campaigns”, Jed Morison, 1989)

CAMPAIGN COORDINATOR

- Establish Working Committee
- Establish P.A.C. & Treasurer
- Establish Headquarters
- Provide Instructions to Committee
- Prepare Basic Fact Sheet
- Maintain Communications
- Recognize Volunteers
- Plan Election Night Party
- Prepare Final Report

ENDORSEMENT COMMITTEE

- Prepare List of Hopeful Endorsements
- Prepare Standard Endorsement Form
- Request Endorsements
- Publicize Endorsements
- Prepare Final Report

FINANCE COMMITTEE/TREASURER

- Seek Input of Committee
- Prepare Budget
- Establish Checking Account
- Develop Fund Raising Plan
- Conduct Fund Raising Projects
- Maintain Accurate Records
- Disburse Funds
- File Elections Reports
- Send Thank You's
- Prepare Final Report

PROMOTION MATERIALS COMMITTEE

- Determine Themes
- Write Literature/Brochures, Signs, Flyers
- Include “Paid for by...” notice
- Design, Print Brochures, Signs, Flyers
- Develop Distribution Plan
- Secure Volunteers to Distribute
- Coordinate Distribution
- Retrieve Materials Day After Election
- Prepare Final Report

MEDIA COMMITTEE

- Determine Themes
- Prepare Public Service Announcements
- Secure Free Media
- Determine Budget Funds
- Develop Ad Plan
- Produce Paid Ads
- Secure Media Buys
- Maintain copies of all
- Prepare Final Report

RESEARCH COMMITTEE

- Secure Facts on Levy
- Help Coordinator With Basic Fact Sheet
- Research Previous Levy Results
- Research Community Attitudes
- Develop Targeting Plan
- Assist With Themes
- Prepare Final Report

SPEAKERS' BUREAU COMMITTEE

- Recruit Speakers
- Prepare Speeches/Materials
- Schedule Speaking Engagements
- Train and Assign Speakers
- Prepare Final Report

VOLUNTEER COMMITTEE

- Assess Volunteer Needs
- Recruit Volunteers
- Assign Volunteers
- Recognize Volunteers
- Prepare Final Report

RESULTS COMMITTEE

- Secure Results of Election
- Analyze Results of Election; where it did well, not so well, why
- Assist With Campaign Evaluation
- Ensure Thank You's Are Sent
- Prepare, File & Distribute Final Report, including all committee final reports**

Senior Levy Workshop Handout - Alan Burnett, AAA9, Ohio
ADAMH FALL LEVY – FRANKLING COUNTY, OHIO

| Activity | June | July | August | Sep 4 | Sep 11 | Sep 18 | Sep 25 | Oct 2 | Oct 9 | Oct 16 | Oct 23 | Oct 30 | Nov 6 |
|--|------|------|--------------|-------|--------|-----------------|--------|-------|-------|------------|--------|------------|-------|
| Planning | X | X | | | | | | | | | | | |
| Fundraising | X | X | X | | | | | | | | | | |
| Media Relations | | X | X | X | X | X | X | X | X | X | X | X | X |
| Speakers Bureau | | | | | | | | | | | | | |
| --Recruitment | | X | X | X | | | | | | | | | |
| --Scripts, Visuals | | | X | X | | | | | | | | | |
| --Presentations | | | X | X | X | X | X | X | X | X | X | X | X |
| Agency Tie-Ins | | | | X | X | X | X | | | | X | | |
| Research | | | | | | | | | | | | | |
| --Message Testing | | X | | | | | | | | | | | |
| --Snap Shot Survey ("How will you vote?") | | | | | | | | | | X | | | |
| Phone Bank/Info-survey | | | | | | | | | | X | X | X | |
| Advertising | | | | | | | | | | | | | |
| --Production/Buy | | X | X | | | | | | | | | | |
| --Broadcast Placement | | | | | | | | | | | X | X | X |
| --Print Placements | | | | | | | | | | | X | X | |
| --Billboard/Bus Signs | | | | | | | | X | X | X | X | X | |
| Literature Drops | | | | | | X | X | | | | X | X | |
| Yard Signs | | | | | | | | | X | X | X | | |
| Make Business & Labor Connections/presentations | X | | X | | X | X | X | X | | | | | |
| One-on-One Opinion Leader Report Card Meetings | X | | X | X | X | X | | | | | | | |
| Opinion Leader Letters | | X | | | X | | | | | X | | | |
| Special Events | | | X kickoff | | | X volunteers | | | | X media | | X media | |
| | | | | | | | | | | | | | |

Pre-election Campaign Calendar – November 6 Election Day

PUBLIC RELATIONS PLANNING

Examples from COAAA/AAA #6 (Columbus/Central Ohio) senior levy surveys

Best public relations is a **good reputation & message before** the campaign.

What counties have done:

- Kick Off Rally – lots of officials – media coverage – visible high-traffic spot - sponsor
- Placemats in Restaurants
- Fans (hot weather novelty items) – “I’m a Big Fan of...”
- Bumper Stickers
- 8 1/2x11” Index Card Posters (bulletin boards, laundromats, churches, groceries, etc)
- Yard Signs
- Buttons
- Articles in Church Bulletins
- Direct Mailing: to registered voters random – Dispatch services
- Phone Bank for Voter Education and Solicitation
- Speaker’s Bureau
- Slide Show / PowerPoint presentation
- Radio: Ads, Interviews, talk shows, call-in shows
- Newspaper: Editorials, Ads, Letters to the Editor, Support Page, Informational Articles
- Television: Public Service Announcements, News, Ads, ‘crawlers’ in cable channels
- Door-to-Door Solicitation, literature drops
- Display a map of those receiving services (especially helpful in a renewal)
- Help with voter registration (also absentee ballots)
- Put literature in public places: stores, banks, doctors’ offices
- Provide transportation to those who need it on voting day
- Use public events to advertise, i.e. county fairs, festivals

From 2001 ODA Survey re: Levy Campaigns

Typical Planning Period: 18 months to a year in advance

Public campaign: 3 to 4 months before election

Campaign budgets: \$200 to \$150,000

\$1-\$999 (32%), \$1000-\$9999 (44%), \$10,000-\$49,000 (12%), \$50,000 plus (12%)

Organizational Assistance & Resources Used: advice, materials, services, cash donations

| | |
|-----------------------------|---------------------------------|
| board members | county commissioners |
| Area Agencies on Aging | community leaders |
| individual local businesses | workers from other campaigns |
| media | Chamber of Commerce |
| members | locals clubs and organizations. |

Campaign recommendations from survey narrative responses:

| | |
|--|---|
| Do all fund raising ahead of time | Know the characteristics of voters |
| Begin early, especially on new levies | Show dollars saved by keeping seniors at home |
| Be able to answer questions quickly and honestly | Maintain your credibility throughout the year |
| Show good work being done for seniors | Use a time line to keep committee on pace |
| Educate entire staff on need for levy | Cover all the county in one form or another |

another

DOLLARS AND CENTS

- For 2 cents* a day we will continue to provide essential services for seniors in Hocking County.
- Local tax dollars means local control - your tax dollars will stay in Hocking County to be used to assist your loved ones and neighbors.
- 2 cents a day is a small price to pay for a lifetime of love and caring.
- Revenue will provide the local match required to attract and maintain federal and state funds.

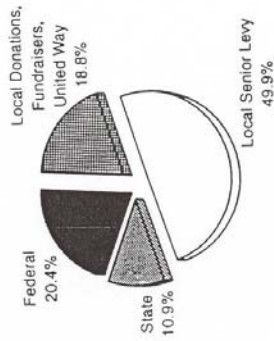
* Based on a home valued at \$45,000.00.



Support Your Future for TWO CENTS A DAY



Scenic Hills Senior Center 1994 Budget - Funding Sources



Paid for by the Hocking County Senior Citizens Levy Campaign Fund
Robert Daubanner, Treasurer, 187 S. Spring St., Logan, Ohio 43138

Hocking County Senior Citizens Levy Campaign
187 South Spring Street
Logan, Ohio 43138

- Home Delivered Meals
- Medical Escort
- Group Transportation
- Health Assessment
- Homemaker
- Respite
- Education
- Socialization
- Home Maintenance

Vote Yes for the Senior Citizens Replacement Levy on May 3, 1994

VOTE YES FOR THE SENIOR CITIZENS REPLACEMENT LEVY MAY 3



ACCOMPLISHMENTS

YOU SUPPORTED US BEFORE BY VOTING FOR THE 1/2 MILL FIVE YEAR SENIOR LEVY IN 1989. THIS IS WHAT YOUR VOTE HAS ACCOMPLISHED TO DATE (1990 - 1993):

- Center vans have driven over 241,000 miles transporting seniors to medical appointments and nutrition sites.
- 33,000 hours of homemaker and respite care were provided to frail older adults throughout Hocking County.
- 9,000 out of 76,000 hot meals delivered to Hocking County's homebound older adults by Tri-County Community Action's Hot Shot Truck were funded by the Levy.
- Scenic Hills Senior Center increased the number of older adults served by 37.5%. The number of clients outside Falls Township increased by 106.5%.
- Established a Senior Citizens Club in Laurelville.
- Fully equipped the Murray City Senior Center.
- As of April 1994 the Scenic Hills Senior Center acquired a van equipped with a wheelchair lift. Levy funds provided necessary match money for the grant from ODOT to obtain this much needed vehicle for Hocking County.



DID YOU KNOW THAT...

- The 85+ age group is the fastest growing population in the United States.
- 18 percent of Hocking County's population is age 60 or older.
- 95 percent of older Ohioans said they would rather live at home if they ever needed assistance in caring for themselves.
- Medicare rarely covers in-home needed services
- Two out of three elders who need long term care live in the community and depend on help from family, friends, or neighbors because of the limited senior resources.

The Senior Levy saves tax dollars by helping keep seniors out of long term care facilities. By providing one or more services to frail older adults, the Senior Levy can allow these seniors to reside independently in their own homes.

YOUR VOTE COUNTS

The current Levy ends in December. To continue these valuable services we ask that you vote YES to replace the old 1/2 mill levy with a new 1/2 mill levy. THIS IS NOT AN ADDITIONAL LEVY.

Levy funds will be distributed as follows:

- 10% for home delivered meals
- 10% for senior services outside Falls Township
- 15% for home care services countywide
- 65% for operation of senior services provided by Scenic Hills Senior Center



Senior Citizens Need Your Help

**Services of the
Wood County Committee on Aging
WILL END
unless this renewal passes**

Wood County serves its senior citizens through in-home services and at senior centers throughout the County.

The Wood County Committee on Aging has experienced an increase in service delivery of 29% over the past three years. Only with the renewal of the 0.2 mill levy can we continue to serve.

**VOTE YES TO CONTINUE
SERVICES TO WOOD COUNTY
SENIOR CITIZENS**

The renewal will ask for two-tenths of a mill for five years for the Wood County Committee on Aging.

**THIS IS A RENEWAL
NO INCREASE IN TAXES!**

Paid for by
CITIZENS FOR SENIORS
Ann Baty, Treasurer
20310 Oak Street
Weston, Ohio 43569

Non Profit Organization
U.S. Postage
PAID
Bowling Green, OH 43402
Permit No. 45

**VOTE TUESDAY
NOVEMBER 6, 1990**

Polls Open
6:30 a.m.-7:30 p.m.

**RENEW Levy for
Wood County Senior Citizens**

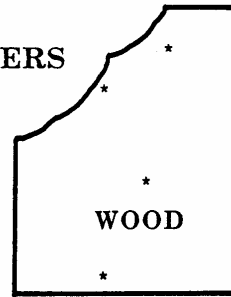
**Nov. 6
VOTE YES
WOOD COUNTY COMMITTEE ON AGING**

**WOOD COUNTY COMMITTEE ON AGING EQUALS SENIOR CENTERS
PLUS A WHOLE LOT MORE**

WOOD COUNTY SENIOR CENTERS

Four (4) locations

Bowling Green
Rossford
Perrysburg
North Baltimore



SENIOR NOON MEALS

Meals served to over 150 persons daily that attend the centers
37,500 meals delivered yearly to home-bound elders throughout Wood Co.

SENIOR TRANSPORTATION

- Van transportation to the Centers
- Individual escorts to medical appointments
- Transportation to grocery stores and other needed appointments

PROFESSIONALLY STAFFED AGENCY

- Information and referral
- Visits to homebound elders
- Support groups
 - Widowed Persons
 - Caregivers

WELLNESS, EDUCATION AND LEISURE PROGRAMS

- Annual health fair
- Speakers
- Study groups
- Music
- Dances
- Special events

TWO-TENTHS OF A MILL RENEWAL

WILL CONTINUE THESE SERVICES TO SENIOR CITIZENS

FOR MORE INFORMATION

CALL 353-5661 or TOLL-FREE 1-800-367-4935

Senior Citizens Need Your Help

**Services of the
Hardin County Council on Aging
will end unless this tax levy passes.**

Hardin County serves its senior citizens through in-home services and at senior sites throughout the county. With more senior citizens than ever before, there is an increasing demand for services. This happens just as there is a reduction or elimination of funding from federal and local sources.

Profile of Current Funding

| SOURCE | % | STATUS |
|-------------------------------------|--------|-----------|
| Hardin County Commissioners | 1.2% | uncertain |
| United Way | 3.6% | stable |
| Villages and Townships | 6.4% | uncertain |
| Organizations and Private Donations | 3.1% | uncertain |
| Project Income | 3.3% | stable |
| Fund Raising | 27.8% | uncertain |
| Federal Grants | 29.7%* | uncertain |
| State Grants | 24.9%* | uncertain |

* Lost if not matched with local funds.

TAX FACTS

The ballot wording will ask for **five-tenths** of a mill for five years for the Hardin County Council on Aging. This tax levy will cost the average taxpayer **less than two cents a day!***

**Vote to continue these services to
Hardin County Senior Citizens.
Vote yes on funding for the Hardin
County Council on Aging**

- Escort
- Chore
- Homemaker
- Transportation
- Outreach
- Socialization
- Information/Referral
- Service

*This is based on a \$50,000 house with an assessed value of \$17,000.

**Non-Profit Org.
U.S. Postage Paid
Kenton, Ohio 43326
Permit #412**

**Citizens Committee for Senior
Services Levy Campaign**
Rick Sigris, Treasurer
935 E. Columbus Street
Kenton, Ohio 43326

**VOTE TUESDAY,
NOVEMBER 8, 1988**
Polls Open
6:30 a.m.-7:30 p.m.

**Continue Services for
Hardin County Senior Citizens**



**Nov. 8
VOTE YES**

HARDIN COUNTY COUNCIL ON AGING

Five-tenths of a Mill Will Continue These Services to Senior Citizens

INTRODUCTION

Growing older is a part of the total life process. Aging brings with it problems of health, unoccupied time, transportation and loneliness. The Hardin County Council on Aging is a non-profit organization designed to serve the needs of persons age 60 or over in Hardin County.



WELLNESS, RECREATION, AND LEISURE PROGRAMS

Once a month, registered nurses provide blood pressure checks. Line dancing, exercises and special programs are provided as a part of a general physical fitness program. Classes on many topics are offered for all seniors, including cooking, arts and crafts. The Center also coordinates and arranges discussion groups led by specialists from the community. Social activities such as cards, prom, potlucks, bingo, trips and tours, and parties are open to all Hardin County seniors. No matter what the program or activity—they are aimed at meeting the wants and needs of the whole person.

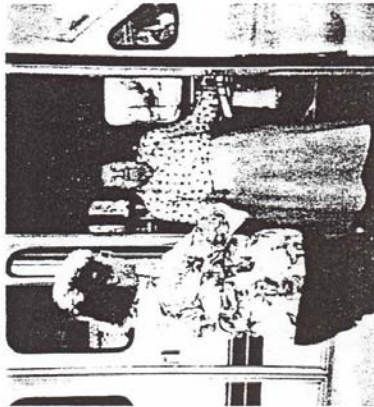
CHORE AND HOMEMAKER

Chore services such as snow and ice removal from walkways (and drives, where appropriate), yard care, heavy household chores, and minor home repairs and maintenance are provided.

The Homemakers service enables elderly to remain in their own homes with the assistance of the homemaker, providing light housekeeping duties on a regularly scheduled basis.

TRANSPORTATION

An "escort" service is available throughout the county for doctor and dentist appointments and for emergency care. When requested, a van with a wheelchair lift can be provided. Several times a week, transportation (home pickup and return) is provided for grocery shopping, banking and other errands. Seniors are transported from their homes to the Senior Center and sites for meals and many activities and then back home on a daily basis.



OUTREACH

Personal

Home visits to new clients and to clients with special needs to inform them about available services and help them make use of these services. Follow-ups are done to assure linkage.

Group

Mass contact such as speaking engagements, local radio and use of local newspapers to inform of the Agency's services. We also publish a monthly newsletter that reaches 1,500 households.



INFORMATION/REFERRAL SERVICE

Many types of information are furnished to Hardin County Seniors both by phone and by home consultation. Senior Citizens may request information about supportive and community services available in the county. They also may get help in completing forms. Consultation with an attorney once a month is available to seniors, and home consultation can be arranged by those who are homebound. Income tax assistance is provided annually. Information about special discount programs such as the Golden Buckeye Card, HEAP and Ohio Energy Credits is made possible through the Senior Center. A newsletter helps keep seniors and the Center in touch. In all information and referral services, the goal is to link seniors with the service that answers their needs.

(419) 673-1102

SENIOR LEVY YARDSIGN DISTRIBUTION:

| Name: | City: | Zip: | # Signs: | Placing where: |
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LITERATURE DROP ETIQUETTE

Prepared by Diana Kubovcik, COAAA, AAA #6, Columbus/Franklin Co., OH

- Cover the precinct highlighted on the map.
- Please leave 1 piece of literature at each residence.
- Do not leave literature in a mailbox. This is illegal.
- Don't walk across lawns, use sidewalks.
- Return unused literature and maps to the pick up location. A volunteer will be at the location until 11:30.
- A "floater" will be driving around if you need more literature.
- If you happen to find an eager volunteer, have them call Diana Kubovcik at 645-7250.

Thanks for your support on Issue 1!

SUMMARY: “10 TASKS IN CONDUCTING A CAMPAIGN”

by

Raymond A. Schindler

District Specialist, CNRD

The Ohio State University

1. Build on past campaign experience by seeking advice
2. Seek help and advice from key community influentials and capable leaders
3. Define your reasons why this issue is necessary. Gather facts, analyze situation, present information
4. Develop a written plan of action complete with budget and timetable
5. Create an understanding of need by:
 - Basic education** (logical reasons);
 - Building on past experience** (what people should already know or could recall);
 - Exploiting crisis** (community-wide trauma or threat);
 - Comparison and competition** (with other times, places, people, groups)
6. Set up a speaker’s bureau of persons who are well-respected, community-wide leaders, not staff
7. Tie the campaign to community systems (economic, civic and social, educational, religious, government; ie, needs & abilities of employers, workers, volunteers, civic & social leaders, etc)
8. Use all available mass media – News releases, Interviews, Paid professionally-prepared ads; Yardsigns (use metal wicket-type); Billboards; Newspapers (dailies & weeklies), Newsletters of local organizations; Radio (‘spot’ announcements, talk shows, call-in shows); Fliers/handouts; Posters; Mail (direct, piggy-back with others, inserts); Broadcast & Cable TV; Paycheck inserts or blurbs on paystubs.
9. Set up an information center for drop-by, emails or telephone calls for questions & answers
10. Donations of money from private sources to pay for campaign costs; they won’t give if you don’t ask, and it doesn’t cost you anything to ask.

Principles of Campaign Planning

Five basic principles of campaign planning are incorporated in the preceding 10 tasks:

1. The goals of a successful campaign must be designed to help **solve needs** felt by the majority of opinion leaders and their followers in the community in which the campaign is to be held.
2. Successful campaigns are linked to the majority of the important **community systems** within a community.
3. Successful campaigns are developed in terms of what is **familiar and acceptable** to the people.
4. Work through **opinion leaders** to influence people. People will turn you off if you are not creditable.
5. Create **awareness of the problem early** in the campaign using mass media.

x x x x x

Adapted from The Ohio State University Cooperative Extension Service/CNRD publication

“10 TASKS IN CONDUCTING A CAMPAIGN”

by

Raymond A. Schindler

District Specialist, CNRD

The Ohio State University

Successful campaigns don't just happen. They are planned thoroughly with consideration for the needs and desires of the people affected. Behind every campaign there are proponents and opponents, whether the goal is to raise funds for community facilities and services by donations or to raise money by increasing taxes. Consider, too, that generally the leaders on each side of an issue are intelligent and believe that their point of view about the issue is clear and correct.

A well-planned process is essential in making informal decisions by community leaders and the general public. All parties should share information and opinions to determine the most feasible action.

The leaders undertaking a campaign need to consider at least 10 tasks. Two main thrusts are emphasized:

- Face-to-face contact with key community opinion leaders (influentials, legitimizers) and the groups they influence
- Mass media to address the entire population

Some of the tasks should be undertaken concurrently. Most tasks are listed on a step-by-step basis as applicable to most campaigns.

Task 1

Build on past campaign experience by seeking advice from persons knowledgeable about a similar campaign in your county or community. Why did the issue or project succeed or fail? What worked well? What didn't? Who was involved? What did they do right or wrong to affect the outcome? What groups were pro and con? What was the general mood of the public at that time? What were the costs?

Task 2

Seek help and advice from key community influentials, and suggested capable leaders, including those in past campaigns. Organize a committee of these individuals to develop campaign plans. Agency and organization representatives who may benefit should be only advisors to the committee. This is particularly true if the benefit is financial.

Task 3

Define your reasons why this issue or project is necessary. Gather facts and analyze your situation, then present information in terms familiar to the people you address. For example, explain why the new Senior Citizen organization or crime prevention program is important, who it will serve, and how and at what cost. Or, discuss how a budget cut will specifically affect various opinion leaders and the groups they influence. Others regard an opinion leader as a respected, knowledgeable person and value his opinion highly.

Task 4

Develop a written plan of action complete with budget and timetable (calendar of events) considering all 10 tasks.

Task 5

Create an understanding of need by using one or more of the following techniques:

Basic education (logical reasons for donor or voter understanding) – Give them the facts with an objective analysis. Two-way communication is essential.

Building on past experience (what people can readily recall) – For example, “You remember how difficult it was for us before, when we did not have enough volunteers to man study periods at our high school. Let’s double the number in our recruitment campaign.”

Exploiting crisis (community-wide traumatic event) – “How much greater will the crime rate become if we cut back further on law enforcement? We’re down to two cruisers per shift. Crime is escalating rapidly even now.”

Comparison and competition (appealing to our competitive nature) – “Our neighboring community has an excellent water system. It has the capacity to lure industry away from us.”

Task 6

Set up a speaker’s bureau of persons who are well-respected, community-wide leaders. They should not be agency or organization representatives who directly benefit from the tax revenue or other fund raisings. Instead, agency representation should provide only information and advice to the speakers. Presentations should be tailored to the specific needs of each group to be addressed. Limit length of presentation to about 15 minutes and allow adequate time for discussion. Print a fact sheet to hand out to all groups.

Include professionals when possible and necessary to explain an issue in depth and to answer questions. Bring in someone they not only respect, but also acknowledge as an expert, one who understands their needs.

Task 7

Tie the campaign to community systems¹.

There are five major community systems: economic, civic and social, educational, religious and government. Consider which ones you want to target. Many have strong opinions about specific issues and actions.

Each system has a number of sectors or subsystems; e.g., the government system of a county contains the city, county, state and township governments and their departments and agencies. Each system and its sectors have their own influentials primarily because of the power of their positions. Positional leaders are the formal heads of agencies, organizations, large industries, etc.

Community influentials usually have power over several systems in smaller communities or at least several sectors in larger cities. The power may be informal in that the individuals may not necessarily hold formal positions of leadership but exert influence because of the resources at their disposal (money and manpower, particularly) and their ability to direct and/or entice others to act.

There are key leaders and key organizations to consider. List major organizations in each system and their leaders. Use of the major community system approach as a means of analysis will help. Here are some key organizations to consider:

Social and civic system – Key in on this one. The organizations in this system contain many community influentials. Go to them for advice. Then explain your cause to the entire group at one of its regular meetings or at a special meeting for one or all of the organizations. Examples are service clubs such as Rotary and Lions; Chamber of Commerce and JayCees; League of Women Voters and other

women's organizations; and historical society, farm organizations and others.

Economic system – The industrial council or other industrial group meets monthly or more often in some communities. Industrialists have many people working for them. Get an endorsement by your largest industry or most important industry to legitimize your cause. Do the same for labor leaders – get to them early, too, because they also have influence over many people.

Government system -- County, township, municipality and other governmental subdivisions are included. Make certain your departments aren't contradicting each other in giving facts and opinions. Mayors, town council members and township trustees are considered grassroots leaders. Take advantage of any county association meetings they have.

Educational system – The teachers association, PTO, PTA and school board are included.

Religious system – This includes the county ministerial association. Some ministers are quite influential and very active in community improvement efforts.

Cliques – Cliques are informal groups (no formal organization). They may be the morning coffee-drinking group or luncheon group of community influentials who exchange information among themselves.

Two-way communication is essential for the development of acceptable campaign goals and strategies. This is true for both proponents and opponents.

Determine which of the previous groups and their leaders are likely to be proponents and opponents to the project or issue. Regarding potential opponents, communicate on a one-to-one basis as soon as possible before negative comments spread. You may modify their intended action on the issue. For example, say "We would appreciate your being quiet and not taking a stand on this issue. We know your policy is 'no increase in public services,' but we feel this is an exceptional situation."

Task 8

Mass media – Go to the media with your information. Don't wait for them to come to you. Put a couple of knowledgeable persons on this assignment.

Newspapers – Talk to the editors. "Dailies" are important – get your stories into them. And, people generally read weeklies cover to cover.

Newsletters of local organizations – They, too, are generally read thoroughly.

Ads in papers – The cost may be high but necessary. Small ads can make people aware of and stimulate interest in an issue.

Radio – Spot announcements may be free or costly. Appear on a "community comment" show. These types of shows are a means of answering gripes and other types of questions by interested citizens. The persons on the program must anticipate these questions and have their answers prepared in advance.

Fliers – Briefly emphasize the importance of the issue. A list of questions and answers is one good approach. Get stores to stuff them in sacks of groceries, place them in restaurants, etc.

Posters – A brief message may be placed in windows and on counters near cash registers of public places.

Mail – Send direct from an organization or a committee of respected people. Consider the most acceptable and legitimate source. This cost can be very high.

Cable TV – Public forums often are broadcast.

Task 9

Set up an information center in a public building where people can call for facts and figures or to express their ideas.

In mass media and personal contacts, invite people to “please call this number for more information.” Use the service to find out what rumors are being circulated. Then use the messages received to counter rumors and provide more details.

Task 10

With a governmental issue, get donations of money from private sources to pay for the ads, fliers, etc.

Principles of Campaign Planning

Five basic principles of campaign planning² are incorporated in the preceding 10 tasks:

The goals of a successful campaign must be designed to help **solve needs** felt by the majority of opinion leaders and their followers in the community in which the campaign is to be held.

Successful campaigns are linked to the majority of the important **community systems** within a community.

Successful campaigns are developed in terms of what is **familiar and acceptable** to the people.

Work through **opinion leaders** to influence people. People will turn you off if you are not creditable.

Create **awareness of the problem early** in the campaign using mass media.

Social Action Process

“How Social Action Takes Place”³ is recommended to plan the sequence of steps. Some of the principles and steps are incorporated in the tasks already described. The process should begin at least six months, preferably a year, before public decision-making occurs. Interwoven in the process are the concepts of analyzing the community systems and determining the most influential organizations and their opinion leaders.

Other Resources

There are private consultants who specialize in advising on campaign planning for fund-raising drives and governmental issues. They do the research, and advise on timing, amount it is practical to ask for, how to advertise cheaply, how to get good “print” from papers, door-to-door canvassing, organizing committees, how to raise funds, how to gain public support, etc.

x x x x x x

ANTICIPATING TOUGH QUESTIONS

1. Why is the levy needed?
2. Why aren't other monies, such as lottery money or the State income tax being used for funding?
3. How much money will the levy raise? Isn't this a lot of money?
4. How would the levy funds be spent? What are you going to do with it?
5. What percentage of funds will go to direct services? And how much to big salaries and fancy cars?
6. Has _____ (your agency) _____ tightened its belt? How?
7. What has _____ (your agency) _____ done to manage its money wisely?
8. Why should _____ (your agency) _____ administer levy funds?
9. How will the levy benefit non-users? How will it benefit ME!
10. Why should someone on a fixed income vote for this levy?
11. What are your agency's chances of winning?
12. What will your agency do if the levy fails?

OHIO AGING SERVICES LEVIES
Twelve Tough Questions and Answers

by Robert U. Horrocks, Council for Older Adults – Delaware, OH bob@growingolder.org

Q 1. What will we get for this new money?

A. First and foremost we will be able to expand the amount of in-home and community based services needed to help enable those with long and short term disabilities to stay in their homes whenever possible. Specifically this means that we will expand our capacity throughout all of Delaware County to make available needed services such as home delivered meals, home health, respite, homemaker and transportation. In addition, a system of coordinated care will be developed called One Stop Shopping, which will provide easy access to professional assistance and the personal care that might be needed. Also, an adult day care program will be developed to provide the day time professional care for those who can not be left alone to supplement the care by adult children or a spouse.

In addition, for those older adults who are still active and want to remain so, this levy will provide a broad array of congregate services such as congregate dining, socialization, recreation, education, etc. The availability of senior groups will be expanded throughout the county with more opportunity for regular activities, programming and fellowship.

Finally, a formal senior volunteer program will be established which will provide a coordinated effort to recruit, train and place older volunteers with all community organizations who need volunteer assistance. This service alone will generate \$10.00 of volunteer labor for every \$1.00 invested in the effort.

Q 2. How will One Stop Shopping work?

A. Basically, One Stop Shopping will be a highly visible point of access for older adults, friends, family members or professionals to get connected with needed services. In some instances, problems can be handled over the telephone. In other instances, a home visit will be required by a trained professional who will perform an assessment and, in conjunction with the client, family, and physician will develop a plan of care. The Council will have contracts with services providers and will therefore be able to guarantee the availability of needed services.

This system will take all the hassle and frustration out of the system for the older person and will enable service providers to do what they do best, deliver quality services. The Council will become the repository in the community for the best, most current information and expertise, and will be able to guarantee the availability of service when needed.

Q 3. Aren't these services already available in Delaware?

A. Yes, to some degree most of these services are currently available. Delaware county is blessed by a variety of good quality services provided through caring and competent local organizations. The problem is that while many good services exist, financial resources have not kept pace with needs of our rapidly growing elderly population. As a result there is simply not enough of many of the services that are needed to help enable the elderly to stay in their own homes and communities.

For example, there are only three vehicles in the county designated to transport the elderly, and two of them have over 100,000 miles on them. There are waiting lists for people who need personal care services in their home. If you are severely disabled and require a number of services, you are at even greater risk of not being able to have these provided. Also, services are even less available the farther one lives from the county seat.

This levy will ensure that needed services are provided in a coordinated fashion to those who need them. It will also provide some new services which currently do not exist. Needed services like adult day care are not currently available anywhere in Delaware county. Other services are in very short supply requiring long waiting lists. Many people are unable to stay in their homes without immediate help and as a result must enter nursing homes.

We also know that through preventive efforts we can help avoid or delay the need for expensive forms of assistance. Therefore, a portion of levy funds will be used to enable others to remain active and productive by providing services such as congregate meals, transportation, socialization, recreation and volunteer opportunities.

Not only, are human service organizations struggling to serve large numbers of the elderly now, but Delaware county's older population is the fastest growing of any central Ohio county. If we plan today we will be better prepared for what tomorrow will bring.

Q 4. Why can't these services be done by volunteers?

A. Some services can be done quite well by the right volunteer. Many of the services organized by the Council for Older Adults are made possible through the efforts of many volunteers. Just about every other organization that serves people in the county also rely heavily on volunteers.

Still volunteers are often hard to find. With two income families being the norm, a former reliable source of volunteers is often no longer available to human service organizations. A small part of the levy funds will be used to create a formal Senior Volunteer network where older adults are recruited, trained and matched with all the organizations who need their particular skills. This is one way that we can position ourselves as a community to take advantage of the swiftly growing older population.

Q 5. Why do you need so much money?

A. We are seeking what amounts to an annual allocation of \$750,000. This does seem like a lot of money, but lets look at this compared to other possible expenditures. \$750,000 would pay for two years worth of nursing home care for less than 15 people.

The fact is that some of the services that we seek to provide are expensive services, but they are not nearly expensive as the alternative. This levy will enable literally thousands to be served throughout all of Delaware County.

Q 6. How did you decide what services are needed and how much they would cost?

A. The Council for Older Adults has been studying these issues for more than two years. This study has included a mini survey of those requesting our service directory, a scientific telephone interview of the 65 and older population, and individual interviews and group discussions with community leaders involved in providing services to the elderly. In addition, we have sought out and talked to older people and their families from all parts of the county. Finally, we have utilized census data and a variety of state-wide reports to make projections and to compare what we have learned locally with the experience of others. This has enabled us to make some education assumptions about how many elderly in Delaware County require some assistance to remain in their home.

From here we used the experience of other communities who have initiated community based programs to help us understand how many people we could expect to serve, and how long each would stay on our program. Using local service cost information we were then able estimate an

average monthly cost per client. This information produced cost projections used for calculating the amount of funds needed for this levy.

Having noted the real importance of volunteerism, it is also important to note that volunteers can not do everything. You would not want to go to the emergency room of your hospital and expect to be seen by a volunteer. You would not have to rely totally on the goodwill of volunteers for any service that is critical to your health and safety. Many of the services that this levy will fund are for people who are severely disabled, who require skilled care provided in a consistent and reliable fashion. We hope to be able to provide services utilizing the best and most appropriate combination of paid and volunteer staff.

Q 7. Won't these new services just help families shirk their responsibilities?

A. No. Even though we know of instances of neglect, actually over 70 percent of the care provided to the elderly is provided by family and friends. This care is generally provided willingly and in abundance by loved ones. There is no way that we could easily fund all of the services needed if family and friends did not provide the lion share of this care.

The care that we proposed to provide will supplement the care provided by family and friends, and will be the primary source of care for those who are struggling to survive with no family support. It has been found that when a little bit of help is provided to family caregivers that the quality of their care is actually improved. This is because families feel that they have someone to turn to for advice and support. When respite is provided to family members it often gives them a chance to rejuvenate themselves and to do an even better job in the future. A little bit of help through community services helps keep the primary caregiver from completely burning out and giving up. When burn out occurs, nursing home care is often the only alternative.

There are others who live alone with no family support. The great majority of these people do fine. When a long term care crisis occurs and special care is needed these people are particularly vulnerable. Individual and more intensive assistance would be available through this program for these individuals.

Q 8. Will these services be only for poor people?

A. No. One of the barriers that keeps very poor older people from benefiting from existing government programs is the stigma of welfare. Many have worked all of their lives to stay off welfare and are not about to start now, even if this means placing themselves at great risk.

The program that we propose is not a welfare program. Anyone will be able to avail themselves of the services. Some services will be free of charge while the cost of other services will be based on a sliding fee scale.

Q 9. Doesn't having this money go directly to the Council for Older Adults add an extra level of bureaucracy?

A. No local organization currently performs the function envisioned for the Council for Older Adults under this plan. Under this plan the Council will not provide traditional services directly to the public. We will not provide transportation, home delivered meals, nursing services or social or recreational services. We will, however manage and coordinate the delivery of these services for older clients.

We have learned that many older people are very confused about how to access information, assistance and services that they need. This is particularly true in times of stress and crisis. Our vision is to have one central place for people to call for this information, assistance, personal

consultation and services. No more will older adults and their families be forced to try to sort out a confusing system of local, state and federal programs. When services are needed, these will be arranged for through the Council which will handle all paperwork and necessary coordination between service providers.

The main function to be performed through the Council for Older adults is to insure that funds are spent effectively and efficiently, and to act as an objective advocate and clearinghouse for older individuals and their families.

Q 10. How much of this money will go for administrative costs?

A. The management of coordinated system of care will cost no more than 10 percent of all levy funds. This is far less than state and federal bureaucracies and is even below local administrative costs for charitable organizations. This money will be invested in assuring that all funds are spent wisely on behalf of the individuals to be served. The other 90 percent of the funds will be spent directly on the coordinated system in-home and community based services for the elderly. Beyond, ONE STOP SHOPPING, The Council for Older Adults will not provide services itself. Rather, the Council will provide these funds to existing organizations which will enable them to expand their capacities to meet the current demand. The volunteer board of the Council for Older Adults is dedicated to openness and accountability. An annual accounting of all receipts and expenditures will be published and made available to the public.

Q 11. Many older people live on fixed incomes; why do you want to raise their property taxes?

A. We have very carefully planned this program so that it will provide essential services in the most efficient manner possible. This has enabled us to seek only a one half mill property tax increase. This means that for the owner of a home valued at \$100,000 the increased tax will be \$15.31 per year. Older low income home owners are eligible for property tax reductions through the Homestead Exemption Program.

We believe that for many of the most financially needy, this levy will provide support worth far more than the cost of this small property tax increase.

Finally, there is one other very important tax related issue that was considered. People who must enter nursing homes due to the lack of quality community services will pay for their care until they are financially unable. At this time they will be eligible for Medicaid which will pay up to \$25,000 annually for nursing home care. Medicaid, and nursing home care in particular has been the single fastest growing line item in the state budget. The extent to which we can help people stay in their own homes and avoid inappropriate institutionalization will have an impact on how much we as tax payers pay in the future for such services.

A local tax levy is an effective way to help keep people at home where they prefer to be and where it is much less costly. It is also a good way to guarantee local control and to keep the delivery of needed services both effective and efficient.

Q 12. What will happen if the voters don't pass this levy?

A. Nothing good will happen. Waiting lists for those who need services will continue to grow. People will continue to inappropriately enter nursing homes or needlessly suffer. Programs geared toward helping the elderly get involved and stay active will not be developed. The long range stability of the Council for Older Adults will certainly be jeopardized. We will have lost this great opportunity to deal with a growing problem and take control of our own futures.

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OHIO STATE LAWS: CITATIONS RELATED TO AGING SERVICES LEVIES

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for detailed & up-to-date citations, see Internet website

<http://www.state.oh.us> or <http://onlinedocs.andersonpublishing.com/revisecode/>

The following listing and notations have been prepared from a layperson perspective for reference only. This presentation does not necessarily represent the most current information, a legal opinion or legal fact; it is also not presented as an exhaustive listing of all relevant parts. All laws are highly subject to professional & legal interpretation at various levels.

Seek qualified legal guidance before taking action.

* * * * *

Ohio Administrative Code, Chapter 5705-3 - Valuation & Assessment of Real Property; et al.

Ohio Constitution, Article II, section 1: reserves the rights of initiative and referendum petitions for Ohio citizens; specific to state law, but by implication to other laws or rules; basically, "initiative" allows a group of citizens to propose a new law or rule to be put before the voters, "referendum" allows a group of citizens to require authorities to place a proposed or established law or rule before the voters .

Ohio Revised Code (ORC):

173.11 - describes Ohio Dept. of Aging interest in the development of 'Multi-Purpose Senior Centers'

173.12 - lists services that may be made available through an MPSC

301.25 - allows county commissioners to provide noninstitutional support to needy persons in the county at public expense and to establish a suitable office or agency to administer activities

302.13 - lists some specific powers of the board of county commissioners; (F) allows commissioners to cooperate or join by contract with other city, county, state, federal, other political subdivision or agency thereof to provide a common service

305.31 - describes procedures for "referendum petitions" from citizens to require county commissioners to submit resolutions for additional tax levies using certain tax sources (ie, certain sales taxes, vehicle license tax, utility service tax) to a public vote; describes deadlines & number of signatures required

305.32 - defines validity of "referendum petitions" under 305.31

305.33 - requires certified copy filing before circulation of a "referendum petition"

*** 307.02 - allows county commissioners to purchase, lease, appropriate, construct, remodel, furnish or equip facilities for senior citizens; type of facility (housing, recreational, service, medical, etc.) is not specified**

307.09 - precedent: co. commissioners may grant leases or sell real property to **not-for-profit corporations** for hospital, **charitable**, water, sewer or recreational purposes; leases may be for any length of time

*** 307.092 - county commissioners may sell, lease or transfer real property for public use to a non-profit senior citizens organization; allowable uses include provision of housing, health, social or**

recreational services subject to negotiable terms; requires an annual report to the commissioners on activities and other information requested by the commissioners; allows property to revert back to the county as an option

307.26 - allows county commissioners to provide for civic & social centers, employ a director and levy a tax/create a fund for payment of social and educational expenses; commissioners may choose or be petitioned by 10% of school electors to refer the levy/operation question to the voter

307.56 - provides an appeal process for county commissioner decision through the court of common pleas or a special board or other "higher authority" that may be cited in local board of commissioners administrative regulations; also see ORC 5705.341 & 5705.37

307.691 - precedent: allows counties to cooperate with or fund **non-profit corporations** promoting safety, economic benefits of the St.Lawrence Seaway or ombudsman services; requires an annual audited accounting report to the commissioners

*** 307.694 - allows co.commissioners to spend money in support of senior citizen services or facilities**

307.85 - allows county commissioners to participate in, give financial assistance to and cooperate with other public, governmental or private non-profit agencies and organizations in the operation of federal programs and/or programs providing necessary social services for older persons or provision of emergency food to the needy; allows adoption of any procedures & actions to meet those purposes, as long as not otherwise prohibited by state law or constitution; provides authority to withhold further payments if the commissioners find funds being used for other than a public purpose or failure to comply with accounting & reporting requirements under ORC Chapter 117; also see 505.70 for similar township law

*** 307.851 – enacted in 9/99 as part of the State biennium budget bill, this existing section was modified to include “any all health and human services or social services’ and allow county commissioners to contract with “any corporation or association...for profit or nonprofit” to deliver services specified under a tax levy; it further requires written notice of intent to contract to “particular county agency, board, department, or other entity that is required to provide, oversee, or acquire related mandated or essential services” and give such entities the opportunity to provide the services themselves or to authorize the commissioners to proceed with other contracting.**

307.86(D) - excludes county human services departments from competitive bidding requirements for social services under certain conditions (see ORC 329.04)

307.87 - defines notice requirements for county bidding

319.16 - describes basic requirements for county auditor to issue warrants for payments & disbursements

319.28 - describes 'tax list' of real & public utility property to be compiled by county auditor; requires preparation in duplicate, with this 'tax duplicate' to be supplied to the county treasurer; due August 1st each year; see ORC 5705.01 for further discussion

319.29 - describes 'personal property' to be included on tax list; see ORC 5705.03 & 5711.01 for further definition; basically, "every tangible thing subject to ownership"

319.301 - includes some methods for determination of reductions in taxes

321.31 - directs the county treasurer to pay the proceeds of special levies to township clerk, city treasurer or any board authorized by law or properly designated officers delegated by such boards or subdivisions to receive special levy funds; the term 'board' is not clearly defined and may be construed as being limited to defined taxing authorities (ORC 5705.37 includes nonprofit 'boards')

329.04(G) - specifically allows county commissioners to designate the county dept. of human services to exercise & perform any additional powers and duties regarding human services that the commissioners are given by law; 'human service' is not clearly defined

329.05 - allows county dept. of human services to assist in or administer most other local or state public welfare activity supported by public funds from any source; requires written acceptance of a county commissioner resolution by the party initially vested with the administration of the activity; agreement revocable by either party, with certain limitations

339.092 - precedent: requires county commissioners to place alternative methods of hospital operation (ie, **private non-profit association administration**) before the voters

* **505.102** - allows townships to provide real (estate) property for senior activities

505.07(B) - prohibits township trustees using public funds or employee paid time to support, oppose or influence outcome of a township levy proposal; allows presentation of factual information at public meetings

505.70 - allows townships to participate in or fund public and private non-profit agencies and organizations in establishing or operating social services for older people; may form a district with other townships to build, renovate or operate a senior center; allows trustees to withhold further funds if not used for clearly public purposes; allows township general funds to be used for senior center operating expenses

513.01 - precedent: allows township trustees to furnish hospital operating levy funds to a hospital association; see OAG 91-035 opinion allowing levy support of a hospital association that is **private non-profit**, as well as other considerations in the opinion

513.02 - precedent: requires the treasurer of a hospital association or municipal corporation (city government) receiving funds under 513.01 **to file an annual report and future projections; also specifies that this requirement cannot constitute grounds for interference or change of the organization that is to report**

1702.30(c)(3) - indemnifies unpaid trustees & volunteers of non-profit corporations against damages for taking or failing to take actions in that role, with exceptions of 'clear & convincing' evidence of deliberate intent or reckless disregard

* **3501.38** - defines rules for the circulation of petitions, penalties for violations

5705.01 - defines "taxing authority"; includes city councils, county commissioners, township trustees; boards of education, community college district; joint fire, recreation, ADAMH, ambulance, cemetery and certain police, fire, road and waste disposal districts

5705.05(E) - allows for county general levy/general operating funds to be used for senior services or facilities

5705.07, .18 to .26 - covers levies in excess of the ten-mill discretionary limitation

5705.07 - permits taxing authorities to levy taxes above the general 10 mill limitation if approved by a vote of the people

5705.09(D) - requires that a special fund be established for each special levy

5705.10 - requires that revenue be credited to a special fund and only be used for the purposes the fund was established to address

5705.12 - allows for the establishment of other special funds for revenue from sources other than the general property tax, subject to approval by the auditor of state

5705.14 - **generally prohibits transfers between funds**, with exceptions listed; (E) allows funds to be transferred from the general funds to any other fund; final statement requires 2/3 majority vote by taxing authority for approved transfers other than (E), without specifying methods allowable for (E)

*** * 5705.19 - allows for a taxing authority resolution to levy a tax above the 10 mill limitation for various purposes; implies necessity to place question before the voters;**

- (a) **(Y) allows provision or maintenance of senior citizen services or facilities as described in ORC 307.694 or .85;**
- (b) **refers to “the election upon which it will be voted”, allowing for Spring primary elections for first-time votes (but no revenue would likely appear until the following February or March collections);**
- (c) **provides that the resolution can only address one of the allowable activities listed and may specify addressing only part of an allowable activity (ie, senior services but not facilities);**
- (d) **requires specifying amount of rate (mills), purpose, number of years to be applied;**
- (e) **allows the current year to be included (must be specified in the initiative or resolution and on the ballot) and**
- (f) **limits the duration to 5 years, with certain exceptions not including senior citizen activities; provides immediate effect of resolution and no publication of the resolution required except as provided for notice of election**

5705.191- allows taxing authority (other than schools) to pass a resolution for a levy above the 10 mill limitation for any of the purposes in 5705.19 (ie, Y) or other specified purpose including human or social services; requires such additional levy be submitted to the voters; must be voted upon at or before usual November election to apply to the current year's tax list; human or social services not under 5705.19 may run up to 10 years; no publication other than notice of election required; notice of election must be published weekly for 4 consecutive weeks; *special elections require a 55% approval*; taxing authority MAY make the at the additional rate or at any lesser rate; see ORC 5705.25; also see OAG 91-035 regarding allowability of levy revenue payments to private non-profit organizations serving a public purpose

5705.192 - provides guidelines for certain replacement levies, including "human and social services" under ORC 5705.191, but does not specifically include senior levies under ORC 5705.19 (see ORC 5705.25)

5705.194 - applies only to certain school levies

5705.197 - see OAG 80-011: attorney general opinion verifies that **levies under 5705.19, .191 and .25 must be fixed rate levies**; variable rates are only applicable to emergency school levies

*** * 5705.25 - establishes guidelines for levies proposed in 5705.19;**

- (a) **taxing authority resolutions under ORC 5705.19 must be certified to the board of elections at least 75 days before the general election and placed on the next November ballot**;
- (b) **resolutions to renew or replace can only be placed on the general election ballot during the last year the levy is extended on the tax list or at any election during the following year** (remember that property taxes are collected in arrears, thus allowing a full year of elections to renew or replace without interrupting flow of revenue);
- (c) **excludes "human or social services" levies under 5705.191 from renewal or replacement election timing limitations in 5705.25(A); places responsibility on the board of elections to properly submit the question to the voters; requires weekly publication of election notice for the 4 consecutive weeks prior to the election, including purpose, millage rate, number of years and time & place of the election;**
- (d) **prescribes the ballot format for new, replacement and renewal ballots, including * * "UP TO" language****; allows more than one levy to be on the same ballot;
- (e) **(D) allows for placement on the current year or following year tax list, dependent on whether it was specified in the resolution and ballot language; THIS IS A TRICKY ONE TO INTERPRET BUT CRUCIAL TO EXECUTE WISELY!!**

*** * 5705.26 - specifies simple majority vote satisfactory for taxing authority to implement levy, unless otherwise provided; restates taxing authority MAY levy the tax UP TO the rate approved and adds that such levy MAY be for any of the years or purposes approved by the voters; requires levies for debt service to only collect amount needed; see OAG 82-036 attorney general's opinion that county commissioners may not rescind a voter approved levy**

5705.261 - allows for an initiative petition to decrease the rate of a "continuing" levy; does not directly apply to a levy having a fixed number of years

5705.27 - a county budget commission will consist of the auditor, treasurer and prosecuting attorney; may also include 2 additional at-large members selected by a vote of the people to 4-year terms

5705.28 - requires taxing authority to adopt an annual non-school tax budget by July 15th; **requires 'district authorities' to file a budget of anticipated revenues and expenditures 45 days prior** (unclear if a non-profit would technically qualify as a 'district authority' or if county commissioners would be expected to file for a special levy)

5705.29(A)(4) - provides that a tax budget shall present a statement of expenditures for ensuing fiscal year necessary for any purpose for which a special levy is authorized

*** 5705.31 - establishes certain powers of a budget commission **to reduce tax levies**; shall ascertain total amount to be raised, that expenditures of funds are properly authorized & approve them without modification; provides no discretion to reduce minimum levies, unless otherwise provided in ORC (some language in other ORC and OAG citations imply that voter approval of a levy rate may be sufficient to deem that "up to" rate as a "minimum"; other language treats it as a maximum rate)**

5705.313 - if adopting a sales tax under ORC 5739.021 for additional general revenues, county commissioners may decrease property tax for operating expenses that is within the 10 mill limitation

* 5705.341 - allows **any single taxpayer** to file with the board of tax appeals a written appeal that **a certain tax rate is not necessary to produce the revenue approved** by the budget commission; requirements include a \$500 deposit by the person filing, refundable if appeal prevails; multiple appeals can be consolidated

5705.35(A) - requires budget commission to file a certification of balances, estimated revenues, rate of levy and appropriation allowable by September 1st, known as the 'official certificate of estimated resources' (this section may only apply to school districts; see 5705.34 for clarification)

5705.36(A)(1) - requires unexpended funds to be reported to the county auditor on the first day of the fiscal year

5705.37 - allows taxing authority or board of a library, library association, park district or **nonprofit** corporation to appeal budget commission actions to the board of tax appeals

5705.39 - limits annual appropriation amounts to estimated revenue available for expenditure

5705.40 - allows amendments to appropriation measures; requires unexpended funds from prior year to be returned to fund they came from & made available for future appropriations

5705.41 - provides guidelines for issuance of funds by a taxing authority

**** 5705.71** - allows for an **initiative/citizen petition to place a senior services or facilities levy on the ballot**; specifies process for petition circulation (10% of previous gubernatorial electors), **format** (as specified by the secretary of state, **common to use ORC 5705.25**), **submission to board of elections at least 75 days in advance of primary or general election**, **must specify whether it applies to the current tax year**, **limits duration to five years except for indebtedness**, **requires weekly notice by board of elections for 4 weeks prior to election and charges county commissioners to levy the tax for the period & purpose stated in the petition.**

5707 - chapter regarding county taxes

5711, 5713 & 5715 - chapters regarding taxation valuation & assessments of real estate

5715.51 - prohibits political activity by certain tax officials, including petition circulation

5739.021 - allows a county levy of sales tax up to 1% for additional general revenue; can be time-limited or continuing; must go before voters unless passed unanimously as an 'emergency'; 'emergency' passage is subject to referendum petition for voter consideration

117 - chapter regarding accounting & reporting requirements

NOTE: Different county auditors treat ongoing sources and proceeds from levies differently; a majority of auditors use option 2 below for the duration of both existing levies and renewal levies in order to generate the same number of total dollars as at the time of original passage. COAAA staff have been unable to clearly verify through ORC research if a taxing authority:

1. Must limit application of the tax to only the same properties appearing on the tax list at the time of original passage;
2. May apply the tax across existing plus new properties at a rolled-back (reduced millage) rate to generate the same amount of revenue as at the time of passage; or,

3. Allow same millage of taxation to be applied to new properties on the tax lists as added or against increased valuation (ie, sexennial reassessment, triennial adjustments) to increase levy proceeds above original dollar amount.

* * * * *

**** ORC 5705.25 (edited): BALLOT FORMAT FOR QUESTIONS UNDER ORC 5705.19**
(Current at 4/99; emphasis added - ALB/AAA9)

"An additional tax for the benefit of ___(NAME OF SUBDIVISION OR PUBLIC LIBRARY; see #1 below)___ for the purpose of ___(PURPOSE STATED IN RESOLUTION; see #2

below)___ at a rate not exceeding ___(see #3 below)___ mills for each one dollar of valuation, which amounts to ___(rate expressed in dollars and cents; see #4 below)___ for each one

hundred dollars of valuation, for ___(LIFE OF INDEBTEDNESS OR NUMBER OF YEARS THE LEVY IS TO RUN; see #5 below)___

_____ For the tax levy

_____ Against the tax levy"

(see ORC 5705.25 for differences in renewal and replacement language - pages B-10 & B-12)

* * * * *

Workshop explanations/recommendations:

#1. county, township, district, etc. that is to be taxed

#2. specify all desired pertinent information; can include:

- a. revenue recipients: specific agencies by name, types of agencies, other group to perform distribution on behalf of the taxing authority
- b. methods/means of distributing revenue: who gets how much (\$ or %), who decides on distribution
- c. minimum dollar amount of revenue - ie, "..at least \$80,000 annually.."
- d. identification of general or specific services or activities - always use "..including but not limited to.."
- e.

#3. insert number of mills required to generate at least the minimum amount of dollars desired

#4. this calculation should be verified by the auditor on request when desired millage amount is known (0.5 mills = \$.05 per \$100)

#5. insert number of years (the maximum of 5 years is recommended to avoid chronic campaigning and start/stop programming) AND insert "..beginning with the current tax year 19__.." to assure revenue starting with the following February collections; remember taxes are collected in arrears – example: **calendar year 2004 is tax year 2003!**. In ‘new’ Spring elections, the prior CALENDAR year; in ‘new’ Fall elections, the current calendar year - to assure revenue starting with the next tax collections; errors can stall revenue for a year or more.

KEY OHIO REVISED CODE TEXT re: SENIOR LEVIES

(Current at 4/99; emphasis added - ALB/AAA9)

RESOLUTION:

Section 5705.191 (effective Date: 11/12/97)

The taxing authority of any subdivision, other than the board of education of a school district or the taxing authority of a county school financing district, by a **vote of two-thirds** of all its **members**, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is **necessary to levy a tax in excess of such limitation** for any of the purposes in section 5705.19 of the Revised Code, or to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: public assistance, **human or social services**, relief, welfare, hospitalization, health, and support of general or tuberculosis hospitals, and that the question of such additional tax levy shall be **submitted to the electors** of the subdivision at a general, primary, or special election to be held at a time therein specified. Such resolution shall not include a levy on the current tax list and duplicate unless such election is to be held **at or prior to the general election day of the current tax year**. Such resolution shall conform to the requirements of section 5705.19 of the Revised Code, except that a levy to supplement the general fund for the purposes of public assistance, human or social services, relief, welfare, hospitalization, health, or the support of general or tuberculosis hospitals may not be for a longer period than ten years. All other levies under this section may not be for a longer period than **five years * *** unless a longer period is permitted by section 5705.19 of the Revised Code, and the resolution shall specify **the date of holding such election, which shall not be earlier than seventy-five days after the adoption and certification** of such resolution. The resolution shall go into immediate effect upon its passage and no publication of the same is necessary other than that provided for in the notice of election. A copy of such resolution, immediately after its passage, shall be **certified to the board of elections** of the proper county or counties in the manner provided by section 5705.25 of the Revised Code, and such section shall govern the arrangements for the submission of such question and other matters with respect to such election, to which section 5705.25 of the Revised Code refers, excepting that such election shall be held on the date specified in the resolution, which shall be consistent with the requirements of section 3501.01 of the Revised Code, provided that only one special election for the submission of such question may be held in any one calendar year and provided that a special election may be held upon the same day a primary election is held. **Publication of notice** of such election shall be made in one or more newspapers of general circulation in the county once a week for four consecutive weeks.

REPLACEMENT:

Section 5705.192 (Effective Date: 08/22/95)

(A) For the purposes of this section only, "taxing authority" includes a township board of park commissioners appointed under section 511.18 of the Revised Code.

A taxing authority may propose to REPLACE an existing levy that the taxing authority is authorized to levy, regardless of the section of the Revised Code under which the authority is granted, except a school district emergency levy proposed pursuant to sections 5705.194 to 5705.197 of the Revised Code. The taxing authority may propose to REPLACE the existing levy in its entirety at the rate at which it is authorized to be levied; may propose to REPLACE a portion of the existing levy at a lesser rate; or may propose to REPLACE the existing levy in its entirety and increase the rate at which it is levied. If the taxing authority proposes to replace an existing levy, the proposed levy shall be **called a replacement levy** and shall be so designated on the ballot. A replacement levy shall be **limited to the purpose of the existing levy**, shall appear separately on the ballot from, and shall not be conjoined with the renewal of any other existing levy. The resolution proposing a **replacement levy** shall specify the purpose of the levy; its proposed rate

expressed in mills; whether the proposed rate is the same as the rate of the existing levy, a reduction, or an increase; the extent of any reduction or increase expressed in mills; the first year in which the levy will be imposed**; and the term of the levy, expressed in years or, if applicable, that it will be levied for a continuing period of time.

The sections of the Revised Code governing the maximum rate and term of the existing levy, the contents of the resolution that proposed the levy, the adoption of the resolution, the arrangements for the submission of the question of the levy, and notice of the election also govern the respective provisions of the proposal to replace the existing levy, except that the date on which the election is held shall be as follows:

** (1) For the replacement of a levy with a *fixed term of years*, the date of the general election held **DURING THE LAST YEAR THE EXISTING LEVY MAY BE EXTENDED ON THE REAL AND PUBLIC UTILITY PROPERTY TAX** list and duplicate, or the date of any election held in the ensuing year;

(2) For the replacement of a levy imposed for a *continuing period of time*, the date of any election held in any year after the year the levy to be replaced is first approved by the electors, except that only one election on the question of replacing the levy may be held during any calendar year**.

The failure by the electors to approve a proposal to replace a levy imposed for a continuing period of time does not terminate the existing continuing levy.

(B) The form of the ballot at the election on the question of a replacement levy shall be as follows:

"A replacement of a tax for the benefit of (name of subdivision or public library) for the purpose of (the purpose stated in the resolution) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars in valuation, for (number of years levy is to run, or that it will be levied for a continuous period of time)

_____ FOR THE TAX LEVY
_____ AGAINST THE TAX LEVY"

If the proposal is to replace an existing levy and increase the rate of the existing levy**, the form of the ballot shall be changed by adding the words "*..... mills of an existing levy and an increase of mills, to constitute*" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of mills, to constitute" after the words "a replacement of."

The question covered by the resolution shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(C) Two existing levies, or any portion of those levies, may be combined into one replacement levy, so long as both of the existing levies are for the same purpose and either both are due to expire the same year or both are for a continuing period of time. The question of combining all or portions of the two existing levies into the replacement levy shall appear as one ballot proposition before the electors. If the electors approve the ballot proposition, all or the stated portions of the two existing levies are replaced by one replacement levy.

(D) A levy approved in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. * * In the first year of a levy approved under this section, the levy shall be extended on the tax lists after the February settlement succeeding the election at which the levy was approved. If the levy is to be placed on the tax lists of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, which shall forthwith make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

If notes are authorized to be issued in anticipation of the proceeds of the existing levy, notes may be issued in anticipation of the proceeds of the replacement levy, and such issuance is subject to the terms and limitations governing the issuance of notes in anticipation of the proceeds of the existing levy.

This section does not authorize a tax to be levied in any year after the year in which revenue is not needed for the purpose for which the tax is levied.

Session Law from the 122nd & 123rd session -1998 & 1999 - from the General Assembly of the State of Ohio may not be included within this Revised Code citation)

CALCULATING & CERTIFYING REVENUE/IMPACT ON BOARD OF ELECTION TIMING

Section 5705.195 Effective Date: 5-07-86 (*Current at 4/99; emphasis added - ALB/AAA9*)

Within five days after the resolution is certified to the county auditor as provided by section 5705.194 of the Revised Code, the **auditor shall calculate and certify** to the taxing authority the annual levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, throughout the life of the levy which will be required to produce the **annual amount set forth in the resolution assuming that the amount of the tax list of such subdivision remains throughout the life of the levy the same as the amount of the tax list for the current year**, and if this is not determined, the estimated amount submitted by the auditor to the county budget commission. Thereupon, if the taxing authority desires to proceed with the submission of the question it shall, not less than seventy-five days before the day of such election, certify its resolution, together with the amount of the average tax levy, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, estimated by the auditor, and the number of years the levy is to run to the board of elections of the county which shall prepare the ballots and make other necessary arrangements for the submission of the question to the voters of the subdivision.

RENEWAL:

Section 5705.25 Effective Date: **08/22/95** (*Current at 4/99; emphasis added - ALB/AAA9*)

(A) A copy of any resolution adopted as provided in section 5705.19 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than seventy-five days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. **Except as otherwise provided in this division, a resolution to RENEW an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is SUBMITTED AT THE GENERAL ELECTION * * HELD DURING THE LAST YEAR THE TAX TO BE RENEWED OR REPLACED MAY BE EXTENDED ON THE REAL AND PUBLIC UTILITY PROPERTY TAX LIST and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to RENEW AND INCREASE or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general or tuberculosis**

hospitals. The board shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for four consecutive weeks prior to the election, stating the purpose, the proposed increase in rate, expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of years during which such increase will be in effect, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) for the purpose of (purpose stated in the resolution) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (life of indebtedness or number of years the levy is to run)

| |
|----------------------|
| For the tax levy |
| Against the tax levy |

"

(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the levy submitted is a proposal **to renew, increase, or decrease** an existing levy, the form of the ballot specified in division (B) of this section may be changed by substituting for the words "**An additional**" at the beginning of the form; the words "**A RENEWAL OF A**" in case of a proposal to renew an existing levy in the same amount; the words "**A RENEWAL OF MILLS AND AN INCREASE OF mills to constitute a**" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of mills, to constitute a" in the case of a decrease in the proposed levy.

The question covered by such resolution shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of such levy, it shall be extended on the tax lists **after the February settlement** succeeding such election. If such additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall forthwith make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Session Law from the 122nd & 123rd sessions -1998 & 1999 - from the General Assembly of the State of Ohio may not be included within this Revised Code citation)

ORC Section 307.851

123rd General Assembly; Amended Sub. House Bill 283 (Biennium Budget Bill SFY2000-2001); Effective Date: 09/29/99

Editor's Note: emphasis of key points added.

(A) Notwithstanding anything to the contrary in the Revised Code, a board of county commissioners of a county that has enacted a **tax levy under section 5705.191** of the Revised Code, in addition to exercising the other powers granted to a board of county commissioners, **may enter into a contract with any corporation or association, whether the corporation or association is for profit or nonprofit**, for that corporation or association to provide the services described in this section and for the county to pay for those contracted services with the proceeds of that tax levy, if the proceeds from that tax levy are used **only for the purpose or purposes for which the tax was levied**. Services for which a contract may be entered into under this section are any or all health and human services or social services provided to the residents of the county.

(B) Before entering into a contract as provided in division (A) of this section, the board of **county commissioners first shall notify, in writing**, the particular county agency, board, department, or **other entity** that is required to provide, oversee, or acquire related mandated or essential services, as appropriate for the [service] services to be provided under the contract, of the **board of county commissioner's intention to enter into a contract** with a corporation or association to provide the health and human services or social services to the residents of the county. The notice shall identify the particular services to be so provided, identify the corporation or association with which the board proposes to contract, and indicate the amount proposed to be paid to the corporation or association for performing those services. **The notified agency, board, department, or other entity has thirty days in which to inform the board of county commissioners of its intention to provide the services itself** or authorize the board of county commissioners to contract with the proposed corporation or association to provide the services. If the board of county commissioners receives no response from a notified agency, board, department, or other entity within the thirty-day period, the notified agency, board, department, or other entity shall be deemed to have authorized the proposed contract. once the contract is authorized by each notified agency, board, department, or other entity, the board of county commissioners may enter into a contract with the corporation or association, as proposed.

(C) In addition to any other terms that the board of county commissioners finds appropriate, any agreement entered into under division (A) of this section shall provide all the following:

- (1) That the corporation or association shall keep **current and accurate accounts** of its use of the moneys it receives from the county;
- (2) That the corporation or association, **at least annually, shall have an audit performed** in accordance with rules adopted by the auditor of state under section 117.20 of the Revised Code, of any services it has performed with county moneys. A copy of the fiscal audit report shall be provided to the board of county commissioners, the county auditor, and the auditor of state.
- (3) That the corporation or association is liable to repay to the county any county moneys it receives that are improperly used;
- (4) That the corporation or association shall repay to the board of county commissioners all county **moneys remaining unused** at the end of the fiscal year or other accounting period for which the board paid the moneys, except that, when the recipient is to receive county moneys in the next succeeding fiscal year or other accounting period following the fiscal year or other accounting period for which the board paid the moneys, the recipient need not repay the county moneys remaining unused;
- (5) That the corporation or association shall provide the board of county commissioners **annually a summary** of the service activities it has performed with county moneys.

From: <http://ohioacts.avv.com/123/hb283/sec-307.851.htm> August '00

AUTHORIZATION TO ADVANCE FUNDS FROM APPROVED LEVIES

Section 133.24, effective date 10-30-89 *(Current at 4/99; emphasis added - ALB/AAA9)*

A) This section applies to **tax anticipation notes** authorized by the law applying to the particular levy and issued in anticipation of the collection of the proceeds of a voted property tax levy. Those notes are Chapter 133, Securities.

(B) After approval of the levy by the electors, the taxing authority may anticipate that portion of the proceeds of the levy and issue tax anticipation notes, either from time to time during the life of the levy or prior to the time when the first collection and distribution from the levy can be made, as provided in the law applying to that levy. The aggregate outstanding principal amount of tax anticipation notes may not exceed the amount of the levy proceeds that may be anticipated, as provided in that applicable law by a statement of percentage or by a limitation on the amount of annual maturities. Tax anticipation notes shall mature no later than the last day of December of the last year authorized by the applicable law or of the last year of collection of the anticipated tax levy, whichever is earlier.

(C) As a supplemental procedure to, and unless and to the extent expressly prohibited in, the law applying to the particular levy, tax anticipation notes may be authorized, issued, and sold at public or private sale, may mature or be payable, and the proceeds shall be deposited and applied, as provided in division (A)(1) or (2)(b) of section 133.21, division (A) of section 133.22 to the extent applicable, section 133.27, divisions (A) and (C) of section 133.30, and sections 133.31 and 133.33 of the Revised Code. The proceeds of the notes, if authorized in the legislation, may be applied to pay related financing costs.

(D) Except for capitalized interest, debt charges on tax anticipation notes shall be payable only from the proceeds of the tax levy anticipated. The amount necessary to pay debt charges on the notes in a particular year or fiscal year shall be deemed appropriated for that purpose from the proceeds in that year of the levy anticipated, and appropriations from the proceeds of that levy by the subdivision in each fiscal year shall be limited to the balance available after deducting the amount to be applied to pay those debt charges. The amount to be applied to those debt charges shall be deposited, to an account for the purpose in the bond retirement fund, from collections and distributions of the tax levy to the taxing authority, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. Any amount so deposited and not needed for the purpose in the particular fiscal year may, without compliance with any other law or approval by any other agency, be transferred to the special fund established for the proceeds of the tax levy.

Aging Services Levies in America – Contact Information

Current April 2004

check the Eldercare Locator for current contact information at <http://www.eldercare.gov>

Ohio:

Alan Burnett
AAA9/Eastern Ohio
60788 Southgate Road
Byesville, OH 43723

(800) 932-7277 voice
(800) 374-2736 fax
aburnett@aaa9.org
aburnett@age.state.oh.us

Marc Molea, PDE Division Chief
Ohio Dept. of Aging
50 West Broad Street
Columbus, OH 43215

(614) 752-9167 voice
(614) 466-5741 fax
mmolea@age.state.oh.us

Kansas:

Pamela Johnson-Betts, Secretary
or Wilda Davison
Kansas Department on Aging
503 South Kansas Ave
Topeka KS 66603-3404

(785) 296-4986 voice
(785) 296-0256 fax
(800) 432-3535 voice
wwwmail@aging.state.ks.us
WildaDavison@aging.state.ks.us

Louisiana:

Godfrey P. White, Director or Mary Tonore
Governor's Office of Elderly Affairs
PO Box 80374
Baton Rouge, LA 70898-0374

(225) 342-7100 voice (Tonore 342-0171)
(225) 342-7133 fax
MFTonore@goea.state.la.us
GPWhite@goea.state.la.us

Michigan:

Jackie O'Connor, Assistant Director
Area Agency on Aging/Western Michigan
1279 Cedar NE
Grand Rapids, MI 49503

•
(616) 222-7002 voice
(888) 456-5664 voice
(616) 456-5692 fax
Jackie@aaawm.org

North Dakota:

Linda Wright, Director or Scott R. Hague
North Dakota Aging Services Division
600 South 2nd Street
Bismarck, ND 58504

(800) 451-8693 voice
(701) 328-8989 voice
dhssinf@state.nd.us
sowril@state.nd.us or sohags@state.nd.us

Kansas Dedicated Aging Services Mill Levy

2004 ASA/NCoA Conference – ‘Triple Your Revenue’ – no update available @ 4/04perDavison,KDoA
Provided 3/15/02 by Tom Morrow, Kansas Dept. of Aging

The original legislation was adopted in **1974** with subsequent amendments in 1975, 1976, 1979, and 1990. Most of the amendments were to facilitate exemptions from the 1 mill maximum.

This is permanent permissive legislation which leaves enactment and mill levy rate up to each county or city. In practice, the levy is set on the county level. It is also permissive in that the taxing authority is not required to include a levy every year.

The enactment process involves:

- 1) A petition containing the signatures of not less than 5% of registered voters is filed with the appropriate county election officer requesting an election on the question of establishing a levy. The question is worded as authorizing a levy “up to” 1.5 mills. The original legislation was for a maximum of 1.0 mill but a series of subsequent amendments and special exemptions blurred the upper limit to the point that 1.5 mills was later adopted.
- 2) An authorizing election is then held.
- 3) The taxing authority then adopts a process to determine the mill levy level to be included. The levy is set during one year to support activities the next. The 2000 levies attached were earmarked for activities and services delivered during 2001.

“**Permissive**” is the key element to this legislation. Until recently, the Kansas legislature has been inclined to allow county and municipal governments special taxing authority that it was unwilling to grant on a statewide basis.

Counties arrive at the levy rate in different ways. Some counties set a levy rate and then decide how to dispense funds the levy generates. Other counties determine what to fund and for how much and then apply the needed revenue to the latest assessed valuation to arrive at the levy rate. In some cases the resulting levy is greater than the nominal maximum, but these instances are rare and have not been challenged.

Not every county with the authority to impose an aging services mill levy does so every year. The levy may have originally been passed for specific one time capital expenses such as building or acquiring a senior center or to replace aging vehicles. In those cases, the levy is suspended until capital expenditures are again needed. Many counties began by levying the maximum and, after generating surplus revenue, reduce or even suspend the levy for a period of time.

County participation reached a peak in 1996 with **78 out of 104** Kansas counties including some level of aging services mill levy. In 2000, 64 counties participated and generated \$8,025,080 for services provided in 2001. **Millage** ranged from 0.126 to 2.11 mills, most in ½ to ¾ mill range. **Revenues** ranged from \$5,668 to \$1,918,887; 1 over \$1 million, 49 under \$100,000.

Most of the revenue generated is used for local projects and remains in the community. Of the **\$8,025,080** generated for 2001 operations, less than 10% was allocated directly to Older Americans Act supported activities. Mill levy resources have been used to fund support services such as transportation for both nutrition programs and the general senior population, as well as senior center related expenses. 2001 Older Americans Act Titles III-B,C &D(F) = **\$8,523,569**.

* * * * *

KANSAS COUNTIES WITH A COUNTY MILL LEVY FOR AGING SERVICES

64-COUNTY SUMMARY OF AGING SERVICES PROPERTY TAX LEVIES FOR 2000

Benefiting Local Programs in 2001

SOURCE: Kansas Association of Counties Research Report, April, 2001

| COUNTY/ PSA | <u>ASSESSED VALUATION</u> | <u>AGING SERVICES MILL RATE</u> | <u>AMOUNT TO BE GENERATED</u> | 1 | <u>PSA</u> | <u>VALUATION</u> | <u>MILL RATE</u> | <u>GENERATED</u> |
|----------------------|-------------------------------|---|---------------------------------------|---|----------------------|--------------------|------------------|------------------|
| <u>PSA 01</u> | | | | | <u>PSA 05</u> | | | |
| WYANDOTTE | \$ 762,458,217 | 0.925 | \$ 705,274 | | ALLEN | 67,203,273 | 0.997 | 67,002 |
| LEAVENWORTH | <u>322,619,752</u> | 1.108 | <u>357,463</u> | | BOURBON | 67,106,271 | 0 | 0 |
| PSA 01 TOTAL | <u>\$1,085,077,969</u> | | <u>\$ 1,062,737</u> | | CHEROKEE | 113,301,605 | 0.126 | 14,276 |
| <u>PSA 02</u> | | | | | CRAWFORD | 176,159,464 | 0.619 | 109,043 |
| BUTLER | 323,953,071 | 0.679 | 219,964 | | LABETTE | 98,418,546 | 0 | 0 |
| HARVEY | 187,031,200 | 0.833 | 155,797 | | MONTGOMERY | 192,993,926 | 0.500 | 96,497 |
| SEDGWICK | <u>2,789,079,454</u> | 0.688 | <u>1,918,887</u> | | NEOSHO | 71,619,478 | 0.566 | 40,537 |
| PSA 02 TOTAL | <u>3,300,063,725</u> | | <u>2,294,648</u> | | WILSON | 52,140,451 | 0.882 | 45,988 |
| <u>PSA 03</u> | | | | | WOODSON | <u>25,796,203</u> | 0.781 | <u>20,147</u> |
| CHEYENNE | 34,436,812 | 0 | 0 | | PSA 05 TOTAL | <u>864,739,217</u> | | <u>393,489</u> |
| DECATUR | 29,352,746 | 0.828 | 24,304 | | <u>PSA 06</u> | | | |
| ELLIS | 183,322,406 | 0.519 | 95,144 | | BARBER | 46,199,638 | 0.678 | 31,323 |
| GOVE | 33,196,207 | 0 | 0 | | BARTON | 155,824,756 | 0 | 0 |
| GRAHAM | 25,533,569 | 0.222 | 5,668 | | CLARK | 30,269,156 | 0 | 0 |
| LOGAN | 29,520,885 | 0 | 0 | | COMMANCHE | 27,372,810 | 0 | 0 |
| NORTON | 34,642,356 | 0.994 | 34,435 | | EDWARDS | 34,996,653 | 0 | 0 |
| OSBORNE | 27,990,418 | 0 | 0 | | FINNEY | 357,488,391 | 0.858 | 306,725 |
| PHILLIPS | 41,486,441 | 0 | 0 | | FORD | 185,666,703 | 0.760 | 141,107 |
| RAWLINS | 28,902,004 | 0.500 | 14,451 | | FORD | 185,666,703 | 0.760 | 141,107 |
| ROOKS | 38,555,299 | 0 | 0 | | GRANT | 243,388,579 | 0.980 | 238,521 |
| RUSSELL | 50,613,245 | 1.000 | 50,613 | | GRAY | 54,320,266 | 0.997 | 54,157 |
| SHERIDAN | 28,788,856 | 0.755 | 21,736 | | GREELEY | 27,965,660 | 0 | 0 |
| SHERMAN | 55,525,679 | 0.924 | 51,306 | | HAMILTON | 46,514,421 | 0 | 0 |
| SMITH | 33,060,524 | 0 | 0 | | HASKELL | 117,880,616 | 0.981 | 115,641 |
| THOMAS | 68,253,874 | 0.788 | 53,784 | | HODGEMAN | 22,521,075 | 0 | 0 |
| TREGO | 31,598,868 | 0 | 0 | | KEARNY | 168,949,333 | 0 | 0 |
| WALLACE | <u>25,141,915</u> | 0.262 | <u>6,587</u> | | KIOWA | 47,104,584 | 0 | 0 |
| PSA 03 TOTAL | <u>799,922,104</u> | | <u>358,028</u> | | LANE | 25,023,013 | 0 | 0 |
| <u>PSA 04</u> | | | | | MEADE | 71,238,199 | 1.009 | 71,879 |
| DOUGLAS | 732,714,887 | 0 | 0 | | MORTON | 110,422,566 | 0.745 | 82,265 |
| JEFFERSON | 101,300,670 | 0.279 | 28,263 | | NESS | 38,604,320 | 0.899 | 34,705 |
| SHAWNEE * | <u>1,114,728,914</u> | 0.574 | <u>639,854</u> | | PAWNEE | 46,896,812 | 0.423 | 19,837 |
| PSA 04 TOTAL | <u>1,948,744,471</u> | | <u>668,117</u> | | PRATT | 76,436,528 | 0.496 | 37,913 |
| | | | | | RUSH | 34,975,392 | 0.634 | 22,174 |
| | | | | | SCOTT | 56,198,971 | 0 | 0 |
| | | | | | SEWARD | 192,454,363 | 0.805 | 154,926 |

| <u>PSA</u> | <u>VALUATION</u> | <u>MILL RATE</u> | <u>GENERATED</u> |
|-------------------------|-------------------|------------------|------------------|
| <i>(PSA 06 – cont.)</i> | | | |
| STAFFORD | 47,758,167 | 0.980 | 46,803 |
| STANTON | 69,766,348 | 0 | 0 |
| STEVENS | 266,122,229 | 0.280 | 74,514 |
| WICHITA | <u>27,278,377</u> | 0 | <u>0</u> |
| PSA 06 TOTAL | 2,629,637,926 | | 1,432,491 |

| <u>PSA 07</u> | | | |
|---------------|-------------------|-------|----------|
| ANDERSON | 52,896,654 | 0.624 | 33,008 |
| COFFEY # | 490,250,702 | 0 | 0 |
| FRANKLIN | 135,763,715 | 0.998 | 135,492 |
| LINN | 150,633,251 | 0.838 | 126,231 |
| MIAMI | 218,342,345 | 0 | 0 |
| OSAGE | <u>92,911,733</u> | 0 | <u>0</u> |
| PSA 07 TOTAL | 1,140,798,400 | | 294,730 |

| <u>PSA 08</u> | | | |
|---------------|-------------|-------|--------|
| CHASE | 31,282,710 | 1.030 | 32,221 |
| CLAY | 52,443,145 | 0 | 0 |
| CLOUD | 57,638,016 | 0.862 | 49,684 |
| DICKINSON | 110,553,063 | 0.775 | 85,679 |
| ELLSWORTH | 51,815,591 | 0 | 0 |
| GEARY | 102,845,714 | 0.783 | 80,528 |
| JEWELL | 31,187,967 | 0.229 | 7,142 |
| LINCOLN | 25,195,378 | 0 | 0 |
| LYON | 179,308,488 | 0 | 0 |
| MARION | 81,695,132 | 0.654 | 53,429 |
| MITCHELL | 47,299,660 | 0.741 | 35,049 |
| MORRIS | 44,850,205 | 0 | 0 |
| OTTAWA | 43,590,629 | 0.852 | 37,139 |
| POTTAWATOMIE | 326,713,803 | 0 | 0 |
| REPUBLIC | 42,205,975 | 0 | 0 |
| RILEY | 254,622,955 | 0 | 0 |

| <u>PSA</u> | <u>VALUATION</u> | <u>MILL RATE</u> | <u>GENERATED</u> |
|-------------------------|-------------------|------------------|------------------|
| <i>(PSA 08 – cont.)</i> | | | |
| SALINE | 383,114,061 | 0 | 0 |
| WABAUNSEE | <u>48,440,019</u> | 0.859 | <u>41,610</u> |
| PSA 08 TOTAL | 1,914,802,511 | | 422,481 |

| <u>PSA 09</u> | | | |
|---------------|-------------------|-------|----------|
| ATCHISON | 91,271,966 | 0.860 | 78,494 |
| BROWN | 67,631,315 | 1.345 | 90,964 |
| DONIPHAN | 52,358,612 | 2.110 | 110,477 |
| JACKSON | 62,303,847 | 0.970 | 60,435 |
| MARSHALL | 72,194,819 | 1.250 | 90,244 |
| NEMAHA | 68,411,564 | 0 | 0 |
| WASHINGTON | <u>47,605,677</u> | 0 | <u>0</u> |
| PSA 09 TOTAL | 461,777,800 | | 430,613 |

| <u>PSA 10</u> | | | |
|---------------|--------------------|-------|---------------|
| CHAUTAUQUA | 20,756,143 | 1.000 | 20,756 |
| COWLEY | 175,594,895 | 0 | 0 |
| ELK | 20,615,108 | 1.308 | 26,965 |
| GREENWOOD | 50,799,551 | 0.852 | 43,281 |
| HARPER | 46,883,520 | 1.664 | 78,014 |
| KINGMAN | 69,061,691 | 0.993 | 68,578 |
| McPHERSON | 231,311,414 | 0 | 0 |
| RENO | 398,435,188 | 0.701 | 279,303 |
| RICE | 78,760,676 | 1.000 | 78,761 |
| SUMNER | <u>134,493,455</u> | 0.536 | <u>72,088</u> |
| PSA 10 TOTAL | 1,226,711,641 | | 667,747 |

| <u>PSA 11</u> | | | |
|---------------|---------------|---|---|
| JOHNSON | 5,472,074,811 | 0 | 0 |

STATE TOTAL \$20,844,350,575 64 OF 104 COUNTIES \$8,025,080

**** TOTAL Title III = \$8,523,569**

* Shawnee county aging services levy included in general fund.

OBTAINED FROM COUNTY CLERK

This list includes only those counties with a levy dedicated to aging services authorized by Kansas statute.

It does NOT include county general funds used to support aging services.

** Kansas 2000 allocations from Older Americans Act Title III:

III-B = \$3,225,767; III-C1 = \$3,569,792; III-C2 = \$1,526,417;
 III-D(F) \$201,593; III-E \$ (not reportable); TOTAL \$8,523,569

SOURCE: Kansas Association of Counties Research Report February, 2001. Based on 2000 reported assessed valuation and mill levies to finance 2001 expenditures.

SELECTED KANSAS LEVY LAWS

<http://www.kslegislature.org/cgi-bin/statutes/index.cgi>

Chapter 12.--CITIES AND MUNICIPALITIES

Article 16.--MISCELLANEOUS PROVISIONS

12-1680. City and county service for programs for the elderly; tax levy, use of proceeds; petition or resolution and election; territory served by city program excluded from county program, when. Whenever a petition containing the signatures of not less than 5% of the registered voters of any city or county is filed with the appropriate county election officer requesting an election on the question of whether a tax levy of not more than one mill except that in counties having a population of more than 15,500 and less than 16,000, a tax levy of not more than 1.5 mills shall be made on all of the taxable tangible property in the city or county for the purpose of creating or continuing a service program for the elderly operated by municipalities as defined in K.S.A. 10-101, and amendments thereto, or nonprofit organizations, such proposition shall be submitted to the voters of the city or county at a question submitted election held in accordance with the provisions of K.S.A. 10-120, and amendments thereto. The proposition submitted shall be in the following form: "An annual tax of __ (a specified amount or not to exceed a specified amount) mill shall be levied in _____ (city or county) to fund a service program for the elderly." The board of county commissioners of any county or the governing body of any city on its own motion may provide by resolution or ordinance for an annual tax levy of not more than one mill, except that in counties having a population of more than 15,500 and less than 16,000, such tax levy shall not exceed 1.5 mills, for the purpose stated in this section, and such proposition shall be submitted to the voters of the county or city for approval or rejection without petition in the manner provided in this section, and the proposition shall be stated in the same form as if in response to a petition. If a majority of the qualified electors voting on the proposition vote "yes" such tax levy shall be made annually on all of the taxable tangible property within the city or county for such purpose and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. If the proposition does not specify the amount of the levy but prescribes the maximum, such levy shall be in an amount specified by the board of county commissioners or governing body of the city not exceeding the maximum so specified. Such tax levy shall be in addition to all other tax levies authorized by law. No city which has approved a service program for the elderly at an election held under this section shall be included in a county service program for the elderly so long as such city service program is in operation. In any year after the year in which a tax is first levied under the provisions of this act, the board of county commissioners of the county or the governing body of the city may resubmit the proposition to make a levy in such amount as may be determined necessary to fund such program or may on their own motion by resolution or ordinance fix the amount of such levy in any amount, not exceeding the amount stated in the original proposition submitted to and approved by the electors of the county or city, which such board of commissioners or governing body deems necessary to finance the service program in such year. A county having a population of more than 15,500 and less than 16,000 shall not increase its mill levy above one mill for service programs for the elderly without the approval of a majority of the qualified electors voting on such a proposition as provided in this section.

History: L. 1974, ch. 52, § 1; L. 1975, ch. 70, § 1; L. 1976, ch. 80, § 1; L. 1979, ch. 52, § 47; L. 1981, ch. 72, § 1; L. 1981, ch. 73, § 1; L. 1990, ch. 66, § 15; May 31.

Louisiana Millage Survey - March 2004

Sixteen of the 46 Council on Aging/Area Agencies on Aging, surveyed by the Louisiana Governor's Office of Elderly Affairs, reported having local 'millages' (property tax levies) that benefit services or facilities for older adults. Contact is Mary Tonore, Director of Home & Community Based Services, GOEA, P.O. Box 80374, Baton Rouge, LA 70898-0374, (225) 342-0171, MFTonore@goea.state.la.us.

675,000 older adults; 15.4% of population

| <i>Administered by:</i> | <i>Number of Mills</i> | <i>Period/years:</i> | <i>Annual Proceeds:</i> |
|--------------------------------|-------------------------------|-----------------------------|--------------------------------|
| Ascension COA | 1.5 | 10 | \$ 525,000 |
| Assumption COA* | 3.0 | 10 | 246,000 |
| Evangeline COA | 1.0 | 10 | 95,000 |
| Franklin COA | 2.0 | 10 | 75,000 |
| Livingston COA** | 2.0 | 10 | 286,000 |
| PointeCoupee COA* | N/A | 10 | 72,000 |
| Rapides COA** | 1.0 | 10 | 433,147 |
| St. Bernard COA | 1.0 | 10 | 185,000 |
| St. Charles COA ** | 0.98 | 10 | 600,000 |
| St. John COA | 0.99 | 10 | 174,000 |
| St. Tammany COA** | 0.0050 | 10 | 500,000 |
| Sabine COA**** | 0.0025 | 10 | 500,000 |
| Tensas COA ***** | 0.0050 | 10 | 50,000 |
| Terrebonne COA | 7.5 | 10 | 2,700,000 |
| Union COA** | 1.5 | 10 | 125,000 |
| Washington COA | | 10 | *** |
| W. B-Rouge COA**** | 2.5 | 10 | 400,000 |
| <i>TOTAL REVENUE</i> | | | <i>\$ 6,966,147</i> |

Annual 2002 OAA Title III revenue: approximately \$15,477,659

(IIB- \$5,013,897; C1- \$5,636,634; C2- \$2,570,340; D- \$311,322; E -\$1,945,456)

*Assumption COA revenue dropped from \$3,000,000 in 2001 survey.

*Point Coupee COA receives fixed monthly amount from Hospital District Tax

** A new levy since 2001 survey

*** Washington COA was at \$80,000 in 2001 survey

**** W. Baton Rouge down from \$2,500,000 in 2001 survey

*****Sabine COA receives ¼ of 1 percent Sales Tax; new since 2001

*****Tensas COA receives portion of ½ cent Sales Tax, min\$25K-max\$50k; new since 2001

In addition, the State of Louisiana provides State funds for the Parish Council on Aging Fund, which supports services (\$1,689,449 in 2002 - primarily home-delivered meals and homemaker), and a Senior Centers Appropriation that provides for local operations and services (\$4,325,988 in 2002).

Selected Louisiana Laws: “senior citizens”, “elderly” search:

http://www.legis.state.la.us/ - select “Louisiana Laws” button on left

RS 33:2740.44, §2740.44. **Special local taxes;** Bossier Parish Elderly Services District ... an ad valorem tax on all taxable property in the parish... Such tax shall be levied by ordinance of the governing authority of the district adopted only after the question of its levy has been approved by a majority of the registered... which shall not exceed three mills... not exceed ten years... The Bossier Parish Elderly Services District is hereby created as a body politic and corporate and a political subdivision of the state

RS 47:120.26, §120.26. **Income tax checkoff** – part of refund to parish councils on aging (statewide)

RS 33:2738.52, 2738.52. Rapides Parish sales tax authorized ... not less than five percent of any revenues received by the Rapides Parish Police Jury shall go to senior citizen programs, constables, and Justice of Peace courts.

RS 46:1608, §1608. Senior centers appropriation; allocation of funds; Rapides Parish area agency; The legislature shall appropriate annually to the (governor’s) office of elderly affairs, (to COA/AAAs) a sum equal to twenty-five thousand dollars, plus five dollars and eighteen cents per person above a base population of three thousand persons age sixty years or older who are residents of the parish, as shown by the latest official census estimate, but in no case less than twenty-five thousand dollars. **Provided \$ 4,325,988 in 2002.**

RS 47:463.104; §463.104. Special prestige license plates; Seniors-Our Heritage; The secretary of the Department of Public Safety and Corrections shall establish a special prestige license plate, to be known as the Seniors-Our Heritage plate... An annual fee of fifty dollars shall be collected from the applicant and forwarded to the **Medicaid Trust Fund for the Elderly**

RS 46:2453:§2453. Louisiana **Senior Citizens Trust Fund Board**; created; powers and duties NOTE: R.S. 46:2453 repealed by Acts 2001, No. 1185, § 10, eff. July 1, 2002. A. The Louisiana Senior Citizens Trust Fund Board is hereby created within the Office of Elderly Affairs in the office of the governor...After reviewing program applications from interested persons, the board shall recommend to the Joint Legislative Committee on the Budget, for its review and approval, the programs which the board has determined to be eligible and appropriate **to receive funding** consistent with the purposes set forth in this Chapter.

* * * * *

Michigan Senior Service Levies 2001

Originally provided March 2002 by Nora Barkey, Area Agency on Aging/Western Michigan (AAAWN); selected updates by Jackie O'Connor AAWN in April 2004

Michigan laws specifically allowing senior levies were first passed in 1976; see 400.571-.577 at <http://www.michiganlegislature.org>; see citations later in this section

59 of 85 counties with senior services levies in 2001.

\$25,441,562 total levy revenues (@ 11/14/01). Total Older Americans Act Title III allocations for Michigan in 2001 were **\$33,197,333** (III-B = \$10,728,359; III-C1 = \$12,862,935; III-C2 = \$5,049,487; III-D(F) = \$708,134; III-E = \$3,848,418).

Millage assessed ranged from 0.1 mill to 0.795 mill; most in the 0.25-0.5 range; average mean millage = 0.4 mills; maximum allowable by law is 1.0 mill

Revenues ranged from \$50,000 to \$4,000,000; 7 over \$1 million, 9 under \$100,000; average mean revenue = \$431,213

Maximum duration of 8 years.

From AAAWM website <http://www.aaawm.org> 6-11-03: Winter 2003

Grand Rapids/Kent County: Spending on Priority Services for the 2003 Kent County Senior Millage will increase 7.5% as part of a \$4.3 million dollar budget that includes an additional \$181,000 in revenues. The priority services include transportation, adult day care, home delivered meals, senior pantry, respite services, recuperation services, prescription assistance, and in-home services. Thirty-nine different services will be funded.

“Because of the variety of services, we can meet multiple needs of seniors, not just the most frail,” explained Jackie O’Connor, assistant director of the Area Agency on Aging of Western Michigan. “We’re funding prevention services that will keep seniors healthier and delay their need for priority services.”

Some new services will be funded in ‘03, including medical transportation through the Native American Community Services and medical transportation provided by the American Red Cross. “We base our funding decisions on services that study groups have told us are important to seniors,” added O’Connor, “and transportation was consistently shown to be one of the highest needs.” Go bus and mass transit tickets will continue to be available through millage funded programs. “Hopefully by funding medical transportation we will further our goal of preventing serious illness and keeping older adults healthier.”

A new adult day care program provided by Hope Network Behavioral Health will make a third adult day program available in Grand Rapids. “This will provide adult day programs available in three different areas of the county,” she said.

From AAAWM website <http://www.aaawm.org> December 2003:

Grand Rapids. The 2004 Kent County senior millage budget includes an additional \$228,000 in revenues and four new services. “The additional dollars will be used to pay for the new services and boost spending for priority services and the emergency fund,” said Jackie O’Connor, assistant director for the Area Agency on Aging of Western Michigan (AAAWM).

The \$4.5 million dollar senior millage budget will fund 26 agencies and 41 services. Despite the additional dollars there will still be some waiting lists for services. “The additional funding comes at a time when state services are facing cuts,” noted O’Connor.

Among the new services to be funded will be flu and pneumonia shots for low income and uninsured older adults, administered by Visiting Nurse Association. “There is a group of people in the 60 to 64 year old range that doesn’t have coverage for this through Medicare and can’t afford the shots. The committee that makes funding decisions thought this was so important that it voted for a special October allocation,” said O’Connor.

For the first time, millage dollars will fund a predatory lending prevention program offered through Home Repair Services. “The people at Home Repair have seen elders fall victim to agencies offering refinancing for their homes. What older adults don’t realize is the high interest rates and fees make it difficult to pay back the loans, putting them at risk of losing their homes,” said O’Connor.

An on-site respite program strictly for people with Parkinson’s disease will be offered through the Parkinson’s Association. “The current on-site respite programs focus on dementia,” said O’Connor. Also new will be adaptive equipment purchases that will available through the Disability Advocates home modifications program.

* * * * *

2004 Legislative Council, State of Michigan – Selected State Law Citations

General reference:

123.1141 - Tax levy; ballot proposal; vote; authorization; number of elections.

124.677 - Tax election generally.

124.677.amended - Tax election generally.

206.512a “Property taxes” defined.

211.24e, 211.34d - General Property Tax Act (Excerpt) Definitions; levying ad valorem property taxes, etc

400.571 Services to older persons as valid public purpose.

It is a valid public purpose to provide services to older persons.

History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 .

400.572 Definitions.

As used in this act:

- (a) “Governing body” means board, council, or body in which the legislative powers of a local unit of government are vested.
- (b) “Local unit of government” means a county, township, city, or village.
- (c) “Activities or services” means identifiable actions directed toward the improvement of the social, legal, health, housing, educational, emotional, nutritional, recreational, or mobility status of older persons.
- (d) “Older person” means an individual 60 years of age or older.
- (e) “Funds” means general tax revenues, federal revenue sharing funds, state revenue sharing funds, and other funds under the control of the governing body.
- History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 .*

400.573 Appropriations; authorization; purposes.

A local unit of government may appropriate funds to public or private nonprofit corporations or organizations for the purposes of planning, coordinating, evaluating, and providing services to older persons.

History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 .

400.574 Appropriations; approval; terms as public record; notice.

(1) The appropriations of funds for services to an older person shall be approved by the majority of the members of the governing body of the local unit of government. The terms of the appropriation shall be a matter of public record and shall be entered into the journal of the official proceedings of the governing body.

(2) Notification of an appropriation to a private organization shall be published in a newspaper of general circulation within 10 days following approval by the governing body. The notice shall specify the terms of appropriation as required by this act.

History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 .

400.575 Terms of appropriation; specifications.

The terms of the appropriation authorized by this act shall specify:

- (a) Name, address, and general purpose of the organization.
- (b) A description of the functions and responsibilities to be performed by the recipient of the appropriation.
- (c) The effective date and length of the grant.
- (d) Program and financial reporting requirements as established by the local unit of government.

History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 .

400.576 Millage proposition authorized.

A governing body of a local unit of government may submit a millage proposition to the electorate to levy up to 1 mill for services to older citizens. This proposition may be submitted at any election held by the local unit of government, but shall not be submitted at a special election of the local unit of government called solely for the purpose of submitting this millage proposition.

History: 1976, Act 39, Imd. Eff. Mar. 12, 1976 ;--Am. 1982, Act 41, Imd. Eff. Mar. 16, 1982 .

Michigan 2001 Senior Millage Rates by County

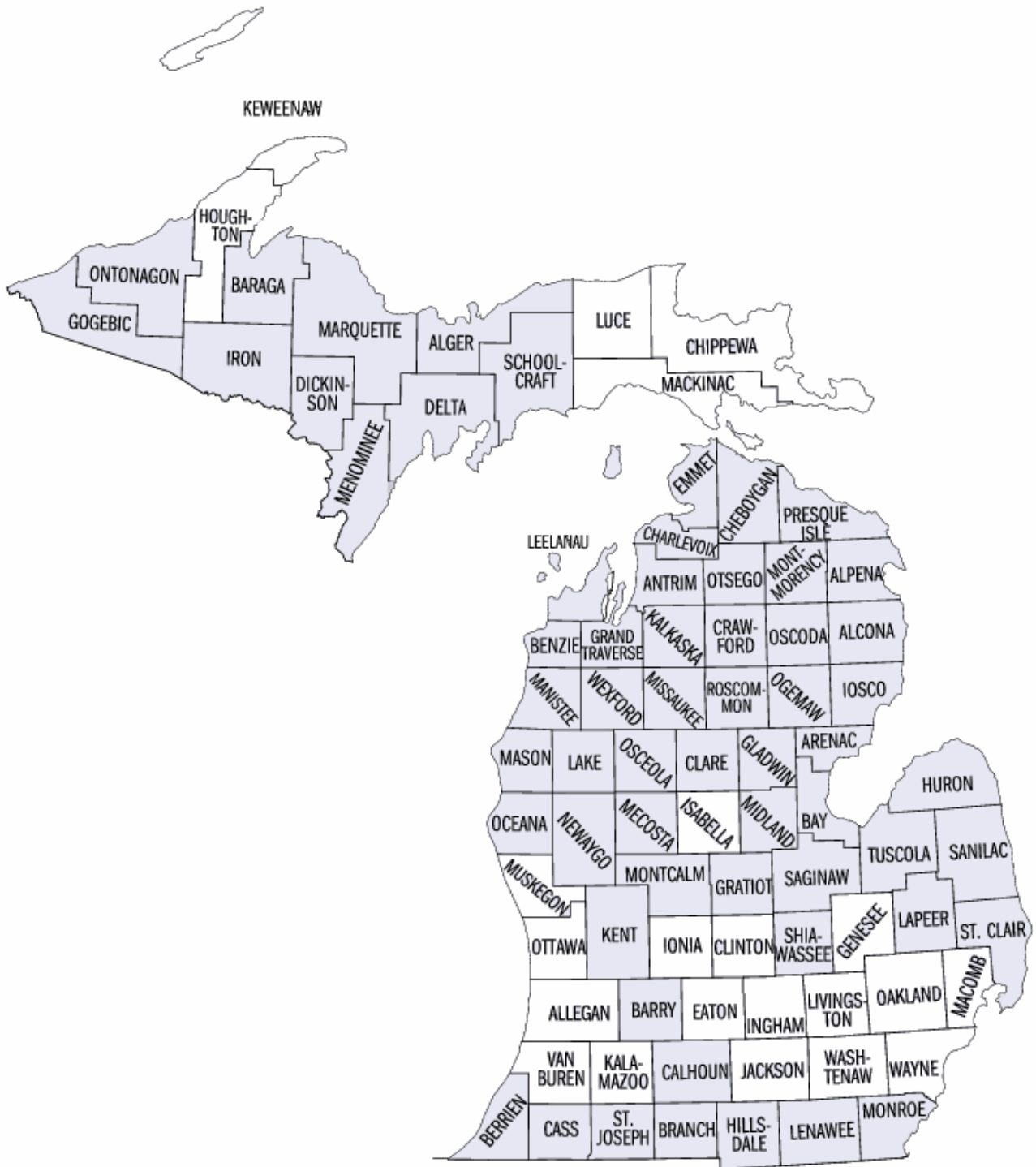
| <i>County</i> | <i>Millage Rate</i> |
|----------------|---------------------|
| Alcona | 0.25 |
| Alger | 0.25 |
| Allegan | No Millage |
| Alpena | 0.55 |
| Antrim | 0.40 |
| Arenac | 0.50 |
| Baraga | 1.00 |
| Barry | 0.24 |
| Bay | 0.50 |
| Benzie | 0.66 |
| Berrien | 0.25 |
| Branch | 0.73 |
| Calhoun | 0.60 |
| Cass | 0.97 |
| Charlevoix | 0.40 |
| Cheboygan | 0.49 |
| Chippewa | No Millage |
| Clare | 0.48 |
| Clinton | No Millage |
| Crawford | 0.48 |
| Delta | 0.60 |
| Dickinson | 0.20 |
| Eaton | No Millage |
| Emmet | 0.50 |
| Genesee | No Millage |
| Gladwin | 0.49 |
| Gogebic | 0.60 |
| Grand Traverse | 0.20 |

| <i>County</i> | <i>Millage Rate</i> |
|---------------|---------------------|
| Gratiot | 0.49 |
| Hillsdale | 0.49 |
| Houghton | No Millage |
| Huron | 0.20 |
| Ingham | No Millage |
| Ionia | 0.375 |
| Iosco | 0.50 |
| Iron | 0.20 |
| Isabella | No Millage |
| Jackson | No Millage |
| Kalamazoo | No Millage |
| Kalkaska | 0.25 |
| Kent | 0.25 |
| Keweenaw | No Millage |
| Lake | 0.72 |
| Lapeer | 0.12 |
| Leelanau | 0.28 |
| Lenawee | 0.39 |
| Livingston | No Millage |
| Luce | No Millage |
| Mackinac | No Millage |
| Macomb | No Millage |
| Manistee | 0.30 |
| Marquette | 0.45 |
| Mason | 0.20 |
| Mecosta | 0.49 |
| Menominee | 0.60 |
| Midland | 0.66 |

| <i>County</i> | <i>Millage Rate</i> |
|---------------|---------------------|
| Missaukee | 0.25 |
| Monroe | 0.49 |
| Montcalm | 0.24 |
| Montmorency | 0.25 |
| Muskegon | No Millage |
| Newaygo | 0.49 |
| Oakland | No Millage* |
| Oceana | 0.49 |
| Ogemaw | 0.20 |
| Ontonagon | 0.80 |
| Osceola | 0.78 |
| Oscoda | 0.50 |
| Otsego | 0.60 |
| Ottawa | No Millage |
| Presque Isle | 0.50 |
| Roscommon | 0.25 |
| Saginaw | 0.32 |
| St. Clair | 0.50 |
| St. Joseph | 0.24 |
| Sanilac | 0.20 |
| Schoolcraft | 0.25 |
| Shiawassee | 0.16 |
| Tuscola | 0.20 |
| Van Buren | No Millage |
| Washtenaw | No Millage |
| Wayne | No Millage |
| Wexford | 1.00 |

* Please note that individual communities like Rochester may also have a senior millage.

Michigan Counties with Senior Millage 2002



State of North Dakota - Senior Citizens Mill Levy

Based on Spring 2003 information; no update available Spring 2004

The 1971 North Dakota Legislative Assembly approved the first bill allowing counties and cities in North Dakota to authorize a mill levy to establish and maintain senior citizens programs and activities. Amendments were made in 1975, 1979, and 1999. Most notably the amendment establishing a matching program of North Dakota general fund dollars to the amounts generated by local levies. The match program has been frozen in terms of dollars (2002: \$831,472.50), which amounted to \$.54 on the dollar of matching support. The authorization may be reviewed as North Dakota Century Code 57-15-56 at <http://www.state.nd.us/lr/cencode/t57.html>. Select chapter 57-15, pages 28 and 29.

The law is specific governing county commissioners and the methodology to be used to levy the tax, when issues need to be put before the voters, how the funds will be used, and how they report to the State department of human services. The Aging Services Division of the North Dakota Department of Human Services distributes the state funds.

In 2002, **50 of the 53 counties and one individual city** participated in the program. The assessed property value of the participants was \$1,391,780,132; and generated **\$1,538,141** of county levied taxes. The **levy and state match provided a total of \$2.4 million** additional dollars to help fund critical services to senior citizens in North Dakota. The 2002 Older Americans Act Title III allocation to North Dakota was **\$5,315,423 (III-B = \$1,767,150; III-C1 = \$1,930,500; III-C2 = \$873,675; III-D(F) = \$104,558; III-E = \$639,540)**.

The funds assist with local administrative costs, home-delivered meals, congregate meals served at senior meal sites, transportation services, outreach, and health screenings. These services are vital to sustaining older North Dakotans in their homes and communities. In addition to the services, the state general fund match dollars are used to meet federal match requirements for programs such as the Older Americans Act.

The program is of great interest to everyone as the senior population increases in North Dakota it is more challenging to deliver services in the smaller, rural areas. These funds are an integral part of the delivery of those services. Current law allows governing bodies to levy **up to two mills** for senior citizen programs. Concerns are that as larger counties raise their mills the smaller counties take a big hit as their percentage of the state dollars decrease significantly. Service providers attempted to persuade this past legislative assembly to restore the program to a dollar for dollar match. This was a valiant attempt; however, unsuccessful. As tough as the last session was, maintaining and not cutting funding for the match demonstrates the commitment and very supportive nature of North Dakota Legislators for services to our states senior population.

In addition, State General Fund dollars contribute \$720,000 each biennium for distribution separate from the levy match program. Each year in March we disburse \$360,000 to our providers with their February reimbursement requests. For the past couple of years \$300,000 was spent on IIIC I services and \$60,000 was spent on IIIC II services

For further information on North Dakota senior levy/millage programs, please contact:

Linda Wright, Director or Scott R. Hague **(800) 451-8693 voice**

North Dakota Aging Services Division

(701) 328-8989

600 South 2nd Street

dhssinf@state.nd.us

Bismarck, ND 58504

sowril@state.nd.us or sohags@state.nd.us

NORTH DAKOTA COUNTY ASSESSMENT VALUE AND MILLS FOR SENIOR CITIZENS - TAX YEAR 2002

| COUNTY | ASSESSED VALUE | MILLS | PERCENT | LEVY REVENUE | | STATE MATCH* | | TOTAL REVENUE |
|---------------|-----------------------|--------------|----------------|---------------------|---|---------------------|---|----------------------|
| Adams | \$ 6,956,917 | 1.31 | 0.131% | \$ 9,113 | + | \$ 4,926 | = | \$ 14,040 |
| Barnes | \$ 32,321,849 | 1.05 | 0.105% | \$ 33,937 | + | \$ 18,345 | = | \$ 52,283 |
| Benson | \$ 12,175,932. | 1.24 | 0.124% | \$ 15,098 | + | \$ 8,161 | = | \$ 23,259 |
| Bottineau | \$ 21,812,983. | 1.00 | 0.100% | \$ 21,812 | + | \$ 11,791 | = | \$ 33,604 |
| Bowman * | \$ 8,393,401 | 2.00 | 0.200% | \$ 16,786 | + | \$ 9,074 | = | \$ 25,861 |
| Burke | \$ 8,547,565 | 0.91 | 0.091% | \$ 7,778 | + | \$ 4,204 | = | \$ 11,982 |
| Burleigh | \$136,828,889 | 1.09 | 0.109% | \$149,143 | + | \$ 80,622 | = | \$ 229,765 |
| Cass | \$278,991,914 | 1.00 | 0.100% | \$278,991 | + | \$150,814 | = | \$ 429,806 |
| Cavalier | \$ 19,638,726 | 1.39 | 0.139% | \$ 27,297 | + | \$ 14,756 | = | \$ 42,054 |
| Dickey | \$ 15,008,493 | 1.00 | 0.100% | \$ 15,008 | + | \$ 8,113 | = | \$ 23,121 |
| Divide | \$ 9,336,326 | 0.98 | 0.098% | \$ 9,149 | + | \$ 4,946 | = | \$ 14,095 |
| Dunn | \$ 12,227,722 | 1.04 | 0.104% | \$ 12,716 | + | \$ 6,874 | = | \$ 19,591 |
| Eddy | \$ 6,240,757 | 1.38 | 0.138% | \$ 8,612 | + | \$ 4,655 | = | \$ 13,267 |
| Emmons | \$ 13,360,790 | 0.50 | 0.050% | \$ 6,680 | + | \$ 3,611 | = | \$ 10,291 |
| Foster | \$ 12,031,025 | 1.00 | 0.100% | \$ 12,031 | + | \$ 6,503 | = | \$ 18,534 |
| Golden Valley | \$ 5,360,948 | 1.00 | 0.100% | \$ 5,360 | + | \$ 2,897 | = | \$ 8,258 |
| Grand Forks | \$120,149,071 | 1.00 | 0.100% | \$120,149 | + | \$ 64,948 | = | \$ 185,098 |
| Grant | \$ 8,134,750 | 1.00 | 0.100% | \$ 8,134 | + | \$ 4,397 | = | \$ 12,532 |
| Griggs | \$ 8,760,162 | 1.00 | 0.100% | \$ 8,760 | + | \$ 4,735 | = | \$ 13,495 |
| Hettinger | \$ 8,834,557 | 1.45 | 0.145% | \$ 12,810 | + | \$ 6,924 | = | \$ 19,734 |
| Kidder | \$ 8,919,358 | 1.00 | 0.100% | \$ 8,919 | + | \$ 4,821 | = | \$ 13,740 |
| Lamoure | \$ 15,616,203 | 1.72 | 0.172% | \$ 26,859 | + | \$ 14,519 | = | \$ 41,379 |
| Logan | \$ 6,559,942 | 1.25 | 0.125% | \$ 8,199 | + | \$ 4,432 | = | \$ 12,632 |
| Mchenry | \$ 20,056,244 | 1.06 | 0.106% | \$ 21,259 | + | \$ 11,492 | = | \$ 32,751 |
| Mcintosh | \$ 9,413,282 | 2.00 | 0.200% | \$ 18,826 | + | \$ 10,177 | = | \$ 29,003 |
| Mclean | \$ 23,415,966 | 1.37 | 0.137% | \$ 32,079 | + | \$ 17,341 | = | \$ 49,421 |
| Morton | \$ 49,902,911 | 1.50 | 0.150% | \$ 74,854 | + | \$ 40,464 | = | \$ 115,318 |
| Mountrail | \$ 14,219,048 | 1.00 | 0.100% | \$ 14,219 | + | \$ 7,686 | = | \$ 21,905 |
| Nelson | \$ 10,822,976 | 0.83 | 0.100% | \$ 10,822 | + | \$ 5,850 | = | \$ 16,673 |
| Oliver | \$ 5,204,960 | 1.00 | 0.083% | \$ 4,320 | + | \$ 2,335 | = | \$ 6,655 |
| Pembina | \$ 29,215,672 | 1.00 | 0.100% | \$ 29,215 | + | \$ 15,793 | = | \$ 45,008 |
| Pierce | \$ 13,122,098 | 1.00 | 0.100% | \$ 13,122 | + | \$ 7,093 | = | \$ 20,215 |
| Ramsey | \$ 23,367,006 | 1.06 | 0.100% | \$ 23,367 | + | \$ 12,631 | = | \$ 35,998 |
| Ransom | \$ 15,663,185 | 1.00 | 0.106% | \$ 16,602 | + | \$ 8,975 | = | \$ 25,578 |
| Renville | \$ 9,802,825 | 1.00 | 0.100% | \$ 9,802 | + | \$ 5,299 | = | \$ 15,101 |
| Richland | \$ 44,441,953 | 1.27 | 0.100% | \$ 44,441 | + | \$ 24,023 | = | \$ 68,465 |
| Rolette | \$ 9,196,167 | 1.00 | 0.127% | \$ 11,679 | + | \$ 6,313 | = | \$ 17,992 |
| Sargent | \$ 13,661,842 | 1.00 | 0.100% | \$ 13,661 | + | \$ 7,385 | = | \$ 21,047 |

(MORE on PAGE 2)

Continued: NORTH DAKOTA COUNTY ASSESSMENT VALUE AND MILLS FOR SENIOR CITIZENS - TAX YEAR 2002

| <u>County</u> | <u>Assessed Value</u> | <u>Mills</u> | <u>Percent</u> | <u>Levy Revenue</u> | <u>+</u> | <u>State Match *</u> | <u>=</u> | <u>Total Revenue</u> |
|----------------------|------------------------|--------------|----------------|---------------------|----------|----------------------|----------|----------------------|
| Sheridan | \$ 6,084,815 | 2.00 | 0.100% | \$ 6,084 | + | \$ 3,289 | = | \$ 9,374 |
| Sioux | \$ 2,010,135 | 0.78 | 0.200% | \$ 4,020 | + | \$ 2,173 | = | \$ 6,193 |
| Slope | \$ 5,185,236 | 1.00 | 0.078% | \$ 4,044 | + | \$ 2,186 | = | \$ 6,230 |
| Stark | \$ 35,027,085 | 1.00 | 0.100% | \$ 35,027 | + | \$ 18,934 | = | \$ 53,961 |
| Steele | \$ 10,129,833 | 1.63 | 0.100% | \$ 10,129 | + | \$ 5,475 | = | \$ 15,605 |
| Stutsman | \$ 46,183,596 | 1.00 | 0.163% | \$ 75,279 | + | \$ 40,693 | = | \$ 115,972 |
| Towner | \$ 11,663,082 | 1.00 | 0.100% | \$ 11,663 | + | \$ 6,304 | = | \$ 17,967 |
| Traill | \$ 24,508,420 | 1.00 | 0.100% | \$ 24,508 | + | \$ 13,248 | = | \$ 37,756 |
| Walsh | \$ 30,356,418 | 1.00 | 0.100% | \$ 30,356 | + | \$ 16,409 | = | \$ 46,766 |
| Ward | \$ 97,996,070 | 1.00 | 0.100% | \$ 97,996 | + | \$ 52,973 | = | \$ 150,969 |
| Wells | \$ 17,239,837 | 1.57 | 0.100% | \$ 17,239 | + | \$ 9,319 | = | \$ 26,559 |
| Williams | \$ 35,044,122 | | 0.157% | \$ 55,019 | + | \$ 29,741 | = | \$ 84,761 |
| <u>CITIES</u> | | | | | | | | |
| Beulah | Does Not Participate | | 0.000% | | + | \$ 0 | = | \$ 0 |
| Hazen | \$2,637,067 | | 0.195% | \$5,142 | + | \$ 2,779 | = | \$ 7,922 |
| TOTALS | \$1,391,780,131 | | | \$1,538,141 | + | \$831,473 | = | \$2,369,614 |

***Ratio: State Match to Local Levy = 54%**

***For every levy dollar, the State provides 54 cents.**

*A total fixed-amount pool of State money is divided proportionately among all levies, based on the ratio between total levy dollars statewide and the total State dollar pool. In this year's case, \$831,473 divided by \$1,538,141 = .54057, which is then multiplied against each county/city levy revenue amount and awarded to the counties/cities.

Notes:

