We Are Again Americans

Good and evil almost never express themselves as harshly and clearly as they did Tuesday morning. People we don't know slaughtered people we do and they did it with contemptuous calm. Yet, even as clouds of dust and smoke rose from the rubble, even as family members tortured by hope and doubt took to the streets with pictures and pleas, even as mobs celebrated in Gaza, Cairo, and Baghdad, something shook itself sluggishly to life and that something is a sense of ourselves. Kindness flourished amid the flames: a couple carried a disabled man down 68 flights of stairs, a priest crouched to give last rites as a mighty tower collapsed, and the hand of God closed above him; a man and woman, their hope gone, held each other and leaped. A solitary candle, a flag, a tear. These are the tokens of our renewal.

The United States had a spirit before it had a name—of faith and freedom, of ambition tempered by piety. We once were a nation of neighbors and friends; we are again today. We once were a nation of hardship-tested dreamers; we are again today. We once were a nation under God, we are again today. Our enemies attacked one nation; they will encounter another. For they underestimated us. Today in our grief and in our rage our determination and hope, we've summoned what's best and noblest in us:

We are again Americans!

G.A.V. MAGAZINE SUGGESTIONS
Take advantage of these great Conservative magazines available in the magazine racks of our local Public Libraries: National Review (Sandusky, Huron); American Enterprise (Sandusky); The Weekly Standard (Sandusky, Huron); The American Spectator (Sandusky).

OHIO'S PROPERTY TAXES
By Carolyn J. Blow (Adapted from Ohio's Replacement Levy by the same author)

Ohio's property tax system is beyond the comprehension of most citizens because most citizens would rather just pay their taxes than try to understand them. With time and study, the tax system is understandable. If the reader is new to this subject, he should not be disappointed if he doesn't "get it" after having read the article only once. It might take many reads and more study to understand the subject. With a grasp of taxation, individuals are more able to influence government officials and to vote in a knowledgeable manner. In general, whoever controls the money controls the personnel and programs.

Ohio's Property Taxes will be addressed in four installments:

Part 1: Basic Property Taxation
Part 2: Why Property Taxes Continue to Grow - Kinds of Levies and Government Manipulation
Part 3: The Deceptive Replacement Levy - Explanation
Part 4: The Deceptive Replacement Levy - Solution to the Problem

PART 1: BASIC PROPERTY TAXATION

In Ohio, for tax purposes, "real" property (real estate) is divided into two categories, or classes, one being residential and agricultural and the other being commercial and industrial. Properties in both classes are "assessed" at 35% of the appraised market value, which is determined by the county auditor; for example, a $100,000 property is assessed at, and taxed on, $35,000. (For some types of properties, such as farms, current use is considered in determining their value for taxation purposes.)

The monetary unit of taxation is the mill, which is one-tenth of one cent (.001). A levy, or tax, is for a certain number of mills for each dollar of assessed valuation. (One mill of tax is equal to $1.00 for each $1,000 of assessed valuation.) Each levy is for the duration of a certain number of years or for an indefinite number of years; in the latter case it is said to be "continuing."

The tax on a property for any particular levy is not computed with the voted millage. Rather, it is computed with what is known as the "taxable" millage, or "effective" millage, and it is generally less than the voted millage. This can best be made understandable with an explanation of the very important House Bill 920.

To replace an earlier law, in 1976 the Ohio General Assembly passed H.B. 920, which is found in the Ohio Revised Code, Section 319.301. Unlike most laws, it is still generally known by its bill name, House Bill 920, because it is so important. The purpose of the law is to keep a lid on what would otherwise be run-away property taxes on homes and businesses. The law also has the effect of keeping government programs and spending from running amuck. (School and other government officials dislike H.B. 920 because they would like to have an ever-increasing stream of revenue without voter approval.) Here's how H.B. 920 works: Property values generally increase at a faster rate than do the
funds needed to operate any school or other government agency in an appropriate manner. Therefore, to control taxes, as the total value of all properties combined in a school district, county, or other taxing entity's district goes up because of updated property values and new construction added to the mix, the millage on which property taxes are figured is reduced so that the total revenue generated by a particular levy remains fairly constant. This revenue-stabilizing millage that decreases every year as aggregate property values rise is the effective millage. It is what is in effect, so it determines the tax that property owners pay. The voted millage is not "in effect," so it is not used to figure the tax.

To accomplish this stabilization of revenue, the state tax commissioner determines a tax reduction factor from property value information that the county auditor gives him. This factor is derived by comparing the total value of "carryover property" in each class in a taxing district from one year to the next. Carryover property is property that is on the current year's tax list and that was also on the previous year's tax list in the same class. Obviously, then, new construction is not immediately included in the total valuation of any district, but it is taxed nevertheless. Consequently, each new construction provides extra tax revenue for a taxing district till it is included in the carryover property.

Using the tax reduction factor, the tax commissioner determines the taxable, or effective, millage that would keep the revenue fairly constant year to year for each particular levy. The effective millage is carried to six decimal places, for example, 2.406458 mills. If the numeral in the sixth decimal place is a zero, such as with 5.341980 mills, the millage is stated with only five decimal places, 5.34198 mills, because the zero at the end has zero value.

A levy that has a taxable millage of 5.34198 could conceivably have been voted at 6.5 mills twenty years ago. The effective millage is closest in value to the voted millage when a tax is new, and the gap between the voted and effective millage widens each year the levy is in effect as the combined property values in a taxing district continue to increase. The gap widens most dramatically with the six-year property reappraisals and the midterm updates because the auditor-appraised value of the totality of properties in a taxing district generally increases the most at those times. (Factors such as location, building additions, and damage affect the value of—and tax increase or decrease on— individual properties.)

The voted millage on both classes of property is the same. However, for the purpose of figuring the effective millage during the years a levy is operative, the two classes of property are considered separately because there is usually a difference between the rate of growth of the residential-agriculture properties and that of the commercial-industrial properties. The effective millage, then, is usually different for the two classes. (Tax on tangible personal property [machinery, equipment, fixtures, furniture, and inventory] is figured differently and does not receive a reduction factor.)

The various levies that a property owner pays generally apply to districts that are of different sizes and that have different types and values of property. The taxing district for a levy could be an entire county, a township, a school district, or so on. The reduction factor that is applied to each levy depends on the makeup of the properties in the taxing district and is therefore different for each taxing district.

After the reduction factor is applied to a levy, a 10% rollback (subtraction) is applied to each property owner's tax. The "homestead" portion of one's property is adjusted with an additional rollback of 2.5%. The homestead is defined as an owner-occupied dwelling (house) or a unit occupied as a home in a housing cooperative, with the land surrounding it that does not
exceed one acre, and with no more than one attached or unattached garage (or comparable outbuilding). The 2.5% homestead rollback is not applied to the tax on any portion of one's property that exceeds that. A homeowner whose property exceeds an acre or has extra buildings on it can ask the county auditor for the appraised value of the homestead portion of his property so that he can compute his 2.5% rollback. The "homestead" of most city or town homeowners includes their entire property. Some elderly and disabled homeowners can receive a further tax deduction, which is dependent on their income. (A note to dampen the gladness over all these rollbacks is that the state reimburses the county [which reimburses the taxing district] for the rollbacks. That means that people who pay state taxes are footing what would be part of their own property tax bill and that of some other property owners, as well.)

In calculating the most typical homeowner's tax on the assessed value of his primary dwelling (when his "homestead" is his entire property), after the tax is computed with the effective mills, the figure is multiplied by 87.5% (100% - 10% - 2.5% = 87.5%) to find the total property tax he pays after rollbacks. The tax on a homeowner's total tax bill and on each individual levy is figured the same way.

Following is the computation for the property tax for a levy with 2.406458 effective mills on a $100,000 home on a typical city lot (assessed at 35%) that receives the 10% and 2.5% rollbacks: $100,000 X .35 X $.002406458 X .875 = $73.70.

The tax on each new levy can commence (that is, be applied) the same calendar year that it is voted, or the following year, depending on the resolution, but the tax is always collected the year after it is applied. Therefore, it is either one or two calendar years after a vote that a person has to actually begin paying the tax on a new levy. A property owner's total tax bill is divided in half and is paid semi-yearly.

**NEXT:** Part 2 of this Property Tax series explains why property taxes continue to rise despite H.B. 920 and the rollbacks.

### Random Thoughts on Libraries’ Policies

"A library has a legal duty to create a safe environment to protect against reasonably foreseeable harm" and "Leaving children unattended in library facilities will result in the application of the sanctions of the Patron Behavior Policy" (New Jersey Library Association). "A caregiver must be at least 12 years of age," "Library staff members have many duties and cannot supervise children nor act as a substitute for daycare" and "Children through age 7 must have a parent or caregiver in the immediate vicinity unless they are participating in a library program" (Huron Library).

So, librarians consider a 12 year-old mature enough to serve as a "supervisor" or a "caregiver" of a child under 12? Yet a 12 year-old cannot go to a Library and get a card, because he will need an adult to present proof of residency... How can a Library "create a safe environment" when its staff "cannot supervise children" or is not "responsible for the [...] supervision of [...] children in the library"? And how can these "staff members" with "many duties" who cannot be held "responsible for the [...] supervision of [...] children" take care of children when these are "participating in a library program"? Or when children go to the Library to do homework or for research? Should we understand that library staff sometimes can "act as a substitute for daycare"? In other words, sometimes they can use common sense? Why cannot they use common sense the whole time? These are some questions we should start asking our librarians.
G.A.V. RECOMMENDED EVENTS

◊ **NRA MIX N’MINGLE** Dublin, Saturday, October 14, 10:00am—1:00pm. Mingle with NRA-ILA Headquarters staff, fellow area NRA members, and pro-Second Amendment candidates and their staffs. Learn what you can do locally to elect pro-freedom lawmakers to office—and earn NRA items like hats, pocket knives, buttons, etc.: [http://www.nraila.org/workshops/](http://www.nraila.org/workshops/)

◊ **ED ENDERLE ITALIAN DINNER** Saturday, July 29, at Veterans Home (East Pavilion), 5:00pm—8:00pm. You will have an opportunity to meet 80th District candidate Ed Enderle and his family, while enjoying a delicious Italian dinner: rigatoni with meatballs, salads, breads and lots of homemade desserts. There will be door prizes and silent auctions. Tickets: $10 for adults (ages 12 and up); $5 for kids 5-12; kids under 5 eat free. For more information and tickets write to crinella@acninc.net or call (419) 366-7864.

**To Hate America is to Hate Mankind**

*Telegraph, UK, Opinion (07/03/06)*

Kipling’s poem The White Man’s Burden is often assumed to be about the British Empire, but it was in fact addressed to the United States, then beginning its global ascendancy following the Spanish-American War.

A century later, its lines -"The blame of those ye better, the hate of those ye guard" - seem eerily prophetic. According to our YouGov poll, even many Britons regard America as malign, although they remain fond of individual Americans.

Of course America occasionally deserves criticism. Like every country, it puts its own interests first, sometimes hypocritically. George W. Bush’s decision to impose tariffs on imported steel, while preaching commercial liberalisation, is an example.

Ditto the outrageous one-sidedness of the extradition treaty that allows the American authorities to whisk British subjects away without presenting prima facie evidence, but allows no reciprocal action against IRA gunmen in America.

This is, of course, how all superpowers behave. A hundred years ago, it was Britain that resisted supranationalism, and America that constantly demanded international arbitration. But the fact that other nations would do the same if they could get away with it means little to America’s critics.

Americans find themselves damned either way. If they remain within their own borders, they are isolationist hicks who are shirking their responsibilities. If they intervene, they are rapacious imperialists.

Indeed, many of their detractors manage to hold these two ideas in their heads simultaneously. Yet a moment’s thought should reveal that they are both unfair. In Yugoslavia, America did everything it could to encourage Europe to act. Only when European passivity was leading to mass slaughter did Washington intervene -benignly and decisively. (Even the most virulent anti-Americans struggle to explain what possible strategic interest there was in Kosovo.) It is a similar story when it comes to Iran.

For a decade, American policy-makers left it to the EU to defuse the nuclear threat from the ayatollahs. Now, with their tactic of constructive engagement in ruins, the Europeans instinctively look to Washington for protection. But you can bet that they will howl with protest if it becomes clear that such protection is best afforded through the deployment of force.
To dislike a country as diverse as America is misanthropic: America, more than any other state, contains the full range of humanity between its coasts. What binds its people together is an ideal encoded in America’s DNA.

Conceived in a popular uprising against autocratic government, the United States has a natural sympathy with self-rule, personal freedom and representative government. To this day, it is guided by the Jeffersonian ideal that decisions should be taken as closely as possible to the people they affect.

The EU, of course, is founded on the opposite principle, that of "ever-closer union". No wonder its peoples sometimes resent their more successful cousins.

Read comments:
http://www.telegraph.co.uk/opinion/main.jhtml?xml=/opinion/2006/07/03/dl0301.xml#comments
Britons see US as vulgar empire builder by Ben Fenton:

Conservative Children’s Book Placed in “Conflict Resolution” Area!
UPDATE (refer to issues 5 and 6, 2006 for prior articles)

Last issue we reported that we asked the Elyria Library to consider moving the following books specifically available to minor children, to their Adult section:

- All Families Are Special, by Norma Simon. A picture book about little Hannah who has “two mommies, Michelle and Annie.”
- Love and Sex and Growing Up, by Eric W. Johnson. Some subjects: homosexuality, prostitution, incest, masturbation, handling genitals. It has illustrations on how to put on a condom. Abortion is depicted as “a simple procedure” and perpetuates the myth that “about 10% of people are homosexual.”
- Oasis, by Gregory Maguire, is in the ALA reading list for Gay Teens.
- Zack’s Story: Growing Up with Same-Sex Parents, by Keith Elliot Greenberg. Eleven year-old Zack’s “second mother” Margie gets pregnant by "a medical procedure, sort of like an operation, but not as complicated."

The librarian, Janet Stoffer, responded with the usual ALA technique: reverse the burden of proof to the patron (*). Accompanying the letter was a questionnaire (read it in our web site: http://www.plan2succeed.org/grassroots/letters.html) right from the ALA which we the patrons are supposed to fill up to explain why we disapprove when Public Libraries (with our money) makes controversial literature available for minor children! Again, we at GAV hope they make the right decision —one that benefits our children.


Purchase Suggestions (to Send your Library)

Librarians always consider purchase suggestions from patrons, so here are a few good ideas you can send to your local Library:
- **Godless, the Church of Liberalism**, Ann Coulter (Available at the Huron Public Library; not available at the Sandusky Library)
- **Londonistan**, Melanie Phillips (not available through CLEVNET)
- **Their lives: the women targeted by the Clinton machine**, Candice E. Jackson (Available at Sandusky)
- **The Puzzle: Exploring the Evolutionary Puzzle of Male Homosexuality**, Louis Arthur Berman (not available through CLEVNET)
- **Gay Children Straight Parents: A Plan for Family Healing**, Richard Cohen (not available through CLEVNET)
- **Coming out straight: understanding and healing homosexuality**, Richard Cohen

**Deep Thoughts and Other Idiocies**

-"I don't think [Cuba] is a dictatorship. It's a republic." ALA councilor-at-large Mark Rosenzweig.
-"Name one purpose of the United Nations." From the sample questions of the Civics test for applicants for American Citizenship, US Department of Immigration and Naturalization.
-"Why do you have to be a patriot? About what? This land is our land? Why? You can like where you live and like your life, but as for loving the whole country… I don't see why people care about patriotism." Dixie Chicks, somewhere on the other side of the Pond…

**Keeping Age-inappropriate Literature Away from Minors**

Alert Congressmen and Senators to what is available in Public Libraries for minors:

- Ohio House of Representatives: [http://www.house.state.oh.us/index.html](http://www.house.state.oh.us/index.html)
- Ohio Senate: [http://www.senate.state.oh.us/index.html](http://www.senate.state.oh.us/index.html)

When they get a library card, parents are given a disclaimer that explains they are responsible for what their children borrow. (Have you read your credit card small print?) Schools have flashing lights, speed limit signs, special cross walks and crossing guards --because children do not exercise good judgment. Why are they treated different in libraries? To help parents Libraries should offer a card that will limit the kind of books minors can check out and keep age-inappropriate materials restricted to the Adult department.

- Sandusky Public Library, 114 W. Adams St., Sandusky OH, 44870
  Phone: 419- 625-3834, Fax: 419-625-4574 E-mail: comments@sandusky.lib.oh.us
- Huron Public Library, 333 Williams St., Huron OH 44839
  Phone: 419-433-50009, Fax: 419-433-7228 E-mail: huron@oplin.org
- Other Libraries: [http://www.publiclibraries.com/ohio.htm](http://www.publiclibraries.com/ohio.htm)

**How You Can Help**

- Visit your local Library and learn what they have available to children and teens.
- Ask your Librarian about their policies.
- Make your position known to your Library.
- Write, call, fax, and email your local Library with suggestions of family friendly books for children and teens.
- If your Librarian does not act upon your concerns, contact the Library Board of Directors.
- Write, call, fax, and email your Congressman.
- Support Grassroots American Values in our efforts.

**Cool Blogs & Links**

- [http://nwanews.com/nwat/News/42091/](http://nwanews.com/nwat/News/42091/) It can be done: new Library policies
- [http://www.townhall.com/opinion/columns/michellemalkin/2006/06/21/202051.html](http://www.townhall.com/opinion/columns/michellemalkin/2006/06/21/202051.html) ALA exposed yet again!
- [http://kdka.com/health/local_story_173153641.html](http://kdka.com/health/local_story_173153641.html) Sex-ed for pre-schoolers! (Beware: CLEVNET is considering the purchase of this book, possibly to be put in their Children’s Department; contact info: [http://www.cpl.org/administration-staff.asp](http://www.cpl.org/administration-staff.asp))
- [http://r.pm0.net/s/c?z.glks.28.cpox.6jit](http://r.pm0.net/s/c?z.glks.28.cpox.6jit) Michael Medved interviews Ken Blackwell
- [http://www.365gay.com/Newscon06/06/061606teacher.htm](http://www.365gay.com/Newscon06/06/061606teacher.htm) When silence is not golden
- [http://journals.aol.com/aolcomedy/ViralVideoBlog](http://journals.aol.com/aolcomedy/ViralVideoBlog) Connie as you never wanted to hear her
- [http://www.canada.com/ottawacitizen/news/arts/story.html?id=d3c05d81-fe0d-473a-b626-b00fb51eeaf9&k=90706](http://www.canada.com/ottawacitizen/news/arts/story.html?id=d3c05d81-fe0d-473a-b626-b00fb51eeaf9&k=90706) How Wendy, Dorothy and Alice met
- [http://www.crossministry.org/mtw.htm](http://www.crossministry.org/mtw.htm) More than Words!
- [http://www.lifesite.net/ldn/2006/jun/06062701.html](http://www.lifesite.net/ldn/2006/jun/06062701.html) Not reliable against HIV

**Reporters & Writers Needed**

We are looking for volunteers to write 500 word *editorial comments* on local governmental activities. **Writers can use a pen name if they do not want their real names disclosed.** If interested, please respond to grassroots@bex.net.