



# Grassroots American Values

A Firelands Area Conservative Action Group

<http://www.plan2succeed.org/grassroots>

**WARNING: THIS NEWSLETTER MAY CONTAIN GRAPHIC MATERIAL**

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**DISCLAIMER: This is  
not a Politically  
Correct organization.  
We do not exist to  
make people feel  
comfortable. So, feel  
free to feel  
uncomfortable!**

## About this Newsletter

National news often distracts us from local events. This Newsletter is intended for Conservatives in the Firelands area that want to be informed and involved. **You have our permission to send it to your Conservative friends, either by snail mail or E-mail.**

**5.7% of your State Income Taxes fund all Ohio Public Libraries**

**Learn how: <http://www.olic.org/budget03/WhatisLLGSF.pdf>**

## A Must Read

This is an excellent letter to the editor published by the Coshocton Tribune on August 28, 2006. It was written by Phil Burress of Citizens for Community Values ([www.ccv.org/](http://www.ccv.org/))

*I have been following with interest the controversy surrounding the responsibility of the taxpayer funded Coshocton Public Library to protect children from age-inappropriate materials. This same debate has been raging in communities across the nation for years.*

*For six years I served on the Board of Trustees of the Clermont County Library system. Clermont County Commissioners asked that I serve because the Trustees in office at that time had adopted the policy of the American Library Association (ALA), which said, in effect, that content should not be a determining factor in selecting the materials to be made available to children.*

*Those six years were enlightening. I learned that in most libraries there is a planned disconnect between taxpayers, who fund libraries, and the appointed trustees and librarians who run libraries. It was particularly troublesome to learn how most trustee positions are filled. The norm is that most vacancies are never advertised. Other trustees nominate the like-minded person they want to fill the position, and elected officials rubber-stamp their nomination and make the appointment. The end result is what I call "organizational inbreeding." There is no genuine representation of the diversity and viewpoints reflected in the community. Library boards should be responsible to the taxpayers who support the library, not to the Chicago-based ALA.*

*The Coshocton Library's "Book Selection Policy" is an example of ALA-based doubletalk. It comes down hard on "censorship," stating that "no book or library material shall be removed from the library save under the*

order of a court."

*Yet the policy begins by stating that book "selection" is the responsibility of the board and the board's representative, the librarian. When a person selects which books a library will stock and which it will not stock, what is that, if not censorship? It's what librarians do, day in, day out. And regardless of what you call it, selecting (or censoring) what books are made available to children ultimately is the responsibility and the right of parents, not the library's board or staff.*

*Most parents and taxpayers would be outraged by what is being made available to Coshocton's children. Coshocton needs trustees who respond to Coshocton taxpayers, not to the ALA, and who will err on the side of common sense when it comes to what is made available to our children.*

*Phil Burress*

*President, Citizens for Community Values ([www.ccv.org/](http://www.ccv.org/))*

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## G.A.V. PICKS

- *State of Fear*, Michael Crichton –MIT scientist/federal agent John Kenner tries to stop a mainstream environmental terrorist group from wreaking widespread destruction aimed at galvanizing the world against global warming.

## Huron Fire Levy: What it Really Means

At the July 25 Huron Council meeting (1), a question about the Fire Levy arose: was it a dollar for dollar, mill for mill replacement and would there be any increase to the taxpayer? The answer was yes, because the levy is currently at 3.0 mills the request is for 4.8 mills. But there is a little more than the eye meets.

The 3.0-mill figure mentioned was actually voted three years ago. Over time, increasing property values pushed the millage down. The **EFFECTIVE** (taxable) value of the original 3.0-mill levy is now 2.984610 mills. Because House Bill 920 (2) requires the revenue for a levy be kept at a fairly constant level throughout its life, as the total value of all properties put together in the area to be taxed increases, the millage used to compute the tax to be collected will have to decrease. That millage that decreases year to year is called the "**EFFECTIVE**" (or "taxable") millage. The **EFFECTIVE** millage is what is used to compute our tax.

The millage Huron taxpayers will vote on November 2006 is 4.8 mills, because we will **again** be voting for the **FULL** 3.0 mills + 1.8 more mills. What is not obvious (but should be made crystal clear to voters) is that, in addition to the obvious 1.8-mill increase, there is also an **INCREASE** of **0.01539 mill** ( $3.0 - 2.984610 = 0.01539$ ). So, in reality, the 4.8 mill represent a total **INCREASE** of ( $0.01539 + 1.8 =$ ) **1.81539** mill above what we now pay.

Some may believe this a modest tax increase, but if it is or not, that is for informed voters to decide. Huron administrators have the obligation to thoroughly inform voters –especially

considering the fact that this increase was not proposed by them.

For definitions of types of levies and tax estimation, check the Erie County Auditor web site:

<http://erie.iviewauditor.com/levy.asp>

(1) <http://www.cityofhuron.org/meetings.htm>

(2) Refer to the Ohio Revised Code, Section 319.301

## **OHIO'S PROPERTY TAXES**

By Carolyn J. Blow (Adapted from *Ohio's Replacement Levy* by the same author)

This is the third of a four-part series on Ohio's Property Taxes. The series addresses the following topics:

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 3: THE DECEPTIVE REPLACEMENT LEVY – EXPLANATION**

The replacement levy, authorized by the Ohio General Assembly in 1990 (Ohio Revised Code, Section 5705.192), is a specific kind of property tax that *replaces* an existing tax for the purpose of generating more money for a government subdivision or agency. Because it *replaces* a tax, it is a *new* tax. It is *not* a renewal tax.

Replacement levies have generated large amounts of revenue, but often that's not because voters have been so generous. Rather, many voters have been misled and are confused for the following reasons:

- The ballot language is deceptive.
- Local government officials and other levy proponents have taken advantage of the deceptive ballot language and have put out misleading levy campaign advertisements, articles, letters to the editor, and speeches. Unfortunately, newspapers and other media do insufficient investigative reporting and rarely publish information about tax issues other than what is handed to them by taxing authorities.
- Many citizens do not believe government officials would mislead them, and too many citizens willingly remain misled, which is easier for them than studying taxation.
- Many citizens incorrectly believe the terms "renewal" and "replacement" both refer to a renewal levy.
- Since the tax on these levies (as on all levies) is not collected till the next calendar year, or sometimes *two* calendar years, after the vote (depending on the resolution), taxpayers might not connect their larger tax bill with a particular levy that had been on the ballot a year or two earlier.
- Many voters and property owners do not realize that their tax for each levy is not computed with the voted millage. Rather, it is computed with the "effective," or "taxable," millage, which is generally less than the voted millage. The importance of understanding this fact will be evident as the ballot examples below are explained.

Replacement levies are presented to voters in three ways, or forms: "replacement," "replacement and increase," and "replacement and decrease." Not obvious from those terms is

that *all three* are used to increase a tax. The operation of each and the reason they are so confusing to voters can best be shown with examples of actual tax issue ballots. The ballots reproduced in this article have been presented to voters in Greene County. The levies, ballot examples, and resultant voter confusion are typical of that found all over the state.

Since much of voters' confusion has come from their thinking that replacement levies are renewal levies or from their having no idea how much greater a replacement levy is than a renewal, the explanation for each of the examples below includes a comparison of what the tax was as a *replacement* levy versus what it would have been as a *renewal* levy.

For simplicity, the following examples all deal with only the residential-agricultural class of real property. A \$100,000 typical city/town residence assessed at 35 percent of its value with 12.5 percent in rollbacks is used to show the cost of the levies.

### **Ballot Example No. 1**

The first ballot, presented in November 1999, is the plain "replacement" levy for 1 mill:

|  |  |
|--|--|
| <b>15</b>  | <b>PROPOSED TAX LEVY (REPLACEMENT)<br/>GREENE COUNTY</b> |
| A Majority Affirmative Vote Is Necessary For Passage.  |  |
| A replacement of a tax for the benefit of Greene County for the purpose of SUPPORTING CHILDREN SERVICES AND THE CARE, PROTECTION, AND PLACEMENT OF ABUSED, NEGLECTED AND DEPENDENT CHILDREN at a rate not exceeding 1 mill for each one dollar of valuation, which amounts to \$0.10 for each one hundred dollars of valuation, for a period of five years, commencing in 1999, first due in calendar year 2000. |  |

On a \$100,000 residence, the cost of this proposal was this:  $35\% \times \$100,000 \times \$0.001 \times 87.5\% = \$30.63$ .

This replacement levy represents an increase compared to the existing tax that it replaced. Because of House Bill 920 (1976), taxpayers were not being taxed on the full 1 mill that had been voted years before. Instead, as the aggregate value of properties in the county increased, the effective millage on which their tax was figured had gradually decreased in order to keep the revenue for the government on that levy at a fairly constant amount. In fact, the rate had decreased to 0.844364 mill.

If the 1-mill tax that had been in existence had been *renewed* instead of *replaced*, voters would have been voting on the then-*effective* millage of the existing levy, which was 0.844364 mill. (Even though the effective millage is less than 1 mill on such a renewal, the levy keeps its originally voted 1-mill "name"). A *renewal* levy would have cost a homeowner with a \$100,000 home this amount:  $35\% \times \$100,000 \times \$0.000844364 \times 87.5\% = \$25.86$ .

Comparing \$30.63 with \$25.86, or 1 mill with 0.844364 mill, the *replacement* levy cost about 18½ percent more than the existing tax.

Many voters thought they were voting for a renewal levy. The ballot provides no indication that the proposal is for a tax increase, much less, how great an increase.

### **Ballot Example No. 2**

The second ballot, presented in November 2001, is for a “replacement and increase.” It *replaces* a 0.3-mill existing levy and adds 0.2 mill:

|  |  |
|--|--|
| <b>1</b>   | <b>PROPOSED LEVY – (REPLACEMENT AND INCREASE)<br/>GREENE COUNTY COMBINED HEALTH DISTRICT</b> |
| A Majority Affirmative Vote Is Necessary For Passage.  |  |
| A replacement of 0.3 mill of an existing levy, and an increase of 0.2 mill, to constitute a tax for the benefit of Greene County for the purpose of PROVIDING THE GREENE COUNTY COMBINED HEALTH DISTRICT WITH SUFFICIENT FUNDS TO CARRY OUT ITS HEALTH PROGRAMS INCLUDING BUT NOT LIMITED TO CHILD AND SENIOR CITIZENS SERVICES, CONTROL OF COMMUNICABLE DISEASES, FOOD AND WATER PROTECTION, HEALTH EDUCATION, AND AIDS/HIV DIAGNOSIS AND EDUCATION at a rate not exceeding 0.5 mill for each one dollar of valuation, which amounts to \$0.05 for each one hundred dollars of valuation, for a period of 5 years, commencing in 2002, first due in calendar year 2003. |  |

This proposal amounts to two tax increases in one vote: the hidden increase in the replacement tax part of the levy and the obvious 0.2-mill increase.

The proposed tax for just the 0.3-mill *replacement* tax part of the ballot was this amount:  $35\% \times \$100,000 \times \$0.0003 \times 87.5\% = \$9.19$ .

The 0.3-mill tax includes a hidden increase because what is not shown on the ballot is the *effective* rate of the existing levy that was to be replaced, which was only 0.283881 mill. Had the existing levy been *renewed* rather than replaced, the cost would have been this amount:  $35\% \times \$100,000 \times \$0.000283881 \times 87.5\% = \$8.69$ .

Therefore, just the 0.3-mill replacement tax is nearly 6% percent greater than the existing levy. That’s without the obvious 0.2-mill increase.

The cost of the entire 0.5-mill proposal was this:  $35\% \times \$100,000 \times 0.0005 \times 87.5\% = \$15.31$ , which was a 76% increase over the existing levy.

**Ballot Example No. 3**

The third ballot example, proposed in November 2003, is for a “replacement and decrease.” It is even more deceptive than the first two examples because it appears to provide a tax reduction. Instead, it produced a *267% increase*. It reads as follows:

|   |   |
|---|---|
| <b>14</b>   | <b>PROPOSED TAX LEVY (REPLACEMENT AND DECREASE)<br/>GREENE COUNTY</b> |
| A Majority Affirmative Vote Is Necessary for Passage  |   |
| A replacement of a portion of an existing levy, being a reduction of 0.02 mill, to constitute a tax for the benefit of Greene Memorial Hospital for the purpose of CURRENT OPERATING EXPENSES OF GREENE MEMORIAL HOSPITAL, INC. FOR THE SUPPORT OF HOME HEALTH SERVICES AND FOR THE PURCHASING OF EQUIPMENT SERVING THE EMERGENCY DEPARTMENT, NURSING SERVICES, CANCER SERVICES, BIRTHING CENTER AND OTHER DEPARTMENTS OF THE HOSPITAL at a rate not exceeding 0.5 mill for each one dollar of valuation, which amounts to \$0.05 for each one hundred dollars of valuation, for a period of five years, commencing in 2004, first due in calendar year 2005. |   |

The words “decrease,” “portion of an existing levy,” and “reduction of 0.02 mill” appear to indicate a decrease in tax. Nothing in the wording on the ballot in any way indicates a tax *increase*.

The misleading ballot language is explained as follows: Although the ballot does not show it, the existing levy that was to be replaced by this issue is called a 0.52-mill levy. That, unfortunately, refers to the millage that was voted at least as far back as 1976.

The ballot language compares the proposed levy of 0.5 (or 0.50) mill with the old, no-longer-in-effect 0.52 mill. The proposed levy was indeed 0.02 mill less than the *old voted* millage, but that old millage had nothing to do with one’s then-current tax.

The so-called 0.52-mill levy had been renewed a number of times over the years and, consequently, by 2003, the *effective* millage – the millage that determines one’s current tax – had decreased to 0.136028 mill. Therefore, instead of the tax being reduced from 0.52 mill down to 0.50 mill, as the ballot wording seems to imply, it was actually *increased* from 0.136028 mill to 0.50 mill.

The cost of this replacement levy was this amount:  $35\% \times \$100,000 \times \$0.0005 \times 87.5\% = \$15.31$ .

Had the proposal been for a *renewal* levy, the tax would have been this amount:  $35\% \times \$100,000 \times \$0.000136028 \times 87.5\% = \$4.17$ .

Therefore, the replacement levy cost  $3\frac{2}{3}$  times the existing levy – with no clue of the increase on the ballot.

In 1998, in the case of a similar “replacement and decrease” levy, this writer made an effort to seek the thoughts of a number of people after the election. Every one of them said that he voted for the levy because he thought he was voting for a tax cut. Although the “replacement and decrease” is the most deceptive tax, none of the replacement levy ballots gives any indication of a tax increase. This writer believes that local government officials know exactly what they are doing with these levies.

The reader should realize that although the dollar size of these countywide levies might seem small for a property, each property owner pays on many such levies. Also, a large increase in the *percentage* of tax on individual properties is reflected in a large increase in revenue for the government because so many property owners are paying on the levies.

(A **note of clarification for Part 2** concerning the  $\frac{1}{2}$ -mill tax that is added to fixed-sum levies to compensate local government units for the phase-out of tangible personal property taxes: If the tax loss for a fixed-sum levy is less than  $\frac{1}{2}$  mill, then only the millage necessary to cover that loss would be added, rather than a full  $\frac{1}{2}$  mill. The state reimburses the school district or other taxing unit for any tangible personal property tax loss above  $\frac{1}{2}$  mill. “Qualifying levies” for state reimbursement are those that were in effect in 2004 or in 2005 if they were approved before September 1, 2005, and that a taxing unit continues to impose in the current tax year through 2017 [ORC 5751.20(E)]. Qualifying school district emergency levies include those that are renewed for an annual sum *at least* equal to the sum levied in 2004 less the amount of the payment certified for 2006. State payments are scheduled through 2018 for school districts and 2017 for other taxing units [however, computations stop for both at 2017 according to ORC 5751.20(E) – that’s not the only inconsistency in that section]. The exception is for voted debt

levies in which case the added local millage and state payments continue till the levies expire, which could be after 2018. Details on fixed-sum levy losses are found in ORC 5751.20 to 5751.22.)

➤ **NEXT:** Part 4 presents what can be done to solve the replacement levy problem.

(\*) See July and August newsletters: [www.plan2succeed.org/grassroots/ournewsletters.html](http://www.plan2succeed.org/grassroots/ournewsletters.html)



The Cleveland Public Library ([www.cpl.org](http://www.cpl.org)) is considering the acquisition of *Kiss of Fire*, by Youka Nitta for their Young Adult area (Young Adult = kids under 18). They already have *Yellow Volume 2*, by Makoto Tateno available to minors. These books should be in the CPL Adult area. Check the pictures of **Yaoi Manga** (too graphic to be printed) to understand why these books should not be available to minors (*yaoi* = male to male sex in Japanese):

[http://www.guidemag.com/temp/yaoi/a/mcharry\\_yaoi.html](http://www.guidemag.com/temp/yaoi/a/mcharry_yaoi.html).

CPL Youth Services: [ChildLit@cpl.org](mailto:ChildLit@cpl.org)

CPL Administration: <http://www.cpl.org/library-administration.asp>

## Keeping Age-inappropriate Literature Away from Minors

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

➤ Ohio House of Representatives: <http://www.house.state.oh.us/index.html>

➤ Ohio Senate: <http://www.senate.state.oh.us/index.html>

When they get a Library card, parents sign the most benign and vague disclaimer of their responsibility for what their children borrow (\*); they don't even get a copy of this contract. 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.

(\*) Last document of letter # 3: <http://www.plan2succeed.org/grassroots/letters.html>

➤ 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](mailto: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](mailto:huron@oplin.org)

➤ Library Board members: <http://www.sandusky.lib.oh.us/public/aboutthelibrary.asp>

(Sandusky) and <http://www.huron.lib.oh.us/Library%20Events/About.htm> (Huron)

➤ Other Libraries: <http://www.publiclibraries.com/ohio.htm>

## 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/>.

## Deep Thoughts and Other Idiocies

- "Today, the media appears to be broken down into camps where Fox prides itself on being pro-America, pro-democracy, pro-freedom. ...People today turn on the news not to find out what happened, but to get confirmation of what it is that they already believe." Marvin Kalb's Liberal rant in DC, August 21, 2006, reveals a known fact: reporters are no longer objective.
- "You guys in New York can't get a hole in the ground fixed and it's five years later!" Ray 'School Bus' Nagin when confronted by reporter Byron Pitts (CBS) on his incompetence.

### 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://www.familywatchdog.us> MapSexOffenders.com
- <http://www.nationalalertregistry.com> National Alert Registry
- <http://www.familywatchdog.us> Family Watchdog
- <http://www.whoisted.com/2.html> Who's Ted?
- [http://www.worldnetdaily.com/news/article.asp?ARTICLE\\_ID=51666](http://www.worldnetdaily.com/news/article.asp?ARTICLE_ID=51666) Kalifornia out of control
- <http://www.townhall.com/columnists/MikeSAdams> Why Homosexuals Should not Adopt of Teach Children, Dr. Mike Adams (8/24/06)
- <http://www.democratandchronicle.com/apps/pbcs.dll/article?AID=/20060825/NEWS01/608250395> He? She? It?
- <http://www.friendsforsafertilibraries.org/> Friends for Safer Libraries
- <http://author.nationalreview.com/?q=MjE2NQ==> Academic Frauds, Carrie Lucas (8/28/06)
- <http://author.nationalreview.com/?q=MjE0Nw==> The CIA-leak Fiasco, Byron York (8/28/06)
- <http://levin.nationalreview.com/> A Sham of Investigation, Mark Levin (08/28/06, 11:21 AM)
- <http://www.zombietime.com/fraud/ambulance/> The truth about the Red Cross ambulance
- <http://www.cleveland.com/search/index.ssf?/base/opinion/1156840808113880.xml?ocmor&coll=2> Strickland plods out of the gate, Phillip Morris (The Plain Dealer, 08/29/06)
- [http://www.design4.org/CSO/FactsMatter\\_FINAL\\_B.pdf](http://www.design4.org/CSO/FactsMatter_FINAL_B.pdf) Can a Zebra Change its Stripes?
- <http://commonsenseohio.org> Common Sense Ohio
- <http://www.congress.org/congressorg/voting/index.html> Your Representative's attendance
- <http://www.nans.org/> National Association for Neighboring Schools
- [http://www.usnews.com/usnews/opinion/baroneblog/archives/060824/the\\_path\\_to\\_911.htm](http://www.usnews.com/usnews/opinion/baroneblog/archives/060824/the_path_to_911.htm) The Path to 9/11

### 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](mailto:grassroots@bex.net).