

Geauga County Property Tax Overview

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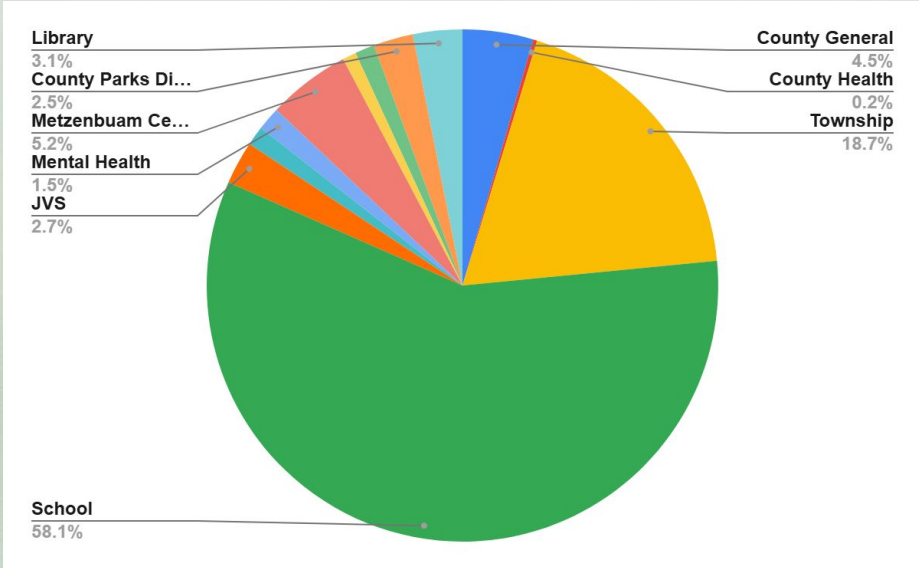
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I, Joe DeBoth, hereby declare that the foregoing content has been independently prepared by me solely for the purpose of informing the public. No assistance, aid, or input was received from any third party, including my employer, county employees, elected officials, or contractors.

The information presented has been derived from publicly available sources, primarily comprehensive annual financial statements, and has been reviewed and compiled by me. I will maintain proper version control and retain a list of frequently asked questions for reference.

Geauga Property Taxes: Bill, Collect and Distribute

The pie chart below illustrates the allocation of taxes for a resident of Auburn Township. The percentages were taken from a recent tax bill and may not reflect your actual individual tax bill, but should be a reasonable representation..



Geauga County collects and redistributes over \$220 million in property taxes annually. These taxing authorities rely on your property tax dollars to fund their respective operations.

Taxing Authorities	%	Est Annual Property Taxes Distributed
Schools	58.15%	127,924,836
Townships	18.74%	41,233,831
Metzenbuam Center	5.24%	11,518,899
County General	4.47%	9,823,337
Library	3.12%	6,873,071
JVS	2.72%	5,985,745
County Parks District	2.51%	5,528,051
Mental Health	1.48%	3,261,009
Senior Citizens	1.24%	2,717,593
County Road and Bridge	1.22%	2,687,488
Children Services	0.86%	1,902,213
County Health	0.25%	543,927
	100.00%	220,000,000

Note: The table illustrates the distribution and does not represent actual revenue. Additionally, the \$220 million figure is based on 2023 financial data. The amount for 2025 is expected to be higher.

Geauga Property Taxes: County's Portion over 10 Years

Over the past 10 years, property taxes have increased by 27.6%, likely driven by new construction and rising market assessments. In 2023, there was a decrease, most likely due to higher-than-normal property tax receivables of \$35.6 million as of December 31, 2023. As a result, I anticipate an increase in 2024 and potentially a much larger increase in 2025, as it will reflect the impacts of the 2024 market assessment.

County Property Tax	10 Yr Growth		10 Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Purpose	2,511,045	32.7%	10,179,957	10,427,919	10,686,421	9,799,046	8,775,049	8,881,559	8,484,003	8,182,192	7,836,572	7,668,912
Aging	282,826	10.9%	2,872,352	2,886,668	2,904,851	2,833,782	2,764,718	2,759,021	2,746,916	2,699,231	2,607,988	2,589,526
Children's Service Board	149,282	8.2%	1,961,936	3,467,970	3,645,856	3,576,675	3,482,888	3,472,938	3,458,797	3,405,494	1,864,230	1,812,654
Mental Health	-304,823	-9.8%	2,796,358	3,389,982	3,485,772	3,475,799	3,319,369	3,310,854	3,296,254	3,239,007	3,141,998	3,101,181
Developmental Disabilities	4,120,975	51.0%	12,202,676	11,548,122	12,258,624	12,034,215	11,715,922	11,715,922	11,665,329	11,472,346	8,243,533	8,081,701
Capital Projects	400,603	14.4%	3,191,806	3,204,365	3,209,184	3,124,018	3,023,277	3,023,277	2,995,461	2,930,629	2,837,102	2,791,203
Total Property Tax (Budget Basis)	7,159,908	27.5%	33,205,085	34,925,026	36,190,708	34,843,535	33,081,223	33,163,571	32,646,760	31,928,899	26,531,423	26,045,177
Accrual Basis	7,192,510	27.6%	33,259,437	34,942,030	35,642,075	34,463,732	33,103,433	33,056,488	32,561,098	31,176,551	26,519,018	26,066,927

The county is more diversified in its revenue sources than most taxing authorities, particularly our schools. It receives revenue from sales taxes, various other taxes and fees, including a casino tax from the state. Additionally, revenues from capital and investment activities can sometimes skew the overall numbers. Generally, property taxes account for over 40% of operating fund revenue. When applied against total revenue, property taxes typically range from 30% to 36%.

Total County Revenue	28,289,000	34.3%	110,800,000	103,156,000	103,041,000	101,457,000	94,767,000	93,929,000	88,324,000	86,834,000	83,059,000	82,511,000
% of Property Tax to TTL Rev			30.02%	33.87%	34.59%	33.97%	34.93%	35.19%	36.87%	35.90%	31.93%	31.59%

Point of View: Property Tax Abolishment

Annually, the County collects over \$220 million in property taxes that support local government, including our schools. Discussions about eliminating this source of revenue would be not only disruptive but also destructive.

Like you, I understand the burden of a growing property tax bill. However, abruptly removing property taxes without a multi-phased, multi-year plan is akin to pulling the foundational blocks from a Jenga game; the structure will immediately collapse.

I believe a common reason among those who support abolishing property taxes is the perception that government has an insatiable appetite for your money, always finding new reasons to spend it. While there is some truth to that, we must also remember that voters approved most of these levies, and that means we chose to partially fund the taxing authorities through property taxes. If we believe property taxes are too high, we have the right to voice our concerns and vote against future levies.

As your auditor, I will hold those in favor of this initiative accountable and will demand a comprehensive 10-year plan. At the same time, I will implement leading practices to orderly reduce taxes, cut spending, and restore financial excellence to Geauga County.

References

1. Geauga's Annual Comprehensive Financial Report 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014