

# IT'S YOUR MONEY

## A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

### PROPERTY TAX BILLS - WHAT CAN I EXPECT?



CRAWFORD COUNTY COURTHOUSE

#### Special points of interest:

- County Auditor Provides Information on Property Tax Bills
- A Look at the County's General Operating Fund for 2006
- County Commissioners Approve \$43 Million Dollar Budget for 2006

#### Inside this issue:

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**DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM**

#### OVERVIEW

For taxes paid in 2007, there are several factors that will be affecting real estate tax bills in Crawford County. The recently completed reappraisal, new tax levies and the 20-mill guarantee for certain school districts; all will have an impact on the property tax bills of Crawford County residents.

Previous issues of "It's Your Money" have offered general discussions on property taxation in Ohio. Readers are encouraged to refer back to these issues and are reminded of the importance for understanding the tax charges that they are being asked to pay.

#### A REMINDER - HOW TAXES ARE CALCULATED

Based on Ohio law, the administrative procedure that is used in calculating taxes is as follows:

- Taxes are on year behind. So for tax bills received in 2007, property tax values were established as of January 1, 2006.
- Property values are approved by the State Tax Commissioner and are based on market or sales data of the County for the years 2003-2005. This is known as the "fair market value".
- The fair market value is then reduced by 35%, which becomes the value for which taxes are calculated (taxable value).
- The taxable value is multiplied by the tax rates which have been approved by the voters (through November

2006) or that are authorized by state law (referred to as inside millage).

- The voted tax rates are reduced with factors that are provided by the Ohio Department of Taxation to insure that property owners are only taxed for the same amount of money that the voted tax rate was originally approved. (There is an exception for school districts) These reduced rates are referred to as the effective tax rate and is used in determining the gross tax.
- For residential property owners, the gross tax is then reduced by a 10% credit.
- An additional tax credit of 2.5% is also available to residential property owners who occupy their home as of January 1st. An initial application is required by the property owner.
- For Senior citizens that are 65 years of age or older or individuals who are totally and permanently disabled, an additional homestead credit may be available if the total household income for 2006 is \$27,000 or less. An application is also required for this credit.

#### UNDERSTANDING TAX INCREASES

Taxpayers whose property values increased because of the reappraisal may see a tax increase from the inside millage of the taxing district where they reside (maximum will be 10 mills). The amount of the in-

crease will depend on the increase in value and the amount of the inside millage. One mill is equal to one dollar per one thousand dollars of taxable value or one-tenth of one percent.

Ohio law requires that school property tax rates for operating purposes cannot be reduced below 20 mills. The result of this law is that residential property owners who reside in Buckeye Central, Bucyrus and Crestline School Districts may see tax increases if their individual property values increased with the reappraisal more than the aggregate value increase for the taxing district.

For a comprehensive explanation of the 20-mill guarantee see the April 6, 2006 issue of "It's Your Money".

#### IN SUMMARY

There are three reasons that could cause taxes to increase in Crawford County.

1. The reappraisal, which adjusted property values to reflect sales and market activity for the period 2003-2005.
2. Newly authorized tax levies.
3. In Bucyrus City, Buckeye Central and Crestline School Districts, because of the 20-mill guarantee.

On page 6 of this newsletter are the tax rate changes that have been authorized by law for 2007.

## ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

*The General Fund is the chief operating fund of the County. It is used to account for resources traditionally associated with governments which are not required legally or by sound financial management to be accounted for in a separate fund. There is only one General Fund of the County as contrasted with multiple special revenue, debt service, capital projects, fiduciary and proprietary funds.*

Actual operating revenues of the General Revenue Fund for 2006 were \$9,130,672.68 or 112.74% of the \$8,098,999.56 estimated by the County Budget Commission in January. Operating revenues collected for the same period last year were \$9,074,596.58. The \$56,076.10 increase in operating revenue for 2006 is for the most part, the net result of an increase in interest revenue and intergovernmental revenue which was offset by decreases in property tax revenue and sales tax revenue.

On the year, the most significant changes in revenue were realized with sales taxes which decreased by \$151,694.79 and interest revenue that increased by \$166,243.88.

2006 operating expenditures totaled \$9,771,707.14 or 92.44% of the \$10,571,355.25 appropriated. Operating expenditures for 2005 totaled \$9,232,277.69. A comparison of 2005 and 2006 indicates that expenditures for 2006 increased by \$539,429.45.

In 2006, General Fund operating expenditures exceeded operating revenues by \$641,034.46. For 2005, operating expenditures exceeded operating revenues by \$157,681.11.

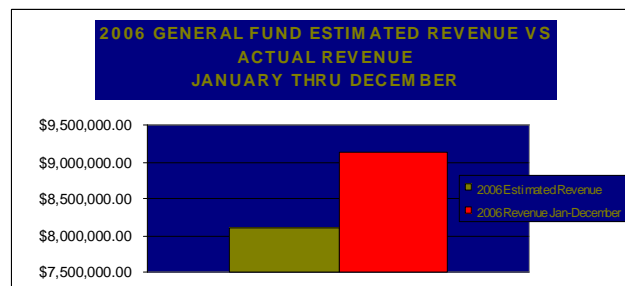
A review of the operating expenditures for 2006 indicates that the most significant increases in expenditures were realized by the Ohio Department of Jobs and Family Services in the form of grants from the County General Fund for Child Welfare and Public Assistance and for the public safety and the judicial programs of County government.

When comparing actual revenues and expenditures, advances made to other funds or received as a repayment are not considered as operating revenues and expenditures because these items only affect cash flow. Thus, in order to accurately reflect operating revenues and expenditures these loans have been removed from the totals and the financial data presented in this newsletter.

The cash balance of the General Fund at December 31, 2006 was \$2,884,705.06 as compared to \$3,490,939.06 at December 31, 2005. The \$606,234 decrease in cash position can be attributed to the fact that operating expenditures exceeded operating revenues and more loans were made to other funds than were repaid. These dollars were offset by a one-time transfers to the General Fund of \$382,158.52 from the Auto License and Gas Tax Fund and the Municipal Court Capital Projects Fund.

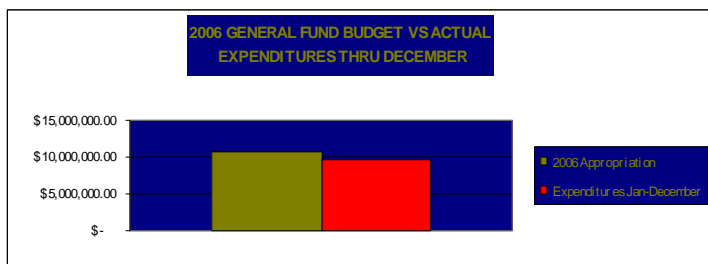
## 2006 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2006 ESTIMATED	2006 ACTUAL REVENUE	PERCENT
	<u>REVENUE</u>	<u>JANUARY-DECEMBER</u>	<u>COLLECTED</u>
PROPERTY TAXES	\$ 1,275,000.00	\$ 1,345,731.08	105.55%
SALES TAXES	\$ 3,150,000.00	\$ 3,265,839.72	103.68%
CHARGES FOR SERVICES	\$ 1,651,600.00	\$ 2,052,800.18	124.29%
LICENSES AND PERMITS	\$ 3,410.00	\$ 3,375.22	98.98%
FINES AND FORFEITURES	\$ 150,000.00	\$ 179,174.35	119.45%
INTERGOVERNMENTAL	\$ 1,445,258.00	\$ 1,503,260.95	104.01%
INTEREST	\$ 300,000.00	\$ 645,546.51	215.18%
OTHER	\$ 123,731.56	\$ 134,944.67	109.06%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 8,098,999.56</b>	<b>\$ 9,130,672.68</b>	<b>112.74%</b>
ADVANCE REPAYMENT		\$ 504,292.77	
TRANSFERS-IN		\$ 382,158.52	



## 2006 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2006 <u>Appropriation</u>	Expenditures <u>Jan-December</u>	Unexpended <u>Balance</u>	Percent <u>Expended</u>
General Fund Operating Expenditures and Transfers	\$ 10,571,355.25	\$ 9,771,707.14	\$ 799,648.11	92.44%
<b>Department Breakdown</b>				
COUNTY COMMISSIONERS	\$ 348,602.02	\$ 315,249.71	\$ 33,352.31	90.43%
COUNTY AUDITOR	\$ 371,806.62	\$ 345,175.01	\$ 26,631.61	92.84%
COUNTY TREASURER	\$ 113,279.48	\$ 109,145.34	\$ 4,134.14	96.35%
PROSECUTING ATTORNEY	\$ 519,557.24	\$ 514,229.62	\$ 5,327.62	98.97%
BUDGET COMMISSION	\$ 500.00	\$ -	\$ 500.00	0.00%
BOARD OF REVISION	\$ 500.00	\$ -	\$ 500.00	0.00%
BUREAU OF EXAMINATION	\$ 67,900.00	\$ 56,339.41	\$ 11,560.59	82.97%
COUNTY PLANNING	\$ 35,000.00	\$ 35,000.00	\$ -	100.00%
DATA PROCESSING	\$ 113,529.98	\$ 104,999.35	\$ 8,530.63	92.49%
COURT OF APPEALS	\$ 33,223.82	\$ 26,520.30	\$ 6,703.52	79.82%
COMMON PLEAS	\$ 654,027.11	\$ 599,084.48	\$ 54,942.63	91.60%
JUVENILE COURT	\$ 792,021.81	\$ 727,498.45	\$ 64,523.36	91.85%
PROBATE COURT	\$ 127,374.34	\$ 118,224.64	\$ 9,149.70	92.82%
CLERK OF COURTS	\$ 266,478.13	\$ 248,106.90	\$ 18,371.23	93.11%
CORONER	\$ 131,282.01	\$ 103,902.58	\$ 27,379.43	79.14%
MUNICIPAL COURT	\$ 545,121.64	\$ 469,371.47	\$ 75,750.17	86.10%
BOARD OF ELECTIONS	\$ 369,853.61	\$ 314,295.09	\$ 55,558.52	84.98%
CT HOUSE ADMIN/COMMISSIONERS	\$ 852,519.82	\$ 794,752.03	\$ 57,767.79	93.22%
SHERIFF ROAD PATROL ONLY	\$ 2,108,034.30	\$ 1,945,177.05	\$ 162,857.25	92.27%
COUNTY RECORDER	\$ 197,660.39	\$ 163,737.79	\$ 33,922.60	82.84%
EMERGENCY MANAGEMENT	\$ 75,000.00	\$ 75,000.00	\$ -	100.00%
AGRICULTURE	\$ 290,488.00	\$ 271,761.75	\$ 18,726.25	93.55%
T.B. HOSPITAL	\$ 875.00	\$ 749.64	\$ 125.36	85.67%
VITAL STATISTICS	\$ 1,000.00	\$ 827.00	\$ 173.00	82.70%
OTHER HEALTH	\$ 70,735.02	\$ 38,382.78	\$ 32,352.24	54.26%
VETERANS SERVICES	\$ 347,640.43	\$ 331,435.62	\$ 16,204.81	95.34%
PUBLIC ASST - GRANT	\$ 275,252.00	\$ 275,252.00	\$ -	100.00%
CHILD WELFARE GRANT	\$ 215,000.00	\$ 215,000.00	\$ -	100.00%
VICTIMS OF CRIME GRANT	\$ 11,695.00	\$ 11,695.00	\$ -	100.00%
SANITARY ENGINEER	\$ 20,496.00	\$ 19,858.73	\$ 637.27	96.89%
COUNTY ENGINEER	\$ 135,105.09	\$ 115,033.53	\$ 20,071.56	85.14%
LAW LIBRARY	\$ 62,724.84	\$ 41,725.40	\$ 20,999.44	66.52%
LIABILITY INSURANCE	\$ 337,500.00	\$ 320,770.00	\$ 16,730.00	95.04%
TRANSFERS/MISCELLANEOUS	\$ 1,079,571.55	\$ 1,063,406.47	\$ 16,165.08	98.50%
TOTAL OPERATING EXP/TRANSFERS	\$ 10,571,355.25	\$ 9,771,707.14	\$ 799,648.11	92.44%
LOANS TO OTHER FUNDS	\$ -	\$ 851,650.83	\$ -	-
TOTAL EXPENDITURES AND LOANS	\$ -	\$ 10,623,357.97	\$ -	-



The 2006 appropriation includes all encumbrances carried forward from 2005 and any adjustments to the budget approved by the County Commissioners on January 1, 2006. 2005 encumbrances total \$72,459.72 and adjustments made to the 2006 budget during the year total \$26,679.23.

## 2007 APPROVED BUDGET

GENERAL FUND	2007 BUDGET	SPECIAL REVENUE FUNDS, CONTINUED	2007 BUDGET
COMMISSIONERS	\$ 369,197.00	MUNI CT. COMPUTER	\$ 50,000.00
AUDITOR	\$ 375,130.00	PROBATE CT. COMPUTER	\$ 10,000.00
TREASURER	\$ 129,665.33	INDIG.DRIVER ALCOHOL TREATMENT	\$ 53,000.00
PROSECUTING ATTORNEY	\$ 544,936.30	ENFORCEMENT & EDUCATION FUND	\$ 8,200.00
COMMON PLEAS COURT	\$ 599,936.00	MUNI CT. PROBATION OFFICER	\$ 60,982.00
JUVENILE COURT	\$ 463,093.00	SANCTION COST REIMB./COM.PLEAS	\$ 18,134.55
PROBATE COURT	\$ 130,364.81	TAX INCENTIVE REVIEW COUNCIL	\$ 35,000.00
CLERK OF COURTS	\$ 263,916.00	DELQ.REAL EST.TAX & ASSES.PROS.	\$ 75,729.00
MUNICIPAL COURT	\$ 510,231.62	COMMISSARY FUND-SHERIFF	\$ 72,000.00
BOARD OF ELECTIONS	\$ 350,196.87	EMERGENCY MANAGEMENT FUND	\$ 126,804.00
SHERIFF	\$ 2,204,748.50	SPECIAL PROJECTS-MUNI CT.	\$ 92,709.00
COUNTY RECORDER	\$ 198,070.00	CONCEALED HANDGUN EXPENSE FUND	\$ 5,000.00
VETERAN SERVICE COMMISSION	\$ 210,473.21	COURT SPECIAL PROJECTS-COM PLEA	\$ 20,500.00
VETERANS SERVICES	\$ 181,956.00	ECONOMIC DEVELOPMENT	\$ 21,981.42
LAW LIBRARY	\$ 44,581.32	PREPAYMENT INTEREST FUND	\$ 14,347.00
DATA PROCESSING	\$ 115,254.00	JOB AND FAMILY SERVICES	\$ 6,465,000.00
CORONER	\$ 132,242.00	CHILD SUPPORT ENFORCE.ADM.FD.	\$ 1,248,250.00
INSURANCES	\$ 385,500.00	WORKFORCE INVESTMENT ACT (WIA)	\$ 400,000.00
DISASTER SERVICE	\$ 80,000.00	REAL ESTATE ASSESSMENT FUND	\$ 300,280.00
T.B. HOSPITAL	\$ 610.00	AUTO LICENSE & GAS TAX FUND	\$ 3,717,029.00
VITAL STATISTICS	\$ 1,000.00	SOLID WASTE MANAGEMENT DISTRICT	\$ 407,225.00
OTHER HEALTH	\$ 69,431.53	DITCH MAINTENANCE FUND	\$ 82,589.48
AGRICULTURE	\$ 305,520.00	FAIRWAY SCHOOL FUND (169 BD.)	\$ 3,724,000.00
BUDGET COMMISSION	\$ 500.00	FAIRVIEW MANOR-LEVY	\$ 2,064,650.00
BOARD OF REVISION	\$ 500.00	MENTAL HEALTH LEVY FUND	\$ 472,648.00
COURT OF APPEALS	\$ 30,500.00	JAIL OPERATION LEVY	\$ 2,225,935.00
JURY COMMISSION	\$ 2,757.00	COUNCIL ON AGING LEVY	\$ 424,000.00
ADULT PROBATION	\$ 68,244.56	FAMILY RES.PLANNING FD. FAIRWAY	\$ 28,000.00
COURTHOUSE AND JAIL	\$ 757,007.00	HOUSING DEVELOPMENT CORP.-FWY.	\$ 50,000.00
BUREAU OF EXAMINATION	\$ 68,000.00	FELONY DELINQ.CARE & CUSTODY FD	\$ 231,715.16
COUNTY PLANNING COMMISSION	\$ 35,000.00	OHIO CHILDREN'S TRUST FD. GRANT	\$ 15,000.00
SANITARY ENGINEER	\$ 38,111.00	ECONOMIC DEVELOPMENT GRANT	\$ 385.79
COUNTY ENGINEER	\$ 136,160.00	RECYCLING MARKET DEVELOP GT 06	\$ 19,900.00
TRANSFERS	\$ 1,702,181.00	REVOLVING LOANS-COMRS.	\$ 2,500.00
JUVENILE PROBATION	\$ 497,605.00	CDBG REHAB INCOME-COMMRS	\$ 30,365.72
TOTAL GENERAL FUND	\$ 11,002,619.05	PRESCHOOL GRANT-FWY	\$ 18,306.00
		TITLE VI-B GRANT-FAIRWAY	\$ 38,605.00
		TITLE VI GRANT-FAIRWAY	\$ 120.00
		VICTIMS OF CRIME-PROS.ATTY.	\$ 54,265.20
		COPS FAST-SHERIFF	\$ 35,098.07
		2003 CHIP-CDBG	\$ 5,500.00
		03 COMM BLK GT	\$ 275.35
		LAW ENFORCEMENT OVERTIME PROJ.	\$ 23,470.06
		FEMA PUBLIC ASSISTANCE	\$ 3,455.27
		2005 CHIP CDBG	\$ 6,594.00
		2005 CHIP HOME	\$ 121,265.00
		STATE HOMELAND SECURITY FY06	\$ 50,637.00
		LIBRARY LEGAL RESEARCH FUND	\$ 13,500.00
		MRDD DONATION FUND	\$ 5,000.00
		TOTAL SPECIAL REVENUE FUNDS	\$ 25,731,153.33

## 2007 APPROVED BUDGET , CONTINUED

CAPITAL PROJECT FUNDS	
MRDD CAPITAL FUND	\$ 70,000.00
SUGAR GROVE SEWER PROJECT	\$ 1,215.00
NORTHEAST WATER PROJECT	\$ 6,000.00
TOTAL CAPITAL PROJECT FUNDS	\$ 77,215.00
DEBT SERVICE FUNDS	
BOND RETIRE. DEPT.HUMAN SERVICE	\$ 73,600.00
DEBT SERV.-WATERLINE	\$ 75,405.00
DEBT SERV-99 REFUND BONDS-JAIL	\$ 357,795.00
DEBT SERV-99 REFUND BONDS-LDFL.	\$ 734,845.00
DEBT SERV-1.5M 99 LDF.NOTES	\$ 302,100.00
DEBT SERV-CO.ADDITIONAL SPACE	\$ 131,332.50
DEBT SERV-JOBS & FAM.SERV.ADD'L	\$ 107,477.50
DEBT SERV-CT.HOUSE RENOVATION	\$ 267,655.00
DEBT SERV-LDFL CAP CONST/REPAIR	\$ 56,162.50
DEBT SERV.-ADMINISTRATION BLDG.	\$ 168,262.50
TOTAL DEBT SERVICE FUNDS	\$ 2,274,635.00
ENTERPRISE FUNDS	
SANITARY LANDFILL FUND	\$ 1,093,107.50
SEWER DISTRICT #2 WATERLINE	\$ 112,308.00
SEWER DIST.# 2-DEPOSITS	\$ 1,000.00
SEWER DIST #3 SUGAR GROVE	\$ 11,710.00
SEWER DIST #2 LINLARE	\$ 19,158.00
SEWER DIST #2 MORTON	\$ 29,858.00
TOTAL ENTERPRISE FUNDS	\$ 1,267,141.50
INTERNAL SERVICE FUNDS	
CRAW. CO. HEALTH INS FUND	\$ 3,207,951.00
EXPENDABLE TRUST FUNDS	
CO. HOME DONATION TRUST FUND	\$ 5,000.00
CHILDREN'S TRUST	\$ 8,000.00
TOTAL EXPENDABLE TRUST FUNDS	\$ 13,000.00
 TOTAL 2007 APPROVED BUDGET	 <u>\$ 43,573,714.88</u>
AGENCY FUNDS	
RESERVE BALANCE ACCT-DIST.HLTH.	\$ 5,160.00
LDF CONST/DEMOLITION (C&DD)	\$ 40,471.00
TRAILER PARK & RECREA. CAMP FUN	\$ 8,170.00
DISTRICT HEALTH FUND	\$ 319,449.00
SWIMMING POOL FUND	\$ 3,139.00
SEWAGE FUND	\$ 39,797.00
DISTRICT HEALTH SOLID WASTE	\$ 36,785.00
PUBLIC AND SCHOOL HEALTH SERV.	\$ 316,885.00
FOOD SERVICE FUND	\$ 55,204.00
SOIL & WATER CONSERVATION FUND	\$ 225,949.00
CRAWFORD PARK DISTRICT	\$ 113,760.00
REGIONAL PLANNING COMMISSION FU	\$ 51,028.00
WATER SYSTEM FUND	\$ 24,861.00
W.I.C. CONSORTIUM	\$ 186,834.00
DOMESTIC SHELTER FUND	\$ 12,000.00
INFRASTRUCTURE GRANT PUBLIC HLT	\$ 110,000.00
IMMUNIZATION ACTION PLAN GT.	\$ 25,000.00
319 GRANT-DISTRICT HEALTH	\$ 13,369.00
TOTAL AGENCY FUNDS	\$ 1,587,861.00

The 2007 budget for Crawford County was approved by the County Commissioners and filed with the County Auditor on December 29, 2006. The total 2007 budget for all funds of the County is \$43,573,714.88.

In addition to being the County's fiscal agent, the County Auditor is also fiscal agent to several outside agencies such as the Park District, Health District, Regional Planning Commission and Soil & Water Conservation.

The 2007 appropriations for these agencies are listed under agency funds and is not included in the 2007 budget approved by the County Commissioners because these agencies are considered by law to be legally separate. The total budget approved by the various boards and commissions who have oversight of these agencies is \$1,587,861 for 2007.

The 2007 General Fund appropriations are \$11,002,619.05 or 25.25% of the total County appropriations approved by the County Commissioners.

The 2007 General Fund revenue estimate is \$8,294,769.56. This revenue estimate along with the \$2,884,705.06 cash balance/reserves at year-end, reduced by the 2006 encumbrances of \$130,027.08 will provide the operating resources available for operating expenditures in the County General Fund in 2007.

Ohio law requires each fund's budget to be balanced with available resources.

The County Auditor segregates financial transactions related to certain County functions or activities into separate funds to aid financial management and to demonstrate legal compliance. This process is commonly known as governmental accounting or fund accounting.

There are three general categories of funds: governmental, proprietary, and fiduciary.

Governmental fund reporting focuses on the sources, uses, and balance of current financial resources. This fund category is broken down into four smaller categories such as: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Proprietary Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. This category is broken down into smaller categories such as: Enterprise Funds and Internal Service Funds.

Fiduciary Fund reporting focuses on net assets and changes in net assets and is broken down into smaller categories such as: pension trust funds, investment trust funds, private purpose trust funds, and agency funds.

A QUARTERLY NEWSLETTER FROM YOUR COUNTY  
AUDITOR

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ABOUT YOUR COUNTY

With 11 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal County Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 46,966.

UPCOMING DATES TO REMEMBER

January 1, 2007 - Monthly financial statements filed with County Commissioners.

January 1, 2007 - Fiscal year begins for County, Townships, Villages, and Municipalities.

January 1, 2007 - or about Budget Commission certifies amended certificates of estimated resources to all political subdivisions.

January 1, 2007 - or about Auditor's certificate filed with appropriating authority showing appropriations do not exceed estimated resources.

January 31, 2007 - Last day to purchase dog license without penalty.

February 1, 2007 - Monthly financial statements filed with County Commissioners.

February 7, 2007 - Last day to pay 1st half real estate taxes without penalty.

March 1, 2007 - Last day to pay 1st half mobile home taxes without penalty.

March 1, 2007 - Monthly financial statements filed with County Commissioners.

March 5, 2007 - Last day to renew CAUV program for 2008.

March 31, 2007 - Last day to file a property value complaint.

## DEPARTMENT FOCUS

Listed below are the tax rate changes that have been authorized by law for 2007. A renewal levy will not increase taxes but a new or replacement levy will. The effective rates listed are what your taxes will be calculated on for that particular levy. The total effective rates of **ALL** authorized levies in a taxing district will determine your tax bill. This table of tax rate information was compiled in more general terms. Property owners are encouraged to review the individual financial impact of all levies by visiting the County Auditor's website at [www.crawford-co.org](http://www.crawford-co.org).

Areas Affected by Tax Levy Changes	Levy Purpose	Voted Rate	Effective Rate Residential	Levy Type
<b>Crawford County</b>	Fairview Manor	1.00	0.916469	Replacement
<b>Bucyrus CSD</b>	Bond	5.55	5.550000	New
<b>Bucyrus CSD</b>	Permanent Imp/	1.00	0.901666	New
<b>Galion CSD</b>	Current Expense	7.73	6.381563	Renewal
<b>Wynford LSD</b>	Current Expense	6.90	6.129228	Renewal
<b>Bucyrus Twp</b>	Road Improvement	1.00	0.968177	New
<b>Cranberry Twp</b>	Ambulance	0.50	0.427802	Replacement
<b>Dallas Twp</b>	Fire	2.50	2.271775	Replacement
<b>Polk Twp</b>	Fire & EMS	5.40	4.494355	Renewal
<b>Vernon Twp</b>	Fire & EMS	1.50	1.089993	Renewal
<b>Bucyrus City</b>	Fire	-	0.000000	Expired
<b>New Washington Village</b>	EMS/Ambulance	1.00	0.771589	Renewal
<b>Wyandot East Fire District</b>	Fire	2.50	2.433575	Replacement