

D – LOCAL TAX EFFORT DATA

34. **Current Operating Millage Including JVS Mills** shows the total authorized millage for current operating expenses. This includes all the voted millage rates, all the inside millage rates and any JVS and emergency rates. Data Source: Ohio Department of Taxation Tax Year 2016 DTE-14 Source.
35. **Effective Class 1 Millage Including JVS Mills** is the total authorized millage adjusted by the HB920 adjustment factor for application to residential and agricultural real values. Data Source: Ohio Department of Taxation Tax Year 2016 DTE-14 Source.
36. **Effective Class 2 Millage Including JVS Mills** is the total authorized millage adjusted by the HB920 adjustment factor for application to all non-residential and non-agricultural real values. Data Source: Ohio Department of Taxation Tax Year 2016 DTE-14 Source.
37. **School Inside Millage** shows the size of the portion of the first 10 mills, commonly referred to as the inside millage, that goes to primary and secondary education. The inside mills are not voted in by the residents and are not subject to the effects of HB920 adjustment factor. Data Source: Ohio Department of Taxation.
38. **School District Income Tax Per Pupil** is the revenue raised from a school income tax levy for operating purposes on per-pupil basis. For this calculation total income tax revenue is divided by the total ADM of the district as defined in item number 3 above. Data Source: Ohio Department of Taxation & Fiscal Year 2017 Final #3 Foundation Funding Payment File.
39. **Local Tax Effort Index** is an index that tends to reflect the extent of the effort residents of school districts make in supporting public elementary and secondary education. This index, one of a number of possible measures for evaluating local effort, was initially developed by Mike Sobul of the Division of Tax Analysis of the Ohio Department of Taxation and is calculated in the context of the residents' ability to pay by determining the relative position of each school district in the state in terms of the portion of residents' income devoted to supporting public education. For this calculation a four-step process is utilized as follows:
1. In the first step the ratio of any school income tax and class 1 property taxes charged, to federal adjusted gross income is calculated at the district and the state levels.
 2. In the second step the median income of the districts' residents is divided by the statewide median income to get a ratio of the district to the state median income figures.
 3. In the third step the district ratio calculated in the first step above is divided by the ratio calculated in the second step to measure the effort in the context of ability to pay.
 4. In the final step the ratio calculated in the third step above is divided by the statewide ratio calculated in the first step to determine the relative effort index in the context of the state as a whole.

This effort measure, like others we have experimented with suffers from shortcomings resulting from inherent complexities in data collection, manipulation and availability but in most cases it appears to reasonably reflect voters' effort in support of elementary and secondary public education. Data Source: Ohio Department of Taxation & Ohio County Auditors.