

# North College Hill City School District

## 1.25% Earned Income Tax Levy – May 5, 2026 Ballot

### 1. What Will It Cost Me? (Earned Income Only)

Applies **ONLY** to wages and self-employment income. Does NOT apply to Social Security, pensions, retirement income, or investments.

Income	Annual	Monthly
\$10,000	\$125	\$10.42
\$30,000	\$375	\$31.25
\$50,000	\$625	\$52.08
\$75,000	\$937.50	\$78.13
\$100,000	\$1,250	\$104.17

### 2. Revenue Generated

FY27: \$ 143,740

FY28: \$1,715,139

FY29: \$2,589,762

FY30: \$2,757,866

### 3. Ending Cash Balance

**Without Levy:**

FY29: (\$2,971,046)

FY30: (\$6,734,444)

**With Levy:**

FY29: \$1,477,595

FY30: \$472,063

### 4. If the Levy Fails

- Significant staffing reductions
- Increased student-teacher ratios
- Reduction or elimination of programs

### 5. Ongoing Structural Reductions Needed

At least **\$980,000** in additional reductions or revenue enhancements in FY27 are required to avoid having to do another Financial Recovery Plan in FY27 for the Ohio Department of Education and Workforce Development.

Prudent target: **\$1.0 – \$1.2 million.**

## **6. When was the last Operating Levy Approved?**

- May 2005

## **7. Why did North College Hill City School District propose an income tax levy instead of a property tax levy?**

- The Board of Education chose to propose a 1.25% earned income tax instead of a property tax levy because it spreads the cost of school funding based on income rather than property ownership.
- A property tax increase would place the burden entirely on homeowners. An earned income tax is based on wages and salaries, meaning residents contribute based on what they earn, while retirement income such as Social Security and pensions is not taxed.
- This approach helps reduce additional pressure on property taxes while creating a fairer way to support the district's schools.

## **8. If the levy passes, when will the money be received by the district and why is it not immediate?**

- If approved in May 2026, the earned income tax would take effect January 1, 2027. Some revenue may begin arriving during 2027 as employers begin withholding the tax, but most of the revenue is distributed after annual tax filings are processed in 2028. Because of this process, there is typically 18-24 month period between voter approval and the district receiving the full revenue from the tax.