

Senior Services Tax Levies

What are senior services tax levies?

- Most Ohio counties have countywide property tax senior services levies, based on the fair market value of real estate, to expand services to older adults.
- Seniors in Cuyahoga and Montgomery counties benefit from human service property tax levies.
- Voters in Union county have approved a sales tax levy, with revenue that is split evenly between senior services and infrastructure improvement.
- In addition to countywide funding, several municipalities, townships and villages also use local property tax levies to enhance and expand services to older adults.
- Levies are implemented through voter approval as ballot issues and may be in effect for up to five years, at which time they can be placed back on the ballot for renewal.
- Seven other states (Illinois, Kansas, Louisiana, Michigan, Missouri, Montana and North Dakota) use local tax levies to fund programs, services and facilities for their older populations.

Why does Ohio need senior-specific tax levies?

- Senior services levies are critical to augment limited federal and state funds and accommodate a rapidly increasing older adult population.

What types of programs and services do levy funds support?

- Levy funds support a wide range of home- and community-based services for older adults. Many counties spend a large portion of their funds on nutrition (congregate and home-delivered meals), transportation, adult day services and in-home support such as homemaker services.

Do voters support senior services levies?

- More than 90 percent of senior services levy ballot issues are approved by voters, with an average passage rate of 65 percent of the vote.

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How much do counties receive through senior services levies?

- Senior services levies are generally relatively small, both in mills assessed and the amount of funds collected.
- More than half of levy funds collected statewide support senior services in just three counties (Butler, Franklin and Hamilton).

How do counties administer funds generated by senior services levies?

There are four common levy administration models.

- **Single/several recipient multi-purpose senior center:** One or more senior centers that will benefit from the levy – typically, the major aging-specific provider for meals, transportation, home repair and outreach services in the county – are named on the ballot.
- **County government distribution to numerous recipients:** The county government will award grants to direct service organizations, which must apply annually to a committee established by the county commissioners.
- **Independent council on aging:** Councils on aging focus solely on the development, coordination and operation of services for older adults. Councils may use funds to offer special purpose grants, provide case management services (with the funds buying services from numerous vendors), provide some direct services or assist with the startup and operation of local senior clubs and interest groups.
- **Area Agency on Aging managed system:** Similar to the council on aging model, this system uses the Area Agency's experience and expertise to administer an overall program with local organizations and businesses as service providers.

Where can I learn more about senior services property tax levies?

- Visit the following Ohio Department of Aging Web page for more information about senior services property tax levies.
www.aging.ohio.gov/information/seniorserviceslevies/

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