**POLAND LOCAL SCHOOL DISTRICT**
*Office of the Treasurer*
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(330) 757-7000

TUESDAY, NOVEMBER 3, 2026 • GENERAL ELECTION

# Two Levy Renewals on the Ballot

***Existing levies are up for renewal. No new levy is being requested.***

## EMERGENCY LEVY RENEWAL

**$2,181,867**

collected each year • fixed sum

| | |
|---|---|
| LENGTH | **5 years** (tax years 2028-2032) |
| SINCE | **Voted continuously since 2012** |
| PAYS FOR | Daily school operations (the **general fund**) |
| LEVY INFO | Fixed sum levy cannot collect more than amount stated. See notes below for additional approximate millage information. |
| EST. COST | **About $125 a year** per $100,000 of home value |

## PERMANENT IMPROVEMENT RENEWAL

**1.0 mill**

about $403,667 per year (estimated)

| | |
|---|---|
| LENGTH | **5 years** (tax years 2028-2032) |
| SINCE | **Voted continuously since 1977** |
| PAYS FOR | **Buildings, equipment**, and other long-lasting improvements, never daily operating costs |
| LEVY INFO | Millage-based levy subject to HB920 reduction factors |
| EST. COST | **About $22 a year** per $100,000 of home value |

## WHAT A RENEWAL MEANS

### A renewal, not a new levy

Both levies are already in place. Voters are asked to continue them for another five years.

### Levy Type Calculations

The emergency levy collects the same $2,181,867 every year. As property values rise, the millage needed goes down. The PI levy is millage-based and subject to HB920 reductions.

### Why it matters

These levies are not permanent. If voters do not renew them, the district loses this revenue.

## THE SCHEDULE, IF PASSED

| LEVY | MILLAGE | VOTED | TAX YEARS | TERM | RAISES PER YEAR |
|---|---|---|---|---|---|
| Emergency levy (fixed sum) | 3.57* | 11/3/2026 | 2028-2032 | 5 years | **$2,181,867** |
| Permanent improvement levy | 1.0 | 11/3/2026 | 2028-2032 | 5 years | **$403,667 est.** |

**Levy history: the permanent improvement levy has been in existence since 1977. The emergency levy was first passed 11/6/2012 (5.9 mills) and renewed 5/2/2017 (5.7 mills) and 11/2/2021 (4.9 mills).**

### EMERGENCY LEVY

A levy for a set number of years and a set dollar amount. It can only be renewed for the dollar amount originally requested.

### PERMANENT IMPROVEMENT LEVY

Money that can only be spent on assets lasting five years or more, such as buildings and equipment. It cannot pay daily operating costs.

### MILL

A tax rate. One mill is $1 for every $1,000 of taxable value. A fixed-sum levy adjusts its millage as property values change. Taxes assessed on 35% of home's appraised value, not full appraised value