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Analysis of Proposed Tax Levies for Library Purposes

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I. Overview

This paper summarizes the results of proposed library property tax levies over the period from 1980 through 2012. This version of the report updates the prior January 2011 report by including the results from 72 library levies placed on the ballot in 2011 and 2012. The report analyzes the relationship between the result of library tax proposals (pass or fail) and the characteristics of the levy proposed or of the library itself.

The analysis looked at Levy Variables and Library Variables. A list of the variables within each type appears here.

A. Levy Variables

1) Levy Purpose – indicates whether the library levy was a general purpose levy or a bond levy.

2) Levy Type – indicates the kind of tax proposed by the levy:

- a) New or Additional – a property tax not previously levied in the library district where the proposed levy appeared on the ballot or an increase in an existing tax. Generally, "new" levies include proposals to issue bonds for capital improvements or construction.
- b) Renewal – the library sought voter approval for a continuation of a property tax already levied by the library for a specified term.
- c) Replacement – this kind of tax levy has the effect of renewing an existing tax, except that the renewal also includes a "resetting" H.B. 920 tax reduction percentage so that the resulting tax "replaces" the tax formerly levied at the original effective rate charged by the replaced tax rather than at the effective rate to which tax reduction factor percentages had reduced the original tax. A replacement levy generally results in a net increase in real property taxes with no effect on personal property taxes.
- d) Reduction – A library district proposes to reduce an existing tax.
- e) Renewal and Additional – A library district proposed a renewal of an existing tax and the augmentation of the renewed tax with some additional taxes.
- f) Replacement and Additional – A library district proposed a replacement of an existing tax and the augmentation of the replaced tax with additional taxes.
- g) Unknown – Information about two proposed levies included no characterization of the levy's type.

(Data about levy types include a reference to one proposed "Combination" levy. It is not clear what that reference means.)

3) Election – indicates whether the proposed levy appeared on the ballot at the primary election, the general election in November, or at a special election in February or August. During the period covered by this analysis, Ohio held primary elections as early as March and as late as June.

4) Year – indicates the calendar year in which a levy appeared on the ballot.

5) Election year type - indicates whether a proposed levy appeared on the ballot in a Presidential election year, a gubernatorial election year, or in one of the elections during an odd-number year coded as "local" election years.

B. Library Variables

1) County size – This variable indicates the population range in the county in which library districts with a proposed levy were primarily or entirely located.

2) Library size – This variable indicates the size of the library in terms of the population in the library's service area as reported by the State Library of Ohio in its annual statistical report about Ohio libraries for 2009.

3) Region – This variable locates each library district in one of six geographical regions in the state.

II. Results and Analysis: Levy Variables

Result of tax proposals will be analyzed first in terms of variables related to the levy itself and then in terms of variables associated with the library for which the tax was proposed.

Ohio libraries proposed 797 tax levies between 1980 and November 2012. Table 1 shows a simple breakdown of the outcome of these proposals.

Table 1: Outcome of Proposed Property Tax Levies for Bond Levies and General (Operating) Levies for Library Purposes, 1980-2012

Levy Type	# Pass	# Fail	Total #	Percent Passed
Bond Levy	102	60	162	63.0%
General Operating Levy	489	146	635	77.0%
Total	591	206	797	74.2%

Roughly, three of four general purpose (or operating) levies passed, and just under two of three bond levies passed. Thus, the success rate for bond levy proposals was somewhat less than the success rate for operating levies, although both purposes achieved relatively high rates of success.

Table 2 categorizes proposed tax levies in terms of whether the proposal would impose a new tax or renew or replace a tax already approved at some earlier election. When voters originally approve a levy for a term of years, a renewal levy extends the tax for an additional period of time. In the case of renewed levies, any tax reduction accumulated for that levy up to the time of its renewal becomes the starting point for future reduction.

In the case of a replacement levy, an existing tax levy for a term of years or an existing continuing levy receives voter approval by which the levy's accumulated tax reduction is erased. Therefore, a replacement levy has the effect of causing an increase in taxes actually charged against real property although it does not place a new tax on the tax list. ("Tax Reduction" refers to the percentage reduction in taxes implemented to offset the effects of reappraisals. Sometimes, this reduction is referred to as the H.B. 920 reduction.)

Libraries also may propose to renew or replace an existing tax levy and, at the same time, request voter approval for additional taxes. Results related to those combined levies appear in the rows "Renewal + Additional" and "Replacement + Additional."

Table 2: Outcome of Proposed Property Tax Levies for Library Purposes by Type of Levy Proposal, 1980-2012

Levy Type	# Pass	# Fail	Percent Passed
New	319	178	64.2%
Renewal	142	7	95.3%
Renewal + Additional	8	0	100.0%
Replacement	93	14	86.9%
Replacement + Additional	25	7	78.1%
Reduction	1	0	100.0%
Combination	1	0	100.0%
Unknown	2	0	100.0%
Total	591	206	74.2%

The data on Table 2 show that library renewal levies pass over 95% of the time, while replacement levies of existing taxes pass over 80% of the time. New library levies are less successful than renewal and replacement levies, but still pass nearly 2/3rd of the time (64%).

Table 3 classifies the proposed levies according to the type of election at which the proposal appeared on the ballot.

Table 3: Outcome of Proposed Tax Levies for Library Purposes by Type of Election, 1980-2012

	# Pass	# Fail	Percent Passed
General Election (November)	335	115	74.4%
Primary Election (March, May, or June)	242	87	73.6%
Special Election (February or August)	14	4	77.8%
Total	591	206	74.2%

The table shows that the chances of success were slightly better (less than one percentage point) at the November General election than at the Primary election. Library levies only appeared a relatively few times at Special election ballots, but the success rate at the special elections was slightly higher than at general and primary elections. This finding is in contrast to that for school levies which are much less likely to pass at Special elections than they are at General or Primary elections. Since the number of special election proposals involving library levies was so small, February and August special elections were not separately shown.

Note that technically, election law treats primary elections as "special elections" for some purposes. While this treatment may have validity for purposes of administering the elections system, from the perspective of data analysis, library levy activity at primary elections clearly differs from the amount of such activity at February and August elections. This practical difference justifies the breakdown into the categories shown on Table 3.

Table 4 classifies the outcome of library tax proposals in terms of the percentage of voters who voted FOR the levy.

Table 4: Number of Levies Classified According to the Percentage of Voters Who Voted For the Proposal, 1980-2012

Percent For the Proposed Levy	Levy Passed	Levy Failed	% of All Proposed Levies
More than 24% but less than 30%		8	1.0%
At least 30% but less than 40%		36	4.5%
At least 40% but less than 45%		54	6.8%
At least 45% but less than 49%		85	10.7%
Between 49% and 51%	31	20	6.4%
At least 51% but less than 55%	102		12.8%
At least 55% but less than 60%	144		18.1%
At least 60% but less than 70%	185		23.2%
70% or more	114		14.3%
Unknown	15	3	2.3%
Total	591	206	100.0%

For example, the first row on the table shows that eight proposed levies failed to obtain a 30% favorable vote. In other words, fewer than 30% of the voters voting at the election cast their ballot in favor of the proposed library tax levy. The last column on the table shows that these levy proposals with a fewer than 30% for the levy accounted for 1.0% of all 797 library taxes proposed during the period covered by the table.

It is instructive to concentrate on the unsuccessful proposals. The number of unsuccessful levy proposals shown in the last column increases as the percentage of favorable votes increases up to 49%. This shows that more of the unsuccessful levy proposals tended to fail in close races. For example, if a "close race" is defined as any unsuccessful proposal where the percentage of favorable votes ranged between 45% and 50%, then more than half of all unsuccessful levy proposals involved a "close race." In 2011 and 2012, 7 of the 10 unsuccessful library levies had more than 46% voter approval, with 42.3% being the lowest level of voter support received in the past two years.

Of the successful levies, 133 passed in "close races" when that term is defined as a favorable vote between 50% and 55%. It was far more common for a levy to pass by a large percentage than it was for a levy to fail by a large percentage. For example, 443 levies received at least 55% approval from the voters. These elections in which the library's proposed tax levy passed with a vote which was not "close" accounted for 55.6% of all levy proposals.

Table 5 shows the outcome of library levy proposals listed by year from 1980 through 2012. The last column, called "Type of Ballot," identifies the years in which the race for President of the United States or for Governor of Ohio headed the ballot.

Table 5: Results of Levies Proposed for Library Purposes by Year, 1980-2012

Year	# Pass	# Fail	Total	Percent Passed	Type of Ballot Year
1980	7	3	10	70.0%	Presidential
1981	15	3	18	83.3%	Local
1982	7	6	13	53.9%	Gubernatorial
1983	8	5	13	61.5%	Local
1984	17	12	29	58.6%	Presidential
1985	10	9	19	52.6%	Local
1986	23	3	26	88.5%	Gubernatorial
1987	12	4	16	75.0%	Local
1988	14	6	20	70.0%	Presidential
1989	14	2	16	87.5%	Local
1990	13	2	15	86.7%	Gubernatorial
1991	18	5	23	78.3%	Local
1992	20	6	26	76.9%	Presidential
1993	15	13	28	53.6%	Local
1994	10	4	14	71.4%	Gubernatorial
1995	16	1	17	94.1%	Local
1996	16	7	23	69.6%	Presidential
1997	23	8	31	74.2%	Local
1998	13	6	19	68.4%	Gubernatorial
1999	9	4	13	69.2%	Local
2000	15	5	20	75.0%	Presidential
2001	18	6	24	75.0%	Local
2002	17	4	21	81.0%	Gubernatorial
2003	16	10	26	61.5%	Local
2004	15	8	23	65.2%	Presidential
2005	16	6	22	72.7%	Local

(Table 5 continued on next page)

Table 5: Results of Levies Proposed for Library Purposes by Year, 1980-2012
(continued)

Year	# Pass	# Fail	Total	Percent Passed	Type of Ballot Year
2006	12	9	21	57.1%	Gubernatorial
2007	24	9	33	72.7%	Local
2008	25	5	30	83.3%	Presidential
2009	35	10	45	77.8%	Local
2010	56	15	71	78.9%	Gubernatorial
2011	36	7	43	83.7%	Local
2012	26	3	29	89.7%	Presidential
Total	591	206	797	74.2%	

Table 5 shows some dramatic changes in the frequency of library levy proposals in recent years. Between 1980 and 2006, the number of levy proposals in any single year equaled 30 or more only in 1997. From 2007 to 2011, the number of library proposals equaled or exceeded 30 every year, with the number of library levies on the ballot reaching 29 in 2012.

The table covers 33 years. The 251 levy proposals in the last six of those 33 years accounts for 31.5% - or nearly one third - of all levy activity over the entire period. The total number of levies in 2010 alone equaled more twice the annual levy activity in every year from 1980 through 2008.

Finally, while the number of issues on the ballot increased, the success rate in the recent period of increased ballot activity by libraries actually improved. From 1980 through 2006, libraries passed 71.25% of the 546 levies proposed in that period. In the last six years - 2007 through 2012 - the success rate for library levy proposals improved to 80.5% (202 of 251 library levies passed).

Table 6 combines the results in Table 5 to show the outcome by type of election ballot.

Table 6: Summary of Library Levy Outcomes Classified According to the Type of Ballot for the Year in Which the Levy Proposal Appeared on the Ballot, 1980-2012

Type of Ballot Year	# Pass	# Fail	Total #	Percent Passed
Presidential	155	55	210	73.8%
Gubernatorial	151	49	200	75.5%
Local	285	102	387	73.6%
Total	591	206	797	74.2%

Table 6 suggests that the type of election year makes little difference to the likelihood of success for library levies. While library levies achieved a slightly lower success rate in Presidential and Local election years, the difference between the rate in those years and the success rate in Gubernatorial election years is less than 2 percentage points.

Table 7: Results of Levy Proposals for Library Purposes by Size of Tax Levy Proposed, 1980-2012

Number of Mills	# Pass	# Fail	Total	Percent Passed
Unknown	7	0	7	100.0%
.034 to .39	34	8	42	81.0%
.4 to .495	31	11	42	73.8%
0.5 to .59	58	20	78	74.4%
.6 to .69	32	7	39	82.1%
.7 to .79	37	14	51	72.5%
.8 to .89	37	7	44	84.1%
.9 to .99	18	8	26	69.2%
1 mill	147	40	187	78.6%
1.01 to 1.5	79	34	113	69.9%
1.537 to 1.99	33	24	57	57.9%
2 to 2.99	54	29	83	65.1%
3 to 3.99	15	3	18	83.3%
4 to 4.99	7	1	8	87.5%
5 or more	2	0	2	100.0%
Total	591	206	797	74.2%

Table 7 shows the results of library levy proposals classified according to the size of the tax levy involved. For example, of 42 tax levy proposals involving a tax of less than four-tenths of one mill, 34 passed and 8 failed for an approval rate of 81.0%. The most commonly proposed levy amount was one mill. Libraries proposed a one mill rate 187 times. The approval rate equaled 78.6%. The lowest approval rate of 57.9% occurred in the case of proposals between about one and one-half mills to two mills.

Table 8 shows the outcome of proposed tax levies when the levies are classified according to the number of years over which the levy will apply. Short term levies of five or fewer years in duration have a somewhat higher success rate (79.4%) than taxes proposed for a longer term. However, the success rate for continuing levies comes quite close (77.0%). A continuing levy has no termination date. Most proposed levies with a term of more than 20 years were proposed bond issues.

Table 8: Results of Levy Proposals for Library Purposes by Term of Years for Proposed Tax Levy, 1980-2012

Levy Term	# Pass	# Fail	Total	Percent Passed
5 years or fewer	389	101	490	79.4%
6 to 10 years	39	18	57	68.4%
11 to 15 years	7	11	18	38.9%
16 to 20 years	48	25	73	65.8%
21 years or more	30	27	57	52.6%
Continuing	67	20	87	77.0%
Unknown	11	4	15	73.3%
Total	591	206	797	74.2%

III. Results and Analysis: Library Variables

This section of the report analyses the outcome of tax levy proposals for library purposes based on characteristics associated with the library rather than the details of the levy proposal.

Table 9: Results of Levy Proposals by Size of the County in Which the Library District Proposing the Levy Is Located, 1980-2012

County Size	# Pass	# Fail	Total	Percent Passed	County Population	Number of Counties
Very Large	100	17	117	85.5%	800,000 and up	3 (3)
Large	181	53	234	77.4%	200,000 - 800,000	10 (10)
Medium	118	52	170	69.4%	100,000 – 200,000	15 (15)
Small	86	24	110	78.2%	50,000 - 100,000	17 (20)
Very Small	106	60	166	63.9%	Less than 50,000	33 (40)
Total	591	206	797	74.2%		78 (88)

Table 9 shows the outcome of levy proposal elections based on the size of the county in which the library district is located. For example, the table shows that 117 proposals appeared on the ballot in Very Large counties of which 100 passed and only 17 failed for a passage rate of 85.5%. The population of Very Large counties ranges from 800,000 up to about 1.4 million. Population data come from Census Bureau estimates for 2008. The final column of the table shows the number of counties in which a library levy proposal appeared on the ballot at some time over the 1980 – 2012 period. The second number in parentheses in that column shows the total number of counties in each population category regardless of whether a levy proposal appeared on a county's ballot. For example, the first row shows that the 110 proposals in Small counties appeared on the ballot in 17 counties. The number "20" in parentheses shows that Ohio actually contains twenty Small counties. Similarly, Ohio has 40 Very Small counties, but library levy proposals appeared on the ballots of only 33 of these counties.

Table 10 shows the results of proposed library levies classified according to the size of the library. The size of a library depends upon the population of the library's service area as reported in the State Library of Ohio's Annual Report for 2009.

Table 10: Results of Levy Proposals by Size of the Library District Proposing the Levy, 1980-2012

Library Size	# Pass	# Fail	Total	Percent Passed	Population of Service Area	Number of Library Districts
VL	61	10	71	85.9%	More than 200,000	9 (9)
L	84	40	124	67.7%	75,000 to 200,000	20 (21)
M	164	75	239	68.6%	25,000 to 75,000	55 (67)
S	151	44	195	77.4%	10,000 to 25,000	56 (66)
VS	131	37	168	78.0%	0 to 10,000	59 (88)
Total	591	206	797	74.2%		199 (251)

The last column shows the number of library districts in each class size. The first number without parentheses shows the total number of districts in which the library proposed at least on tax levy during the period covered here. The parenthesized number shows the total number of libraries in each size classification regardless of whether the library proposed a tax levy.

For example, the state of Ohio has 67 Medium sized library districts with a population in the district's service area between 25,000 to 75,000 persons. Of these 67 Medium libraries, 55 proposed at least one tax levy between 1980 and 2012. The total number of levy proposals in Medium sized libraries equaled 239. Of that total 164 passed and 75 failed for a success rate of 68.6%. Therefore, Medium-sized library districts succeeded with their levy proposals slightly less often than the 74.2% average success rate for all libraries would predict. Very Large libraries had the highest percentage of success at the ballot, while Large libraries had the lowest percentage.

13 libraries went on the ballot in 2011 and 2012 that had never been on the ballot before. 2 of these were Medium sized libraries, 5 were Small libraries, and 6 were Very Small libraries.

Table 11 shows the results of levy proposals based on the location of the library districts in geographical regions of the state. A table in the appendix lists the counties assigned to each district.

For example, the table shows that libraries in Northwest Ohio's counties submitted 168 library tax proposals. Of these proposals, 139 succeeded and 29 failed. Thus, 82.7% of the proposals passed. The number of counties in the Northwest Ohio region is 22, although library tax proposals did not necessarily appear on the ballot in all of those counties. Northwest Ohio has 68 library districts, as shown by the number in parentheses in the last column. Of these districts in Northwest Ohio, 53 submitted levy proposals during the period covered by this analysis.

Table 11: Results of Levy Proposals by the Geographic Region of the Library District Proposing the Levy, 1980-2012

Region	# Pass	# Fail	Total	% Passed	Number Of Counties	Number of Districts
1 Northwest	139	29	168	82.7%	22	53 (68)
2 West	51	16	67	76.1%	9	23 (27)
3 Southwest	19	8	27	70.4%	7	11 (13)
4 Southeast	24	12	36	66.7%	18	13 (24)
5 Northeast	291	96	387	75.2%	17	68 (79)
6 Central	67	45	112	59.8%	15	31 (40)
Total	591	206	797	74.2%	88	199 (251)

The table shows that success rates of library levies in Southeast, Southwest, and Central Ohio fell below the statewide average of 74.2%.

Northwest Ohio library districts are the most successful at the ballot, exceeding the State average passage rate by more than 8 percentage points. The success rates in the Northeast and West regions exceeded the statewide average by 1-2 percentage points. The passage rate in the Southwest fell short of the statewide average by less than a percentage point.

Every region of the state has library districts that have not placed a levy on the ballot since 1980. Overall 199 of the 251 library districts (79%) across the state have attempted to pass a levy from 1980-2012.

Conclusion

Overall, proposed library levies have a high success rate of over 74%. Through 2007 the success rate was slightly lower at 71%. The high amount of levy proposals since 2008 has actually resulted in an improvement in the statewide passage rate.

General purpose levies have a slightly higher success rate than bond levies. Renewal and replacement levies have significantly higher success rates than new levies or renewal plus additional levies. Data show that a levy proposal has almost an equal chance of success at the primary or the general election. Library levies submitted at special elections have an even higher success rate.

Almost half of all unsuccessful levy proposals come within 5% of passing. This means that even in unsuccessful attempts to pass a library levy, the library district often comes reasonably close to success. On the other hand, three out of four successful levy proposals (443 of 591) obtain a favorable vote of 55% or better. Thus, when libraries do well in a tax levy election, they tend to do very well. If "close races" are defined as those elections where the proposed tax achieves a vote for the levy equal 45% to 54% of the votes cast, the libraries succeed in more close races than those in which they fail (133 succeeded vs 115 failed).

Medium and Very Small *counties* have a relatively harder time obtaining voter approval for proposed tax levies. Very Small *library districts* do not have the same difficulty.

The geographic analysis of library levy proposals shows that libraries in the northern half of the state have better than average success. Southern and Central Ohio libraries fall short of the state average.

The most dramatic data in the entire report appears on Table 5. There, the data show that 31.5% - nearly one third - of all levy proposals since 1980 appeared on the ballot in the six years from 2007 through 2012. In 2010 alone, *twice* as many library levy proposals (71) appeared on the ballot in any previous year except 2009 (45).

APPENDIX A: Results of Proposed Library Levies By County, 1980-2012

County	Pass	Fail	Total	% Pass
ADAMS	1	2	3	33.3%
ALLEN	10	0	10	100.0%
ASHLAND	3	0	3	100.0%
ASHTABULA	13	11	24	54.2%
ATHENS	NA	NA	NA	NA
AUGLAIZE	3	2	5	60.0%
BELMONT	0	2	2	0.0%
BROWN	2	4	6	33.3%
BUTLER	4	0	4	100.0%
CARROLL	NA	NA	NA	NA
CHAMPAIGN	11	4	15	73.3%
CLARK	2	1	3	66.7%
CLERMONT	3	2	5	60.0%
CLINTON	6	1	7	85.7%
COLUMBIANA	5	4	9	55.6%
COSHOCTON	NA	NA	NA	NA
CRAWFORD	1	1	2	50.0%
CUYAHOGA	73	7	80	91.3%
DARKE	3	3	6	50.0%
DEFIANCE	2	1	3	66.7%
DELAWARE	5	0	5	100.0%
ERIE	22	1	23	95.7%
FAIRFIELD	4	1	5	80.0%
FAYETTE	NA	NA	NA	NA
FRANKLIN	26	10	36	72.2%
FULTON	15	6	21	71.4%
GALLIA	4	5	9	44.4%
GEAUGA	10	0	10	100.0%
GREENE	6	4	10	60.0%
GUERNSEY	1	0	1	100.0%
HAMILTON	1	0	1	100.0%
HANCOCK	2	1	3	66.7%
HARDIN	7	2	9	77.8%
HARRISON	1	0	1	100.0%
HENRY	2	2	4	50.0%

County	Pass	Fail	Total	% Pass
HIGHLAND	NA	NA	NA	NA
HOCKING	NA	NA	NA	NA
HOLMES	0	5	5	0.0%
HURON	23	5	28	82.1%
JACKSON	NA	NA	NA	NA
JEFFERSON	1	0	1	100.0%
KNOX	5	4	9	55.6%
LAKE	30	6	36	83.3%
LAWRENCE	NA	NA	NA	NA
LICKING	7	9	16	43.8%
LOGAN	3	0	3	100.0%
LORAIN	58	17	75	77.3%
LUCAS	7	1	8	87.5%
MADISON	8	5	13	61.5%
MAHONING	8	0	8	100.0%
MARION	NA	NA	NA	NA
MEDINA	11	5	16	68.8%
MEIGS	1	1	2	50.0%
MERCER	2	0	2	100.0%
MIAMI	5	1	6	83.3%
MONROE	1	1	2	50.0%
MONTGOMERY	15	1	16	93.8%
MORGAN	3	0	3	100.0%
MORROW	3	5	8	37.5%
MUSKINGUM	2	0	2	100.0%
NOBLE	NA	NA	NA	NA
OTTAWA	3	0	3	100.0%
PAULDING	1	1	2	50.0%
PERRY	2	4	6	33.3%
PICKAWAY	0	3	3	0.0%
PIKE	1	0	1	100.0%
PORTAGE	6	9	15	40.0%
PREBLE	2	0	2	100.0%
PUTNAM	1	1	2	50.0%
RICHLAND	7	1	8	87.5%
ROSS	1	2	3	33.3%
SANDUSKY	3	0	3	100.0%

County	Pass	Fail	Total	% Pass
SCIOTO	1	0	1	100.0%
SENECA	9	1	10	90.0%
SHELBY	0	1	1	0.0%
STARK	10	11	21	47.6%
SUMMIT	27	8	35	77.1%
TRUMBULL	14	9	23	60.9%
TUSCARAWAS	11	1	12	91.7%
UNION	3	2	5	60.0%
VAN WERT	2	0	2	100.0%
VINTON	7	1	8	87.5%
WARREN	8	0	8	100.0%
WASHINGTON	1	2	3	33.3%
WAYNE	12	3	15	80.0%
WILLIAMS	3	1	4	75.0%
WOOD	11	0	11	100.0%
WYANDOT	3	2	5	60.0%
Total	591	206	797	74.2%