

# Your Tax Dollars Info Guide



Understanding How  
Lebanon City Schools  
are Funded

*and how your tax dollars  
make a difference*



*Your dollars power  
our classrooms,  
our students,  
and our future.*

**Responsible. Reflective. Respectful.**



# Why Property Taxes Matter

Every dollar invested in our schools tells a story of community support and shared purpose. The *Your Tax Dollars Info Guide* is designed to make that story easy to follow — explaining how schools are funded, how property taxes shape local education, and how Lebanon City Schools uses those resources to serve students in a reflective, respectful, and responsible way.

## *Why Do Schools Need Property Tax Levies?*

The Ohio Constitution, Article VI, Section 2 ensures that every child has the right to a quality public education. To uphold that constitutional right, the State established a funding system for schools supported by three main sources: local taxes, state aid, and federal programs.

State aid and federal programs do not cover the full cost of education, so local taxpayers provide the funding needed to close the gap. In fact, local property taxes make up the largest and most stable portion of school funding. State funding fluctuates with budget approvals and economic cycles, whereas local property taxes remain relatively steady. With a foundation built on local property tax, Lebanon City Schools can plan ahead, maintain strong programs, and meet the needs of each student.

Funds generated through local property tax levies stay in Lebanon, directly supporting teachers/staff, classrooms, student programs, transportation, and safe, well-maintained facilities. In return, strong schools strengthen the community—boosting property values, drawing new families, and support a vibrant local economy.



**Local Dollars  
Local Impact**

## Built for Stability, Rooted in Community

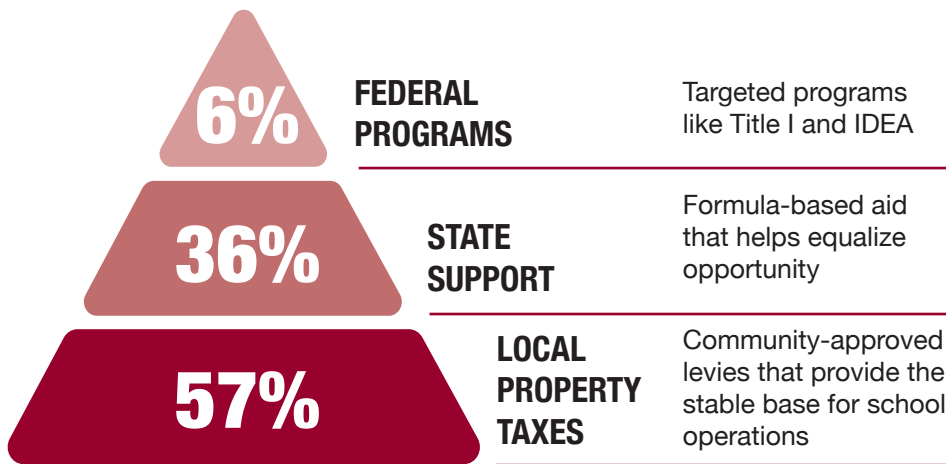
### Benefits of Property Tax:

- Revenues generated remain relatively stable (other revenues can fluctuate during economic downturns)
- Tax base stays consistent – houses and land do not “move”
- Local tax payers receive local benefits

#onward lebanon

#warrior pride

## The strength of our schools begins at the foundation – **LOCAL SUPPORT.**



*“Our schools reflect the strength of our community, and every dollar invested in our schools tells a story of community support and shared purpose. Local tax dollars stay in Lebanon and sustain strong programs, safe schools, and bright futures for Lebanon’s students.”*

**Roy MacCutcheon,**  
President of the  
Board of Education

### Where LCS District Revenue Comes From

Ohio law limits funding sources for public schools. Most require voter or state approval. Others help fill the gap but are not guaranteed.



**Property Taxes**



**State Support**



**Grants**  
(State, Federal, and Private)



**Business-Type Activities**



**Fundraising, Donations & Interest**



**LEBANON CITY SCHOOLS**

[Link: Where LCS District Revenue Comes From](#)



# How Property Taxes Work

## (and Where Your Dollars Go)

Property taxes are the main source of local school funding in Ohio — but the process that determines what you owe can feel complicated. Here is a simple look at how it all works, from your home's value to how those dollars reach classrooms at Lebanon City Schools.

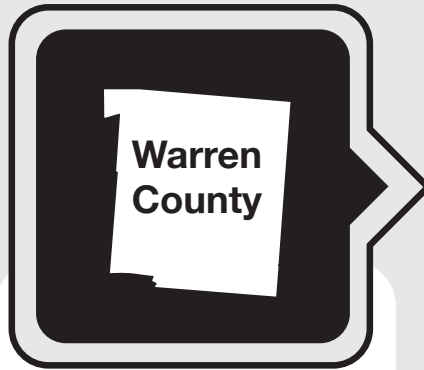
“School funding in Ohio is complicated, but we are committed to helping our community understand these concepts. Every public dollar we receive is used for the benefit of our students and supports our mission to *Build a Reflective, Respectful, and Responsible Community.*”

**Karen Ervin**  
Treasurer/CFO  
Lebanon City School District

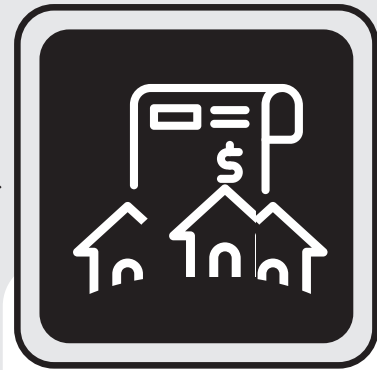
## From Home Value to Tax Bill, The Journey of a Tax Dollar



**County Auditors  
set property  
value**

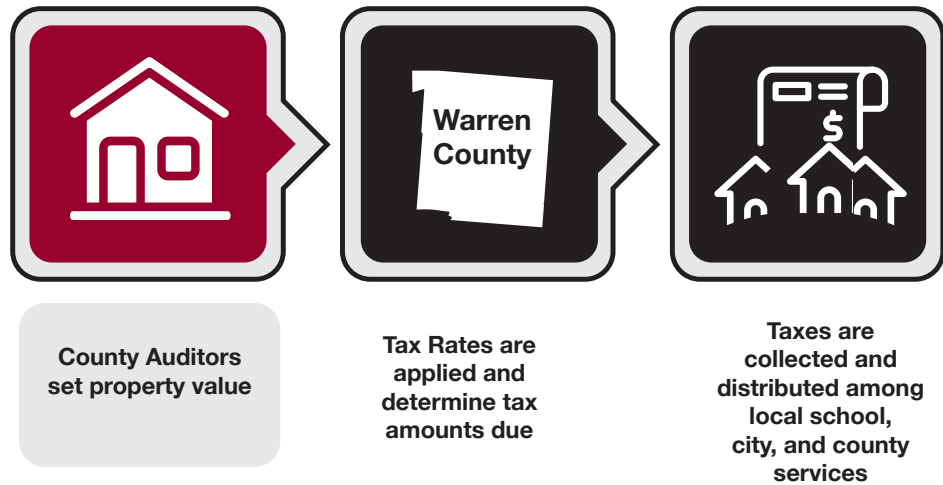


**Tax Rates are  
applied and  
determine tax  
amounts due**



**Taxes are  
collected and  
distributed among  
local school,  
city, and county  
services**

# From Home Value to Tax Bill, The Journey of a Tax Dollar



## STEP 1

### County Auditors set property value

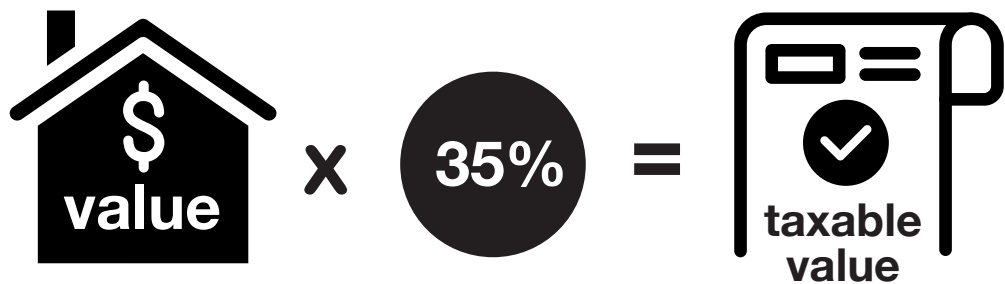
The Warren County Auditor determines your property's *appraised value* based on recent home sales and neighborhood trends.

#### In Ohio:

- Homes are reappraised every six years, with a mid-cycle update at the three-year mark.
- Only 35% of a home's *appraised value* is taxed.

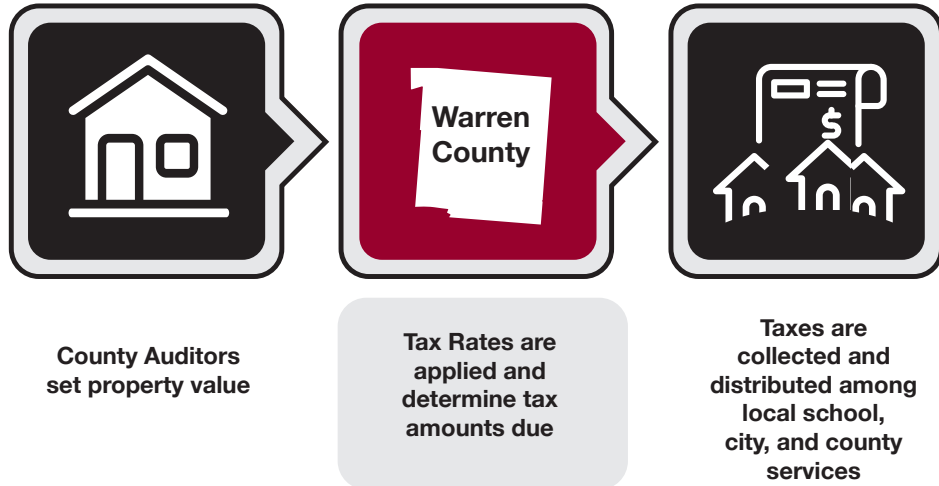
#### “Appraised Value”

aka “Market Value” = What the County thinks your home would sell for if you listed it for sale. This value is used for calculating how much property tax you owe.



$$\$300,000 \times 35\% = \$105,000$$

## From Home Value to Tax Bill, The Journey of a Tax Dollar



### STEP 2

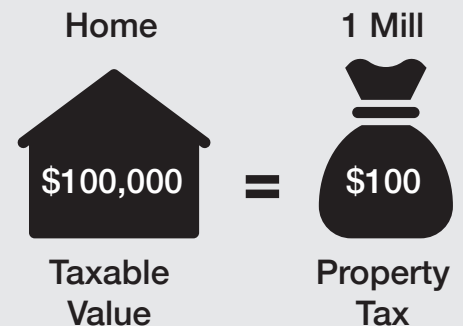
## Tax Rates are applied

- Property taxes are measured in *mills* – each *mill* equals \$1 of tax for every \$1,000 of taxable value.
- Each property in Ohio has a unique combination of inside & outside millage, as well as effective rates, that will be used to calculate its property tax due
  - o Inside millage: Ohio law allows local governments, schools, and other taxing entities to share up to 10 mills of local property taxes without specific voter approval.
  - o Outside millage: When additional funding is needed, local entities ask voters to approve “outside” millage levies. Each approved levy adds to the total tax rate for that property.
  - o Effective millage: HB 920 limits the growth of property tax values by impacting millage rates.
- The County calculates property tax owed per location based on the millage formula multiplied by property value

### What is a “Mill”?



A *mill* equals one-tenth of a cent, or \$1 of tax for every \$1,000 of taxable value.



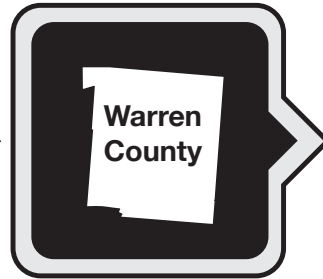
Most homeowners pay for schools through several voted levies totaling multiple mills.

As of tax year 2024,  
1 Mill Collection for LCS = \$1.7M

# From Home Value to Tax Bill, The Journey of a Tax Dollar



County Auditors  
set property value



Tax Rates are  
applied and  
determine tax  
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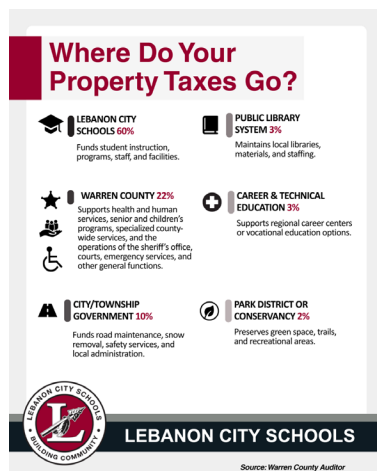


Taxes are  
collected and  
distributed among  
local school,  
city, and county  
services

## STEP 3

### Taxes are collected and distributed

- Property owners pay their taxes to the Warren County Treasurer, typically twice a year.
- The County distributes each payment among local agencies as approved by voters.



[Link to "Where Do Your Property Taxes Go?" on the Treasurer's Office Revenues webpage.](#)

#### Example:

A 100,000 appraised-value home  $\times$  35% taxable = \$35,000 taxable value.

If Lebanon's effective millage is 31 mills, then  $\$35,000 \div 1,000 \times 31 = \$1,085$  annual school property tax.

$$\begin{array}{c} \text{House Icon} \\ \$100,000 \\ \text{Appraised} \end{array} \times 35\% = \$35,000 \text{ Taxable Value}$$

31 mills Lebanon millage (for example)



**\$35,000  $\div$  1,000  $\times$  31 = \$1,085**  
**Annual School Property Tax**

#### Fast Facts about Property Taxes

- Appraised value = Market value of your home
- Taxable value = 35% of the appraised value of your home
- Property taxes = Taxable value  $\times$  Effective rate divided by 1,000

# How Property Taxes Support Our Schools

## The School Funding Pie & What It Pays For

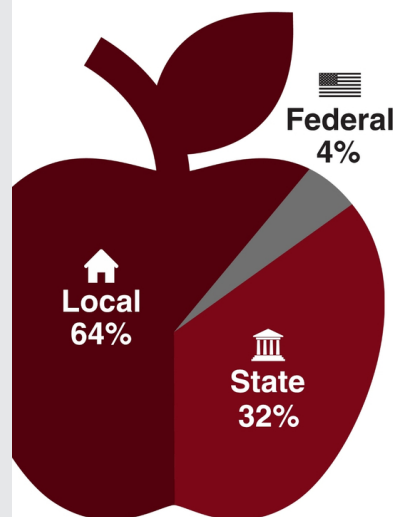
Property taxes collected in Lebanon stay in Lebanon!

Every property-tax dollar collected for Lebanon City Schools supports students – whether in classrooms, cafeterias, buses, or athletic fields.

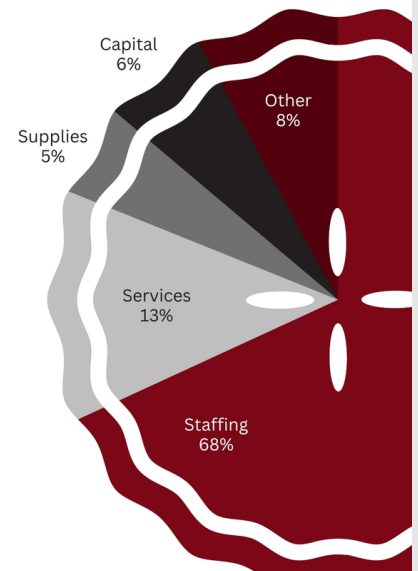


## The School Funding Pie & What It Pays For: All Funds

### Revenues



### Corresponding Expenses



**LEBANON CITY SCHOOLS**

Actual Data as of year-end close June 30, 2025

[Link to the "The School Funding Pie & What It Pays For: All Funds" from the Treasurer's Office > Expenses webpage](#)



What can we get  
for \$100,000 of  
property taxes?



**1.5**  
First-Year  
Teachers  
OR

**1.1**  
Mid-Career  
Teachers

or .....



**<1**  
Bus

or .....



**147**  
Football  
Helmets

or .....



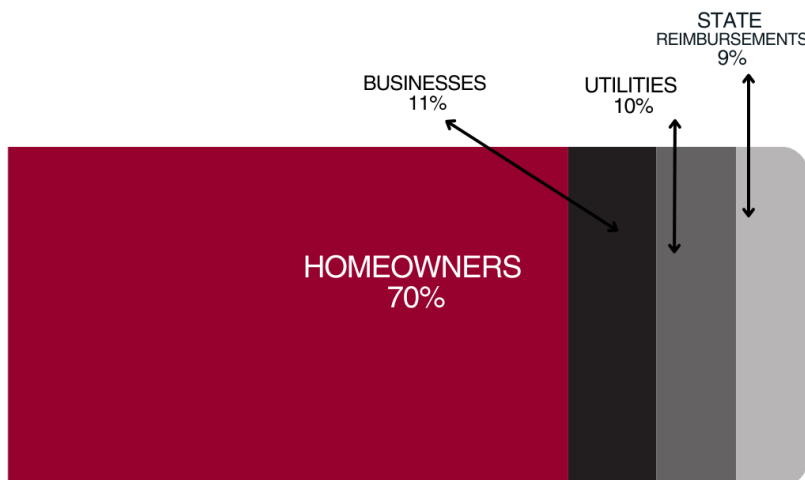
**12.5**  
Tubas

or .....



**45**  
Cafeteria  
Tables

## Who Pays for Local School District Support?



**LEBANON CITY SCHOOLS**

Source: Warren County Auditor

[Link to the Who Supports Lebanon City Schools INFOGRAPHIC from the Treasurer's Office > Resources webpage](#)



*While Lebanon City Schools relies primarily on local property taxes, state and federal funds help supplement specific needs such as special education, student meals, and Title I programs. Together, these sources create the balanced funding model that keeps our district running.*

## Your Taxes at Work – Every \$1 Matters



### Teaching & Learning (Instruction)

Property taxes fund the heart of education — teachers, classroom aides, instructional materials, and technology. These dollars allow us to maintain manageable class sizes, provide up-to-date learning tools, and attract and retain high-quality staff.



### Student Services & Support

Beyond academics, property taxes help the District provide counseling, special education, nursing, and mental-health supports that meet the needs of every learner. They also fund transportation and performing arts, athletics, and other extracurricular activities that enrich students' experiences.



### Safe, Functional Facilities

Local revenue keeps buildings warm, safe, and welcoming. From roof repairs and security systems to utilities and maintenance, these dollars ensure our schools remain welcoming and dependable spaces for learning.



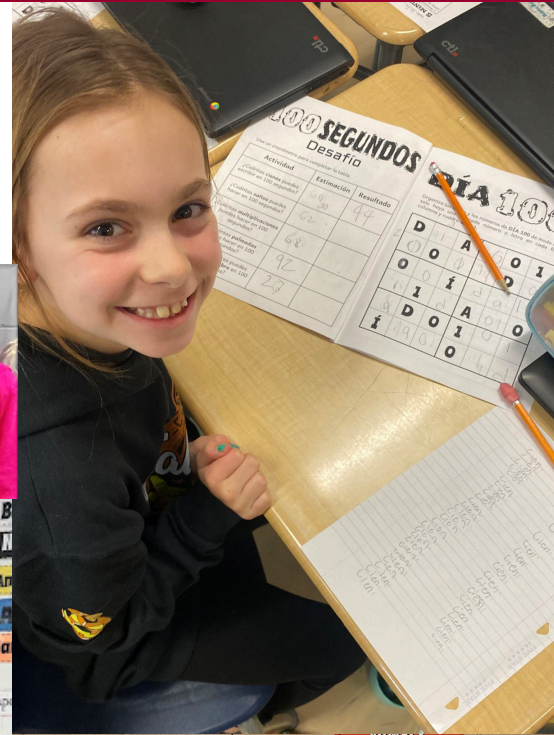
### Fiscal Stewardship & Accountability

Lebanon City Schools takes pride in being a responsible steward of public funds. Each dollar is spent according to Ohio's proper public purpose requirement and Board-approved guidelines. Transparency tools like the Ohio Checkbook and the District's website allow residents to see how funds are used.

### Spanish Immersion Program

*A small investment with BIG returns!*

*Lebanon City Schools offers a Spanish Immersion Program that delivers high-impact learning and helps students gain bilingual skills that can connect them to global opportunities.*



**Property taxes are more than a bill – they are an investment in Lebanon’s future. Every local dollar helps provide safe buildings, inspiring teachers, and strong opportunities for students.**