HARTSGROVE TOWNSHIP

REGULAR MEETING

MAY 27, 2026

The meeting was called to order by Mr. Williams. Mrs. Noon and fiscal officer were present. Mr. Pilarczyk was absent.

A motion was made to approve the agenda by Mrs. Noon and seconded by Mr. Williams -all voted yes.

A motion was made to approve the minutes by Mrs. Noon and seconded by Mr. Williams -all voted yes.

Ashtabula County Auditor Scott Yamamoto spoke at the meeting. He discussed real estate taxes, millage, and the upcoming budget (see attached).

Zoning-There was one new permit issued for an AT&T cell tower project. Mr. Sedivec spoke with the county commissioner regarding the ongoing Badell case; it is still at a standstill. There was a discussion regarding the Ed Molzon variance request. The zoning board of appeals will hold a hearing on June 15th at 7 PM.

Roads-All of the township has been mowed. There was a tree down on Laskey Road. The school bus garage called with concerns about low hanging branches. All issues were resolved. John Popovich will be helping to remove some tree stumps before the 2026 Power Show.

Cemetery- Mr. Pilarczyk is still working on getting quotes to remove some trees in the cemetery.

Fire Department-See attached. Mr. Williams stated all of the food at the pancake breakfast was great and the event was a success. He did request that the department park farther away to give more space for patrons that need closer parking spaces. The department is requesting a new shed to help with safe storage of food and other products. They are estimating the cost to be approximately $2500. HTFA has offered to pay half to help with the funding. They also voiced some concerns about the Hartsgrove Events Committee not showcasing them enough at the Memorial Day parade on their

Facebook page. They would like to see the two parties work together better in the future. Mrs. Noon is a part of that committee and took their concerns under advisement.

The Star Ohio account has been giving large dividends each month so the board though it best to transfer funds from the primary checking account for better interest returns. A motion was made to transfer $200,000 to the Star Ohio account by Mrs. Noon and was seconded by Mr. Williams-all voted yes.

The warrants were read. A motion was made by Mr. Williams and seconded by Mrs. Noon to pay warrants 16255-16263-all voted yes.

Having no further business to come before this board, the meeting was adjourned by Mr. Williams.

Respectfully submitted,

Lisa Kovach, fiscal officer

AGENDA
MAY 27, 2026

CALL TO ORDER:

MINUTES: APPROVED

AGENDA: APPROVED

PUBLIC COMMENTS:

OLD BUSINESS:

- ZONING
- ROADS
- CEMETERY
- FD

NEW BUSINESS:

-

WARRANTS: 16255-16263

EXECUTIVE SESSION IF NEEDED

HARTSGROVE FIRE DEPARTMENT

Trustee Meeting Notes

Generated: 05/27/2026 6:46 PM

Meeting Packet

Meeting Date: May 27, 2026

MEETING INFORMATION

MEETING DATE
May 27, 2026

MEETING TIME
7:00 PM

PREPARED BY
Duane Hulderman

REPORTING PERIOD
05/13/2026 to 05/27/2026

STATION TOTALS

CALLS SINCE LAST MEETING
8

CALLS YTD 2026
57 ▲ 35.7%

CALLS YTD 2025
42

PERSONNEL HOURS FOR PERIOD
14.41

SUBMITTED BY

Stephen P. Paranish
Stephen P. Paranish
Chief

Duane A. Hulderman
Duane A. Hulderman
Assistant Chief

Trustee Discussion Notes

Hartsgrove Fire Department, Meeting Date: 05/27/2026

DISCUSSION ITEMS

1. Pancake breakfast was excellent made just under $2k served 153 meals.

2. Women's weekend at Crooked Creek June 6 with Airmed Rome and South Central. Private invite only. Beth will be doing photos and also have other photography there along with Star Beacon. A sizable donation is also being made to our association.

3. Back room cleaned up. only issue is that items that are used to make food are on the Fire Department side. That might propose a health issue. Would like your input on how to go about storing these items.

4. Pig Roast Auction items still going good. Starting to get more things in. We have a Corporate Sponsor for the Pig Roast.

5. Need to set up a time and date to talk about the Powershow. Need to see Terry Chapman and Debbie Noon regarding the show.

6. We have Fema Grants, State Grants, and State Farm Grants totaling more than $500,000.00 in process. And will be submitted this week. This will be for gear, training, extrication, and community education.

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Real Estate Tax Changes for 2026

Background: By the Ohio Constitution, 10 mills are set aside for the operation of counties, local governments, and schools. This is known as inside millage. Inside millage is non-voted and does not adjust, meaning it functions as a straight percentage of taxable value. On a tax bill, this typically appears as the General Fund for the county, the municipality, and the school district you live in. The recent large increases in property values are unprecedented, and Ohio's current tax system was not designed to handle increases of this magnitude. In 1976, House Bill 920 was enacted to prevent levies from producing windfalls. Under HB 920, a voted levy cannot generate more or less revenue than the amount originally approved by voters. As property values change, the tax rate is adjusted so that the levy continues to produce the same revenue, rather than creating a windfall or shortfall for the taxing entity. Over time, however, exceptions to HB 920 were created for certain school levies. In 1982, the 20-mill floor for schools was implemented. Under this provision, school districts are guaranteed at least 20 mills for operations. As property values rise and tax rates are reduced through HB 920 compression, some school districts can fall below that 20-mill floor. When that happens, the Ohio Department of Taxation adds millage back in to restore the district to 20 mills. The result can be unvoted increases on tax bills, even though the original purpose of HB 920 was to prevent such windfalls.

What Passed in December?

1) **House Bill 186:** Limits the 20-mil school levy floor by including emergency, substitute, and incremental growth levies (levies that do not adjust as property values increase). By including these levies in the calculation, House Bill 186 helps reduce the need to add additional millage, which can lead to increases on tax bills without a vote. This bill caps the growth of fixed-amount levies (bond and emergency). The cap will come from the Ohio Department of Taxation's Tax Commissioner annually.

    a) Ashtabula County Schools with these types of levies:
        a. Pymatuning Valley 3.1 mil Emergency
        b. Ashtabula Area City Schools: 3.0 mil bond
        c. Geneva Area City Schools: 2.0 mil bond
        d. Jefferson Area Schools: 3.1 mil bond
        e. Conneaut Area City Schools: 4.25 mil emergency

    b) Example of the 20-mil floor adjustments from Tax Year 2023 (paid in 2024)
        a. Ashtabula Area Schools: +3.1 mils
        b. Buckeye Local: +3.4 mils
        c. Conneaut City: +3.4 mils
        d. Geneva City Area: +4.1 mils
        e. Grand Valley: +4.4 mils
        f. Jefferson Area: +6.1 (voluntarily reduced 1.5)
        g. Pymatuning Valley: 7.6 (voluntarily reduced 1)

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Example: In the examples below:

1) Use an appraised value of $100,000 to start. Used a reappraisal increase of 30%.

2) The assessed value is 35% of the appraised value, and that is the value that is multiplied by the tax rate.

3) The Conneaut levy of 4.25 mils is used. To make the millage a tax rate, divide by 1000. 4.25 becomes .00425.

4) A 10% cap is used post HB 186 for the same scenario as "the old way," So a reduction factor of 90% on the *increase* is applied.

Method	Value	Assessed (35%)	Levy Rate	Reduction	Levy Tax	Increase
Old Way Base	$100,000	$35,000	0.004250	0	$148.75	0.00%
Old Way - Reappraisal	$130,000	$45,500	0.004250	0	$193.38	30.00%
New Way - Reappraisal	$130,000	$45,500	0.004250	90%	$163.63	10.00%

2) **House Bill 129:** Counts Emergency, Substitute, Incremental Growth, and Conversion Levies towards the 20-mil floor for school taxes. This was not the case prior. This will help limit the effect of the 20-mil floor.

3) **House Bill 335:** Limits the growth of Inside Millage. Much like the example above.

In the past (before 2020), the market and the revaluations were moderate, and Ohio's tax system worked as intended. With large value increases now being normal, the formula to calculate taxes had to be modified to prevent large increases in taxes. With the above measures now in place, entities that rely on inside millage and certain types of levies can still receive modest, more controlled growth in revenue. These increases may not always fully keep pace with rising costs, but they are designed to strike a balance, allowing essential services to continue while helping protect property owners from substantial tax increases after each reappraisal.

Coming in 2027: The Owner-Occupied Credit will start increasing, and the Non-Business Credit will decrease over 4 years. The result will be the elimination of the Non-Business Credit and an Owner-Occupied Credit of 15%. Current OOC = 2%+/- and Non-Bus is 9%+/-
Properties that are not owner-occupied will see an increase, and this will not affect farms.

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Real Estate Taxes 101

1) **What is millage?**
   a. 1 mil = $1 for every $1000 of assessed value. $100,000 appraised value x 35% = $35,000 assessed value = 1-mil is $35 for every $100,000 of appraised value.

2) **Property Taxes, where do they go and how are they dispersed?**
   a. Property taxes *stay within the county they are collected* in and made up of 2 parts.
   b. **Inside Millage:** Constitutional and unvoted called the "*inside 10-mils*"
      i. County **General Fund**
      ii. School **General Fund**
      iii. Municipality **General Fund**
   c. **Outside Millage:** Voted levies for local services (not exhaustive)
      i. Fire
      ii. Ambulance Services
      iii. Police
      iv. Road and Bridge
      v. Parks
      vi. Cemeteries
      vii. Children's Services
      viii. Mental Health
      ix. Developmentally Disabled
      x. Libraries
      xi. Joint Vocational School

- Exercise: Go to the Ashtabula County Auditor's website, do a property search. Click on Tax Distribution to see where the tax dollars go.

Authority	Levy	Year Levied	Gross Tax Rate	Effective Tax Rate	Total Taxes
ASHTABULA COUNTY	GENERAL FUND		2.217	2.217	220.86
ASHTABULA COUNTY	CHILDRENS SERVICES	2014	0	0	0
ASHTABULA COUNTY	CHILDREN SERVICES	2007	1.75	1.178696	117.42
ASHTABULA COUNTY	BOND		.293	.293	29.19
ASHTABULA COUNTY	MENTAL HEALTH & RET. 169 BD	1990	0	0	0
ASHTABULA COUNTY	MENTAL HEALTH & RET. 169 BD	1997	1.33	.604842	60.25
ASHTABULA COUNTY	MENTAL HEALTH & RET. 169 BD	1999	2	.909538	90.61
ASHTABULA COUNTY	MENTAL HEALTH & RET. 169 BD	2003	1.33	.818027	81.49
ASHTABULA COUNTY	MENTAL HEALTH 648 BOARD	2015	.6	.405529	40.4
ASHTABULA COUNTY	SENIOR SERVICES	2015	1	.675883	67.33
	SUB TOTAL:		10.52	7.102515	707.55
GENEVA AREA CSD	BOND ($23,110,000)	2002	2	2	199.24
GENEVA AREA CSD	CLASSROOM FACILITIES	2007	.5	.33005	32.88
GENEVA AREA CSD	CURRENT EXPENSE	1976	2.8	1.03969	103.57
GENEVA AREA CSD	CURRENT EXPENSE	1976	3.4	1.262481	125.77
GENEVA AREA CSD	CURRENT EXPENSE	1976	4.1	1.522403	151.66
GENEVA AREA CSD	CURRENT EXPENSE	1976	5.74	2.131365	212.33
GENEVA AREA CSD	CURRENT EXPENSE	1976	5.9	2.190776	218.25

Inside Mils

Outside(voted) Shows the year the levy was passed

Inside mils and **Bond** levies will have the same Gross and Effective Tax Rates – they DO NOT adjust when values change

3) **20-Mil Floor: What is it?**
   a. Related to school taxes only

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b. Guarantees that a school receives a minimum of 20 mils to operate.
  i. Includes general fund (inside millage)
  ii. Excludes emergency levies, permanent improvement levies and bonds

c. As values increase – the *tax rates decrease to keep the revenue at what the voters originally approved*. This rate decrease is what causes the 20-mil floor to decrease. This is why the Effective Rate is less than the Gross Rate

d. When the millage decreases, the State increases the tax rate to adjust the school rate back to 20 mils.

Doesn't count

GENEVA AREA CSD	BOND ($23,110,000)	2002	2	2	199.24
GENEVA AREA CSD	CLASSROOM FACILITIES	2007	.5	.33005	32.88
GENEVA AREA CSD	CURRENT EXPENSE	1976	2.8	1.03969	103.57
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GENEVA AREA CSD	CURRENT EXPENSE	1976	5.9	2.190776	218.25
GENEVA AREA CSD	CURRENT EXPENSE	1977	3.25	1.206783	120.22
GENEVA AREA CSD	CURRENT EXPENSE	1981	5.9	2.417961	240.88
GENEVA AREA CSD	CURRENT EXPENSE	1988	3.9	1.745055	173.84
GENEVA AREA CSD	CURRENT EXPENSE	1992	3.4	1.600519	159.44
GENEVA AREA CSD	CURRENT EXPENSE	1993	4	1.88298	187.58
GENEVA AREA CSD	GENERAL FUND		3	3	298.86
GENEVA AREA CSD	PERMANENT IMPROVEMENT	1999	0	0	0
	SUB TOTAL:		**47.89**	**22.330063**	**2224.52**

Doesn't count

Total Millage

Adjusted Millage

In this case: 22.330063 -2(bond) = 20.330063 - this school just above the 20-mil floor.

e. House Bill 186 passed in December 2025 will cap the increase due to large increases in property value. The large spikes in taxes in 2024 were caused by large value increases that caused large decreases in the tax rates for all levies. In most cases – the State adjustment to the 20-mil floor was in the 4-mil range for 6 of 7 districts in Ashtabula County.

4) What happens if real estate taxes are abolished?

a. All of the services provided by real estate taxes will be severely diminished or eliminated.

b. Example: In the exercise in #2 – see the Tax Distribution for affected entities.