



## Ohio Revised Code

### Section 3317.015 Certification of additional information.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) In addition to the information certified to the department of education and workforce and the office of budget and management under division (A) of section 3317.021 of the Revised Code, the tax commissioner shall, at the same time, certify the following information to the department and the office of budget and management for each city, exempted village, and local school district to be used for the same purposes as described under that division:

(1) The taxable value of the school district's carryover property, as defined in section 319.301 of the Revised Code, for the preceding tax year;

(2) The increase in such carryover value, if any, between the second preceding tax year and the preceding tax year as used in calculating the percentage reduction under section 319.301 of the Revised Code.

(B) For each fiscal year the department of education and workforce shall calculate each school district's recognized valuation in the following manner:

(1) For a school district located in a county in which a reappraisal or triennial update occurred in the preceding tax year, the recognized valuation equals the district's total taxable value for the preceding tax year minus two-thirds times the increase in the carryover value from the second preceding tax year to the preceding tax year.

(2) For a school district located in a county in which a reappraisal or triennial update occurred in the second preceding tax year, the recognized valuation equals the district's total taxable value for the preceding tax year minus one-third times the increase in the carryover value from the third preceding tax year to the second preceding tax year.

(3) For a school district located in a county in which a reappraisal or triennial update occurred in the third preceding tax year, the recognized valuation equals the district's total taxable value for the



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preceding tax year.

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