



## Ohio Administrative Code

### Rule 5703-25-49 Tax reduction factor; emergency school levy phase-in.

Effective: April 12, 2019

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The tax commissioner shall include emergency school levies authorized by the voters prior to January 1, 1985, as current expenses of a school district in making the computations required under paragraph (E) of rule 5703-25-45 of the Administrative Code for tax years 1986, 1987, and 1988. The exclusion of such levies from that computation as provided in paragraph (E)(4) of that rule shall apply to all emergency school levies authorized by the voters on or after January 1, 1985.

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