



## Ohio Revised Code

Section 3317.018 [Repealed 9/29/2017 by H.B. 49 of the 132nd General Assembly] School district capacity measure.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

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The department of education shall compute a school district's capacity measure as follows:

(A) Calculate the district's valuation index, which equals the following quotient:

(The district's three-year average valuation / the district's total ADM) / (the statewide three-year average valuation for school districts with a total ADM greater than zero / the statewide total ADM)

(B) Calculate the district's median income index, which equals the following quotient:

(The district's median Ohio adjusted gross income / the median of the median Ohio adjusted gross income of all districts statewide with a total ADM greater than zero)

(C) Determine the district's capacity measure as follows:

(1) If the district's median income index is less than the lower limit, then the district's capacity measure shall be equal to [the district's valuation index - (the lower limit - the district's median income index)].

(2) If the district's median income index is greater than or equal to the lower limit and less than or equal to the upper limit, then the district's capacity measure shall be equal to the district's valuation index.

(3) If the district's median income index is greater than the upper limit, then the district's capacity measure shall be equal to {the district's valuation index + [(the district's median income index - the upper limit) X (0.20 in fiscal year 2016 or 0.40 in fiscal year 2017)]}.

For purposes of these calculations, "upper limit" and "lower limit" shall be computed pursuant to



section 3317.019 of the Revised Code.

(D) Unless otherwise specified in this section, when performing the calculations required under this section, the department shall not round to fewer than four decimal places.

(E) For purposes of these calculations:

(1) For fiscal year 2016, "total ADM" means the total ADM for fiscal year 2015.

(2) For fiscal year 2017, "total ADM" means the total ADM for fiscal year 2016.

(3) "Median Ohio adjusted gross income" means the median Ohio adjusted gross income for tax year 2012 or 2013, whichever is the most recent tax year for which data is available.

(4) "Tax-exempt value" means the tax-exempt value for the most recent tax year for which data is available.