



## Ohio Revised Code

### Section 5727.14 Apportionment of value of property of interstate railroad.

Effective: January 1, 1980

Legislation: House Bill 145 - 113th General Assembly

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When a railroad company has part of its road in this state and part in another state, the tax commissioner shall take the entire value of the property of such public utility, determined in accordance with sections 5727.01 to 5727.62 of the Revised Code, and apportion it to this state in the proportion that the length of the road in this state bears to the whole length of road. As used in this section, "length of road" means the miles of single or first main track, measured by the distance between termini, over which railroad transportation service is performed.

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