



## Ohio Revised Code

### Section 5705.11 Distribution of revenue derived from federal government.

Effective: March 19, 1972

Legislation: House Bill 475 - 109th General Assembly

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Whenever lands are removed from the tax duplicate of a county under the act of June 28, 1938, 45 Stat. 535, 33 U.S.C.A. 701b, or the "Flood Control Act of 1954," 68 Stat. 1266, U.S.C.A. 701c-3, and the federal government makes payments to the county in lieu of the general real property taxes, in the form of rents or otherwise, such revenues shall be distributed by the board of county commissioners to the taxing districts for the purposes provided under such acts to the taxing districts adversely affected by the removal of said lands from the tax duplicate, in proportion to the amount of loss suffered by each taxing unit.

Loss shall be determined by multiplying the total value of the lands removed from the tax duplicate within the given taxing unit by the tax levy for that taxing unit.

"Total value of the lands removed from the tax duplicate" means the value on the tax duplicate at the time the lands were so removed.

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