



## Ohio Administrative Code

Rule 5703-25-47 Tax reduction factor; allocating taxes collected from each tax levy.

Effective: April 12, 2019

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For the purpose of ascertaining the net amount of taxes collected for each particular tax levy, pursuant to section 319.451 of the Revised Code, the county auditor shall use the tax reduction factors certified under paragraph (B)(1) of rule 5703-25-46 of the Administrative Code.

The composite tax reduction factors certified under paragraph (B)(2) of that rule shall never be used for this purpose.

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