

As Introduced

**129th General Assembly
Regular Session
2011-2012**

H. B. No. 547

Representative Pillich

—

A B I L L

To amend sections 5751.20 and 5751.21 of the Revised 1
Code to modify the school district reimbursement 2
schedule for the loss of revenue from the tangible 3
personal property tax phase-out. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5751.20 and 5751.21 of the Revised 5
Code be amended to read as follows: 6

Sec. 5751.20. (A) As used in sections 5751.20 to 5751.22 of 7
the Revised Code: 8

(1) "School district," "joint vocational school district," 9
"local taxing unit," "recognized valuation," "fixed-rate levy," 10
and "fixed-sum levy" have the same meanings as used in section 11
5727.84 of the Revised Code. 12

(2) "State education aid" for a school district means the 13
following: 14

(a) For fiscal years prior to fiscal year 2010, the sum of 15
state aid amounts computed for the district under the following 16
provisions, as they existed for the applicable fiscal year: 17
division (A) of section 3317.022 of the Revised Code, including 18
the amounts calculated under sections 3317.029 and 3317.0217 of 19

the Revised Code; divisions (C)(1), (C)(4), (D), (E), and (F) of 20
section 3317.022; divisions (B), (C), and (D) of section 3317.023; 21
divisions (L) and (N) of section 3317.024; section 3317.0216; and 22
any unit payments for gifted student services paid under sections 23
3317.05, 3317.052, and 3317.053 of the Revised Code; except that, 24
for fiscal years 2008 and 2009, the amount computed for the 25
district under Section 269.20.80 of H.B. 119 of the 127th general 26
assembly and as that section subsequently may be amended shall be 27
substituted for the amount computed under division (D) of section 28
3317.022 of the Revised Code, and the amount computed under 29
Section 269.30.80 of H.B. 119 of the 127th general assembly and as 30
that section subsequently may be amended shall be included. 31

(b) For fiscal years 2010 and 2011, the sum of the amounts 32
computed under former sections 3306.052, 3306.12, 3306.13, 33
3306.19, 3306.191, and 3306.192 of the Revised Code; 34

(c) For fiscal years 2012 and 2013, the amount paid in 35
accordance with ~~the section~~ Section 267.30.50 of H.B. 153 of the 36
129th general assembly entitled "FUNDING FOR CITY, EXEMPTED 37
VILLAGE, AND LOCAL SCHOOL DISTRICTS." 38

(3) "State education aid" for a joint vocational school 39
district means the following: 40

(a) For fiscal years prior to fiscal year 2010, the sum of 41
the state aid computed for the district under division (N) of 42
section 3317.024 and section 3317.16 of the Revised Code, except 43
that, for fiscal years 2008 and 2009, the amount computed under 44
Section 269.30.80 of H.B. 119 of the 127th general assembly and as 45
that section subsequently may be amended shall be included. 46

(b) For fiscal years 2010 and 2011, the amount paid in 47
accordance with ~~the section~~ Section 265.30.50 of H.B. 1 of the 48
128th general assembly entitled "FUNDING FOR JOINT VOCATIONAL 49
SCHOOL DISTRICTS." 50

(c) For fiscal years 2012 and 2013, the amount paid in accordance with ~~the section~~ Section 267.30.60 of H.B. 153 of the 129th general assembly entitled "FUNDING FOR JOINT VOCATIONAL SCHOOL DISTRICTS."

(4) "State education aid offset" means the amount determined for each school district or joint vocational school district under division (A)(1) of section 5751.21 of the Revised Code.

(5) "Machinery and equipment property tax value loss" means the amount determined under division (C)(1) of this section.

(6) "Inventory property tax value loss" means the amount determined under division (C)(2) of this section.

(7) "Furniture and fixtures property tax value loss" means the amount determined under division (C)(3) of this section.

(8) "Machinery and equipment fixed-rate levy loss" means the amount determined under division (D)(1) of this section.

(9) "Inventory fixed-rate levy loss" means the amount determined under division (D)(2) of this section.

(10) "Furniture and fixtures fixed-rate levy loss" means the amount determined under division (D)(3) of this section.

(11) "Total fixed-rate levy loss" means the sum of the machinery and equipment fixed-rate levy loss, the inventory fixed-rate levy loss, the furniture and fixtures fixed-rate levy loss, and the telephone company fixed-rate levy loss.

(12) "Fixed-sum levy loss" means the amount determined under division (E) of this section.

(13) "Machinery and equipment" means personal property subject to the assessment rate specified in division (F) of section 5711.22 of the Revised Code.

(14) "Inventory" means personal property subject to the assessment rate specified in division (E) of section 5711.22 of

the Revised Code.	81
(15) "Furniture and fixtures" means personal property subject to the assessment rate specified in division (G) of section 5711.22 of the Revised Code.	82 83 84
(16) "Qualifying levies" are levies in effect for tax year 2004 or applicable to tax year 2005 or approved at an election conducted before September 1, 2005. For the purpose of determining the rate of a qualifying levy authorized by section 5705.212 or 5705.213 of the Revised Code, the rate shall be the rate that would be in effect for tax year 2010.	85 86 87 88 89 90
(17) "Telephone property" means tangible personal property of a telephone, telegraph, or interexchange telecommunications company subject to an assessment rate specified in section 5727.111 of the Revised Code in tax year 2004.	91 92 93 94
(18) "Telephone property tax value loss" means the amount determined under division (C)(4) of this section.	95 96
(19) "Telephone property fixed-rate levy loss" means the amount determined under division (D)(4) of this section.	97 98
(20) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.	99 100 101 102
(21) "Median estate tax collections" means, in the case of a municipal corporation to which revenue from the taxes levied in Chapter 5731. of the Revised Code was distributed in each of calendar years 2006, 2007, 2008, and 2009, the median of those distributions. In the case of a municipal corporation to which no distributions were made in one or more of those years, "median estate tax collections" means zero.	103 104 105 106 107 108 109
(22) "Total resources," in the case of a school district,	110

means the sum of the amounts in divisions (A)(22)(a) to (h) of 111
this section less any reduction required under division (A)(32) of 112
this section. 113

(a) The state education aid for fiscal year 2010; 114

(b) The sum of the payments received by the school district 115
in fiscal year 2010 for current expense levy losses pursuant to 116
division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of 117
section 5751.21 of the Revised Code, excluding the portion of such 118
payments attributable to levies for joint vocational school 119
district purposes; 120

(c) The sum of fixed-sum levy loss payments received by the 121
school district in fiscal year 2010 pursuant to division (E)(1) of 122
section 5727.85 and division (E)(1) of section 5751.21 of the 123
Revised Code for fixed-sum levies imposed for a purpose other than 124
paying debt charges; 125

(d) Fifty per cent of the school district's taxes charged and 126
payable against all property on the tax list of real and public 127
utility property for current expense purposes for tax year 2008, 128
including taxes charged and payable from emergency levies imposed 129
under section 5709.194 of the Revised Code and excluding taxes 130
levied for joint vocational school district purposes; 131

(e) Fifty per cent of the school district's taxes charged and 132
payable against all property on the tax list of real and public 133
utility property for current expenses for tax year 2009, including 134
taxes charged and payable from emergency levies and excluding 135
taxes levied for joint vocational school district purposes; 136

(f) The school district's taxes charged and payable against 137
all property on the general tax list of personal property for 138
current expenses for tax year 2009, including taxes charged and 139
payable from emergency levies; 140

(g) The amount certified for fiscal year 2010 under division 141

(A)(2) of section 3317.08 of the Revised Code;	142
(h) Distributions received during calendar year 2009 from taxes levied under section 718.09 of the Revised Code.	143 144
(23) "Total resources," in the case of a joint vocational school district, means the sum of amounts in divisions (A)(23)(a) to (g) of this section less any reduction required under division (A)(32) of this section.	145 146 147 148
(a) The state education aid for fiscal year 2010;	149
(b) The sum of the payments received by the joint vocational school district in fiscal year 2010 for current expense levy losses pursuant to division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of section 5751.21 of the Revised Code;	150 151 152 153
(c) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2008;	154 155 156 157
(d) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses for tax year 2009;	158 159 160 161
(e) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2008;	162 163 164 165 166
(f) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2009;	167 168 169 170 171

(g) The joint vocational school district's taxes charged and payable against all property on the general tax list of personal property for current expenses for tax year 2009.

(24) "Total resources," in the case of county mental health and disability related functions, means the sum of the amounts in divisions (A)(24)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for mental health and developmental disability related functions in calendar year 2010 under division (A)(1) of section 5727.86 and ~~division~~ divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for mental health and developmental disability related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(25) "Total resources," in the case of county senior services related functions, means the sum of the amounts in divisions (A)(25)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for senior services related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for senior services related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(26) "Total resources," in the case of county children's services related functions, means the sum of the amounts in divisions (A)(26)(a) and (b) of this section less any reduction

required under division (A)(32) of this section.	203
(a) The sum of the payments received by the county for children's services related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;	204 205 206 207
(b) With respect to taxes levied by the county for children's services related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.	208 209 210 211
(27) "Total resources," in the case of county public health related functions, means the sum of the amounts in divisions (A)(27)(a) and (b) of this section less any reduction required under division (A)(32) of this section.	212 213 214 215
(a) The sum of the payments received by the county for public health related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;	216 217 218 219
(b) With respect to taxes levied by the county for public health related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.	220 221 222 223
(28) "Total resources," in the case of all county functions not included in divisions (A)(24) to (27) of this section, means the sum of the amounts in divisions (A)(28)(a) to (d) of this section less any reduction required under division (A)(32) of this section.	224 225 226 227 228
(a) The sum of the payments received by the county for all other purposes in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;	229 230 231 232

(b) The county's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to taxes levied by the county for all other purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009, excluding taxes charged and payable for the purpose of paying debt charges;

(d) The sum of the amounts distributed to the county in calendar year 2010 for the taxes levied pursuant to sections 5739.021 and 5741.021 of the Revised Code.

(29) "Total resources," in the case of a municipal corporation, means the sum of the amounts in divisions (A)(29)(a) to (g) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the municipal corporation in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) The municipal corporation's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) The sum of the amounts distributed to the municipal

corporation in calendar year 2010 pursuant to section 5747.50 of 264
the Revised Code; 265

(d) With respect to taxes levied by the municipal 266
corporation, the taxes charged and payable against all property on 267
the tax list of real and public utility property for current 268
expenses, defined in division (A)(33) of this section, for tax 269
year 2009; 270

(e) The amount of admissions tax collected by the municipal 271
corporation in calendar year 2008, or if such information has not 272
yet been reported to the tax commissioner, in the most recent year 273
before 2008 for which the municipal corporation has reported data 274
to the commissioner; 275

(f) The amount of income taxes collected by the municipal 276
corporation in calendar year 2008, or if such information has not 277
yet been reported to the tax commissioner, in the most recent year 278
before 2008 for which the municipal corporation has reported data 279
to the commissioner; 280

(g) The municipal corporation's median estate tax 281
collections. 282

(30) "Total resources," in the case of a township, means the 283
sum of the amounts in divisions (A)(30)(a) to (c) of this section 284
less any reduction required under division (A)(32) of this 285
section. 286

(a) The sum of the payments received by the township in 287
calendar year 2010 pursuant to division (A)(1) of section 5727.86 288
of the Revised Code and divisions (A)(1) and (2) of section 289
5751.22 of the Revised Code as they existed at that time, 290
excluding payments received for debt purposes; 291

(b) The township's percentage share of county undivided local 292
government fund allocations as certified to the tax commissioner 293
for calendar year 2010 by the county auditor under division (J) of 294

section 5747.51 of the Revised Code or division (F) of section	295
5747.53 of the Revised Code multiplied by the total amount	296
actually distributed in calendar year 2010 from the county	297
undivided local government fund;	298
(c) With respect to taxes levied by the township, the taxes	299
charged and payable against all property on the tax list of real	300
and public utility property for tax year 2009 excluding taxes	301
charged and payable for the purpose of paying debt charges.	302
(31) "Total resources," in the case of a local taxing unit	303
that is not a county, municipal corporation, or township, means	304
the sum of the amounts in divisions (A)(31)(a) to (e) of this	305
section less any reduction required under division (A)(32) of this	306
section.	307
(a) The sum of the payments received by the local taxing unit	308
in calendar year 2010 pursuant to division (A)(1) of section	309
5727.86 of the Revised Code and divisions (A)(1) and (2) of	310
section 5751.22 of the Revised Code as they existed at that time;	311
(b) The local taxing unit's percentage share of county	312
undivided local government fund allocations as certified to the	313
tax commissioner for calendar year 2010 by the county auditor	314
under division (J) of section 5747.51 of the Revised Code or	315
division (F) of section 5747.53 of the Revised Code multiplied by	316
the total amount actually distributed in calendar year 2010 from	317
the county undivided local government fund;	318
(c) With respect to taxes levied by the local taxing unit,	319
the taxes charged and payable against all property on the tax list	320
of real and public utility property for tax year 2009 excluding	321
taxes charged and payable for the purpose of paying debt charges;	322
(d) The amount received from the tax commissioner during	323
calendar year 2010 for sales or use taxes authorized under	324
sections 5739.023 and 5741.022 of the Revised Code;	325

(e) For institutions of higher education receiving tax revenue from a local levy, as identified in section 3358.02 of the Revised Code, the final state share of instruction allocation for fiscal year 2010 as calculated by the board of regents and reported to the state controlling board.

(32) If a fixed-rate levy that is a qualifying levy is not imposed in any year after tax year 2010, "total resources" used to compute payments to be made under division (C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is imposed shall be reduced by the amount of payments attributable to the fixed-rate levy loss of that levy as would be computed under division (C)(2) of section 5727.85, division (A)(1) of section 5727.85, divisions (C)(8) and (9) of section 5751.21, or division (A)(1) of section 5751.22 of the Revised Code.

(33) "Municipal current expense property tax levies" means all property tax levies of a municipality, except those with the following levy names: airport resurfacing; bond or any levy name including the word "bond"; capital improvement or any levy name including the word "capital"; debt or any levy name including the word "debt"; equipment or any levy name including the word "equipment," unless the levy is for combined operating and equipment; employee termination fund; fire pension or any levy containing the word "pension," including police pensions; fireman's fund or any practically similar name; sinking fund; road improvements or any levy containing the word "road"; fire truck or apparatus; flood or any levy containing the word "flood"; conservancy district; county health; note retirement; sewage, or any levy containing the words "sewage" or "sewer"; park improvement; parkland acquisition; storm drain; street or any levy name containing the word "street"; lighting, or any levy name containing the word "lighting"; and water.

(34) "Current expense TPP allocation" means, in the case of a school district or joint vocational school district, the sum of the payments received by the school district in fiscal year 2011 pursuant to divisions (C)(10) and (11) of section 5751.21 of the Revised Code to the extent paid for current expense levies. In the case of a municipal corporation, "current expense TPP allocation" means the sum of the payments received by the municipal corporation in calendar year 2010 pursuant to divisions (A)(1) and (2) of section 5751.22 of the Revised Code to the extent paid for municipal current expense property tax levies as defined in division (A)(33) of this section. If a fixed-rate levy that is a qualifying levy is not imposed in any year after tax year 2010, "current expense TPP allocation" used to compute payments to be made under division (C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is imposed shall be reduced by the amount of payments attributable to the fixed-rate levy loss of that levy as would be computed under divisions (C)(10) and (11) of section 5751.21 or division (A)(1) of section 5751.22 of the Revised Code.

(35) "TPP allocation" means the sum of payments received by a local taxing unit in calendar year 2010 pursuant to divisions (A)(1) and (2) of section 5751.22 of the Revised Code. If a fixed-rate levy that is a qualifying levy is not imposed in any year after tax year 2010, "TPP allocation" used to compute payments to be made under division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is imposed shall be reduced by the amount of payment attributable to the fixed-rate levy loss of that levy as would be computed under division (A)(1) of that section.

(36) "Total TPP allocation" means, in the case of a school district or joint vocational school district, the sum of the

amounts received in fiscal year 2011 pursuant to divisions (C)(10) 390
and (11) and (D) of section 5751.21 of the Revised Code. In the 391
case of a local taxing unit, "total TPP allocation" means the sum 392
of payments received by the unit in calendar year 2010 pursuant to 393
divisions (A)(1), (2), and (3) of section 5751.22 of the Revised 394
Code. If a fixed-rate levy that is a qualifying levy is not 395
imposed in any year after tax year 2010, "total TPP allocation" 396
used to compute payments to be made under division (C)(12) of 397
section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of 398
the Revised Code in the tax years following the last year the levy 399
is imposed shall be reduced by the amount of payments attributable 400
to the fixed-rate levy less of that levy as would be computed 401
under divisions (C)(10) and (11) of section 5751.21 or division 402
(A)(1) of section 5751.22 of the Revised Code. 403

(37) "Non-current expense TPP allocation" means the 404
difference of total TPP allocation minus the sum of current 405
expense TPP allocation and the portion of total TPP allocation 406
constituting reimbursement for debt levies, pursuant to division 407
(D) of section 5751.21 of the Revised Code in the case of a school 408
district or joint vocational school district and pursuant to 409
division (A)(3) of section 5751.22 of the Revised Code in the case 410
of a municipal corporation. 411

(38) "Threshold per cent" means, in the case of a school 412
district or joint vocational school district, two per cent for 413
fiscal year 2012 and four per cent for fiscal ~~years~~ year 2013 ~~and~~ 414
~~thereafter~~. In the case of a local taxing unit, "threshold per 415
cent" means two per cent for tax year 2011, four per cent for tax 416
year 2012, and six per cent for tax years 2013 and thereafter. 417

(B) The commercial activities tax receipts fund is hereby 418
created in the state treasury and shall consist of money arising 419
from the tax imposed under this chapter. Eighty-five 420
one-hundredths of one per cent of the money credited to that fund 421

shall be credited to the tax reform system implementation fund, 422
 which is hereby created in the state treasury, and shall be used 423
 to defray the costs incurred by the department of taxation in 424
 administering the tax imposed by this chapter and in implementing 425
 tax reform measures. The remainder in the commercial activities 426
 tax receipts fund shall be credited for each fiscal year in the 427
 following percentages to the general revenue fund, to the school 428
 district tangible property tax replacement fund, which is hereby 429
 created in the state treasury for the purpose of making the 430
 payments described in section 5751.21 of the Revised Code, and to 431
 the local government tangible property tax replacement fund, which 432
 is hereby created in the state treasury for the purpose of making 433
 the payments described in section 5751.22 of the Revised Code, in 434
 the following percentages: 435

Fiscal year	General Revenue Fund	School District Tangible Property Tax Replacement Fund	Local Government Tangible Property Tax Replacement Fund	
2006	67.7%	22.6%	9.7%	437
2007	0%	70.0%	30.0%	438
2008	0%	70.0%	30.0%	439
2009	0%	70.0%	30.0%	440
2010	0%	70.0%	30.0%	441
2011	0%	70.0%	30.0%	442
2012	25.0%	52.5%	22.5%	443
2013 and thereafter	50.0%	35.0%	15.0%	444

(C) Not later than September 15, 2005, the tax commissioner 445
 shall determine for each school district, joint vocational school 446
 district, and local taxing unit its machinery and equipment, 447
 inventory property, furniture and fixtures property, and telephone 448
 property tax value losses, which are the applicable amounts 449
 described in divisions (C)(1), (2), (3), and (4) of this section, 450

except as provided in division (C)(5) of this section:	451
(1) Machinery and equipment property tax value loss is the	452
taxable value of machinery and equipment property as reported by	453
taxpayers for tax year 2004 multiplied by:	454
(a) For tax year 2006, thirty-three and eight-tenths per	455
cent;	456
(b) For tax year 2007, sixty-one and three-tenths per cent;	457
(c) For tax year 2008, eighty-three per cent;	458
(d) For tax year 2009 and thereafter, one hundred per cent.	459
(2) Inventory property tax value loss is the taxable value of	460
inventory property as reported by taxpayers for tax year 2004	461
multiplied by:	462
(a) For tax year 2006, a fraction, the numerator of which is	463
five and three-fourths and the denominator of which is	464
twenty-three;	465
(b) For tax year 2007, a fraction, the numerator of which is	466
nine and one-half and the denominator of which is twenty-three;	467
(c) For tax year 2008, a fraction, the numerator of which is	468
thirteen and one-fourth and the denominator of which is	469
twenty-three;	470
(d) For tax year 2009 and thereafter a fraction, the	471
numerator of which is seventeen and the denominator of which is	472
twenty-three.	473
(3) Furniture and fixtures property tax value loss is the	474
taxable value of furniture and fixture property as reported by	475
taxpayers for tax year 2004 multiplied by:	476
(a) For tax year 2006, twenty-five per cent;	477
(b) For tax year 2007, fifty per cent;	478
(c) For tax year 2008, seventy-five per cent;	479

(d) For tax year 2009 and thereafter, one hundred per cent. 480

The taxable value of property reported by taxpayers used in 481
divisions (C)(1), (2), and (3) of this section shall be such 482
values as determined to be final by the tax commissioner as of 483
August 31, 2005. Such determinations shall be final except for any 484
correction of a clerical error that was made prior to August 31, 485
2005, by the tax commissioner. 486

(4) Telephone property tax value loss is the taxable value of 487
telephone property as taxpayers would have reported that property 488
for tax year 2004 if the assessment rate for all telephone 489
property for that year were twenty-five per cent, multiplied by: 490

(a) For tax year 2006, zero per cent; 491

(b) For tax year 2007, zero per cent; 492

(c) For tax year 2008, zero per cent; 493

(d) For tax year 2009, sixty per cent; 494

(e) For tax year 2010, eighty per cent; 495

(f) For tax year 2011 and thereafter, one hundred per cent. 496

(5) Division (C)(5) of this section applies to any school 497
district, joint vocational school district, or local taxing unit 498
in a county in which is located a facility currently or formerly 499
devoted to the enrichment or commercialization of uranium or 500
uranium products, and for which the total taxable value of 501
property listed on the general tax list of personal property for 502
any tax year from tax year 2001 to tax year 2004 was fifty per 503
cent or less of the taxable value of such property listed on the 504
general tax list of personal property for the next preceding tax 505
year. 506

In computing the fixed-rate levy losses under divisions 507
(D)(1), (2), and (3) of this section for any school district, 508
joint vocational school district, or local taxing unit to which 509

division (C)(5) of this section applies, the taxable value of such 510
property as listed on the general tax list of personal property 511
for tax year 2000 shall be substituted for the taxable value of 512
such property as reported by taxpayers for tax year 2004, in the 513
taxing district containing the uranium facility, if the taxable 514
value listed for tax year 2000 is greater than the taxable value 515
reported by taxpayers for tax year 2004. For the purpose of making 516
the computations under divisions (D)(1), (2), and (3) of this 517
section, the tax year 2000 valuation is to be allocated to 518
machinery and equipment, inventory, and furniture and fixtures 519
property in the same proportions as the tax year 2004 values. For 520
the purpose of the calculations in division (A) of section 5751.21 521
of the Revised Code, the tax year 2004 taxable values shall be 522
used. 523

To facilitate the calculations required under division (C) of 524
this section, the county auditor, upon request from the tax 525
commissioner, shall provide by August 1, 2005, the values of 526
machinery and equipment, inventory, and furniture and fixtures for 527
all single-county personal property taxpayers for tax year 2004. 528

(D) Not later than September 15, 2005, the tax commissioner 529
shall determine for each tax year from 2006 through 2009 for each 530
school district, joint vocational school district, and local 531
taxing unit its machinery and equipment, inventory, and furniture 532
and fixtures fixed-rate levy losses, and for each tax year from 533
2006 through 2011 its telephone property fixed-rate levy loss. 534
Except as provided in division (F) of this section, such losses 535
are the applicable amounts described in divisions (D)(1), (2), 536
(3), and (4) of this section: 537

(1) The machinery and equipment fixed-rate levy loss is the 538
machinery and equipment property tax value loss multiplied by the 539
sum of the tax rates of fixed-rate qualifying levies. 540

(2) The inventory fixed-rate loss is the inventory property 541

tax value loss multiplied by the sum of the tax rates of 542
fixed-rate qualifying levies. 543

(3) The furniture and fixtures fixed-rate levy loss is the 544
furniture and fixture property tax value loss multiplied by the 545
sum of the tax rates of fixed-rate qualifying levies. 546

(4) The telephone property fixed-rate levy loss is the 547
telephone property tax value loss multiplied by the sum of the tax 548
rates of fixed-rate qualifying levies. 549

(E) Not later than September 15, 2005, the tax commissioner 550
shall determine for each school district, joint vocational school 551
district, and local taxing unit its fixed-sum levy loss. The 552
fixed-sum levy loss is the amount obtained by subtracting the 553
amount described in division (E)(2) of this section from the 554
amount described in division (E)(1) of this section: 555

(1) The sum of the machinery and equipment property tax value 556
loss, the inventory property tax value loss, ~~and~~ the furniture and 557
fixtures property tax value loss, ~~and, for 2008 through 2010,~~ the 558
telephone property tax value loss of the district or unit 559
multiplied by the sum of the fixed-sum tax rates of qualifying 560
levies. For 2006 through 2010, this computation shall include all 561
qualifying levies remaining in effect for the current tax year and 562
any school district levies imposed under section 5705.194 or 563
5705.213 of the Revised Code that are qualifying levies not 564
remaining in effect for the current year. For 2011 ~~through 2017 in~~ 565
~~the case of school district levies imposed under section 5705.194~~ 566
~~or 5705.213 of the Revised Code and for all years after 2010 in~~ 567
~~the case of other fixed sum levies and thereafter,~~ this 568
computation shall include only qualifying levies remaining in 569
effect for the current year. For purposes of this computation, a 570
qualifying school district levy imposed under section 5705.194 or 571
5705.213 of the Revised Code remains in effect in a year after 572
2010 only if, for that year, the board of education levies a 573

school district levy imposed under section 5705.194, 5705.199, 574
5705.213, or 5705.219 of the Revised Code for an annual sum at 575
least equal to the annual sum levied by the board in tax year 2004 576
less the amount of the payment certified under this division for 577
2006. 578

(2) The total taxable value in tax year 2004 less the sum of 579
the machinery and equipment, inventory, furniture and fixtures, 580
and telephone property tax value losses in each school district, 581
joint vocational school district, and local taxing unit multiplied 582
by one-half of one mill per dollar. 583

(3) For the calculations in divisions (E)(1) and (2) of this 584
section, the tax value losses are those that would be calculated 585
for tax year 2009 under divisions (C)(1), (2), and (3) of this 586
section and for tax year 2011 under division (C)(4) of this 587
section. 588

(4) To facilitate the calculation under divisions (D) and (E) 589
of this section, not later than September 1, 2005, any school 590
district, joint vocational school district, or local taxing unit 591
that has a qualifying levy that was approved at an election 592
conducted during 2005 before September 1, 2005, shall certify to 593
the tax commissioner a copy of the county auditor's certificate of 594
estimated property tax millage for such levy as required under 595
division (B) of section 5705.03 of the Revised Code, which is the 596
rate that shall be used in the calculations under such divisions. 597

If the amount determined under division (E) of this section 598
for any school district, joint vocational school district, or 599
local taxing unit is greater than zero, that amount shall equal 600
the reimbursement to be paid pursuant to division (E) of section 601
5751.21 or division (A)(3) of section 5751.22 of the Revised Code, 602
and the one-half of one mill that is subtracted under division 603
(E)(2) of this section shall be apportioned among all contributing 604
fixed-sum levies in the proportion that each levy bears to the sum 605

of all fixed-sum levies within each school district, joint vocational school district, or local taxing unit.

(F) If a school district levies a tax under section 5705.219 of the Revised Code, the fixed-rate levy loss for qualifying levies, to the extent repealed under that section, shall equal the sum of the following amounts in lieu of the amounts computed for such levies under division (D) of this section:

(1) The sum of the rates of qualifying levies to the extent so repealed multiplied by the sum of the machinery and equipment, inventory, and furniture and fixtures tax value losses for 2009 ~~as determined under that division;~~

(2) The sum of the rates of qualifying levies to the extent so repealed multiplied by the telephone property tax value loss for 2011 ~~as determined under that division.~~

The fixed-rate levy losses for qualifying levies to the extent not repealed under section 5705.219 of the Revised Code shall be as determined under division (D) of this section. The revised fixed-rate levy losses determined under this division and division (D) of this section first apply in the year following the first year the district levies the tax under section 5705.219 of the Revised Code.

(G) Not later than October 1, 2005, the tax commissioner shall certify to the department of education for every school district and joint vocational school district the machinery and equipment, inventory, furniture and fixtures, and telephone property tax value losses determined under division (C) of this section, the machinery and equipment, inventory, furniture and fixtures, and telephone fixed-rate levy losses determined under division (D) of this section, and the fixed-sum levy losses calculated under division (E) of this section. The calculations under divisions (D) and (E) of this section shall separately

display the levy loss for each levy eligible for reimbursement. 637

(H) Not later than October 1, 2005, the tax commissioner 638
shall certify the amount of the fixed-sum levy losses to the 639
county auditor of each county in which a school district, joint 640
vocational school district, or local taxing unit with a fixed-sum 641
levy loss reimbursement has territory. 642

(I) Not later than the twenty-eighth day of February each 643
year beginning in 2011 and ending in 2014, the tax commissioner 644
shall certify to the department of education for each school 645
district first levying a tax under section 5705.219 of the Revised 646
Code in the preceding year the revised fixed-rate levy losses 647
determined under divisions (D) and (F) of this section. 648

Sec. 5751.21. (A) Not later than the thirtieth day of July of 649
2007 through 2010, the department of education shall consult with 650
the director of budget and management and determine the following 651
for each school district and each joint vocational school district 652
eligible for payment under division (B) of this section: 653

(1) The state education aid offset, which, except as provided 654
in division (A)(1)(c) of this section, is the difference obtained 655
by subtracting the amount described in division (A)(1)(b) of this 656
section from the amount described in division (A)(1)(a) of this 657
section: 658
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(a) The state education aid computed for the school district 660
or joint vocational school district for the current fiscal year as 661
of the thirtieth day of July; 662

(b) The state education aid that would be computed for the 663
school district or joint vocational school district for the 664
current fiscal year as of the thirtieth day of July if the 665
valuation used in the calculation in division (B)(1) of section 666

3306.13 of the Revised Code as that division existed for fiscal 667
years 2010 and 2011 included the machinery and equipment, 668
inventory, furniture and fixtures, and telephone property tax 669
value losses for the school district or joint vocational school 670
district for the second preceding tax year, and if taxes charged 671
and payable associated with the tax value losses are accounted for 672
in any state education aid computation dependent on taxes charged 673
and payable. 674

(c) The state education aid offset for fiscal year 2010 and 675
fiscal year 2011 equals the greater of the state education aid 676
offset calculated for that fiscal year under divisions (A)(1)(a) 677
and (b) of this section and the state education aid offset 678
calculated for fiscal year 2009. For fiscal year 2012 and 2013, 679
the state education aid offset equals the state education aid 680
offset for fiscal year 2011. 681

(2) For fiscal years 2008 through 2011, the greater of zero 682
or the difference obtained by subtracting the state education aid 683
offset determined under division (A)(1) of this section from the 684
sum of the machinery and equipment fixed-rate levy loss, the 685
inventory fixed-rate levy loss, furniture and fixtures fixed-rate 686
levy loss, and telephone property fixed-rate levy loss certified 687
under divisions (G) and (I) of section 5751.20 of the Revised Code 688
for all taxing districts in each school district and joint 689
vocational school district for the second preceding tax year. 690

By the thirtieth day of July of each such year, the 691
department of education and the director of budget and management 692
shall agree upon the amount to be determined under division (A)(1) 693
of this section. 694

(B) On or before the thirty-first day of August of 2008, 695
2009, and 2010, the department of education shall recalculate the 696
offset described under division (A) of this section for the 697
previous fiscal year and recalculate the payments made under 698

division (C) of this section in the preceding fiscal year using 699
the offset calculated under this division. If the payments 700
calculated under this division differ from the payments made under 701
division (C) of this section in the preceding fiscal year, the 702
difference shall either be paid to a school district or recaptured 703
from a school district through an adjustment at the same times 704
during the current fiscal year that the payments under division 705
(C) of this section are made. In August and October of the current 706
fiscal year, the amount of each adjustment shall be three-sevenths 707
of the amount calculated under this division. In May of the 708
current fiscal year, the adjustment shall be one-seventh of the 709
amount calculated under this division. 710

(C) The department of education shall pay from the school 711
district tangible property tax replacement fund to each school 712
district and joint vocational school district all of the following 713
for fixed-rate levy losses certified under divisions (G) and (I) 714
of section 5751.20 of the Revised Code: 715

(1) On or before May 31, 2006, one-seventh of the total 716
fixed-rate levy loss for tax year 2006; 717

(2) On or before August 31, 2006, and October 31, 2006, 718
one-half of six-sevenths of the total fixed-rate levy loss for tax 719
year 2006; 720

(3) On or before May 31, 2007, one-seventh of the total 721
fixed-rate levy loss for tax year 2007; 722

(4) On or before August 31, 2007, and October 31, 2007, 723
forty-three per cent of the amount determined under division 724
(A)(2) of this section for fiscal year 2008, but not less than 725
zero, plus one-half of six-sevenths of the difference between the 726
total fixed-rate levy loss for tax year 2007 and the total 727
fixed-rate levy loss for tax year 2006. 728

(5) On or before May 31, 2008, fourteen per cent of the 729

amount determined under division (A)(2) of this section for fiscal 730
year 2008, but not less than zero, plus one-seventh of the 731
difference between the total fixed-rate levy loss for tax year 732
2008 and the total fixed-rate levy loss for tax year 2006. 733

(6) On or before August 31, 2008, and October 31, 2008, 734
forty-three per cent of the amount determined under division 735
(A)(2) of this section for fiscal year 2009, but not less than 736
zero, plus one-half of six-sevenths of the difference between the 737
total fixed-rate levy loss in tax year 2008 and the total 738
fixed-rate levy loss in tax year 2007. 739

(7) On or before May 31, 2009, fourteen per cent of the 740
amount determined under division (A)(2) of this section for fiscal 741
year 2009, but not less than zero, plus one-seventh of the 742
difference between the total fixed-rate levy loss for tax year 743
2009 and the total fixed-rate levy loss for tax year 2007. 744

(8) On or before August 31, 2009, and October 31, 2009, 745
forty-three per cent of the amount determined under division 746
(A)(2) of this section for fiscal year 2010, but not less than 747
zero, plus one-half of six-sevenths of the difference between the 748
total fixed-rate levy loss in tax year 2009 and the total 749
fixed-rate levy loss in tax year 2008. 750

(9) On or before May 31, 2010, fourteen per cent of the 751
amount determined under division (A)(2) of this section for fiscal 752
year 2010, but not less than zero, plus one-seventh of the 753
difference between the total fixed-rate levy loss in tax year 2010 754
and the total fixed-rate levy loss in tax year 2008. 755

(10) On or before August 31, 2010, and October 31, 2010, 756
forty-three per cent of the amount determined under division 757
(A)(2) of this section for fiscal year 2011, but not less than 758
zero, plus one-half of six-sevenths of the difference between the 759
telephone property fixed-rate levy loss for tax year 2010 and the 760

telephone property fixed-rate levy loss for tax year 2009. 761

(11) On or before May 31, 2011, fourteen per cent of the 762
amount determined under division (A)(2) of this section for fiscal 763
year 2011, but not less than zero, plus one-seventh of the 764
difference between the telephone property fixed-rate levy loss for 765
tax year 2011 and the telephone property fixed-rate levy loss for 766
tax year 2009. 767

(12) For fiscal years 2012 and ~~thereafter~~ 2013, the sum of 768
the amounts in divisions (C)(12)(a) or (b) and (c) of this section 769
shall be paid on or before the twentieth day of November and the 770
last day of May: 771

(a) If the ratio of current expense TPP allocation to total 772
resources is equal to or less than the threshold per cent, zero; 773

(b) If the ratio of current expense TPP allocation to total 774
resources is greater than the threshold per cent, fifty per cent 775
of the difference of current expense TPP allocation minus the 776
product of total resources multiplied by the threshold per cent; 777

(c) Fifty per cent of the product of non-current expense TPP 778
allocation multiplied by seventy-five per cent for fiscal year 779
2012 and fifty per cent for fiscal years 2013 and thereafter. 780

(13) For fiscal years 2014 and thereafter, one-half of the 781
amount calculated under division (C)(13)(a) of this section shall 782
be paid on or before the twentieth day of November and the last 783
day of May. 784

(a) The sum of the payments received by the school district 785
or joint vocational school district in fiscal year 2011 pursuant 786
to divisions (C)(10) and (11) of this section, multiplied by the 787
applicable percentage according to the following table: 788

<u>Fiscal Year</u>	<u>School District Classes</u>				789
	<u>Class I</u>	<u>Class II</u>	<u>Class III</u>	<u>Class IV</u>	790

<u>2014</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	791
<u>2015</u>	<u>100%</u>	<u>95%</u>	<u>90%</u>	<u>90%</u>	792
<u>2016</u>	<u>100%</u>	<u>95%</u>	<u>90%</u>	<u>80%</u>	793
<u>2017</u>	<u>100%</u>	<u>90%</u>	<u>80%</u>	<u>70%</u>	794
<u>2018</u>	<u>100%</u>	<u>90%</u>	<u>80%</u>	<u>60%</u>	795
<u>2019</u>	<u>100%</u>	<u>85%</u>	<u>70%</u>	<u>50%</u>	796
<u>2020</u>	<u>100%</u>	<u>85%</u>	<u>70%</u>	<u>40%</u>	797
<u>2021</u>	<u>100%</u>	<u>80%</u>	<u>60%</u>	<u>30%</u>	798
<u>2022</u>	<u>100%</u>	<u>80%</u>	<u>60%</u>	<u>20%</u>	799
<u>2023</u>	<u>100%</u>	<u>75%</u>	<u>50%</u>	<u>10%</u>	800
<u>2024</u>	<u>100%</u>	<u>75%</u>	<u>50%</u>	<u>0%</u>	801
<u>2025 and 2026</u>	<u>100%</u>	<u>70%</u>	<u>40%</u>	<u>0%</u>	802
<u>2027 and 2028</u>	<u>100%</u>	<u>65%</u>	<u>30%</u>	<u>0%</u>	803
<u>2029 and 2030</u>	<u>100%</u>	<u>60%</u>	<u>20%</u>	<u>0%</u>	804
<u>2031 and 2032</u>	<u>100%</u>	<u>55%</u>	<u>10%</u>	<u>0%</u>	805
<u>2033 and 2034</u>	<u>100%</u>	<u>50%</u>	<u>0%</u>	<u>0%</u>	806
<u>2035 and 2036</u>	<u>100%</u>	<u>45%</u>	<u>0%</u>	<u>0%</u>	807
<u>2037 and 2038</u>	<u>100%</u>	<u>40%</u>	<u>0%</u>	<u>0%</u>	808
<u>2039 and 2040</u>	<u>100%</u>	<u>35%</u>	<u>0%</u>	<u>0%</u>	809
<u>2041 and 2042</u>	<u>100%</u>	<u>30%</u>	<u>0%</u>	<u>0%</u>	810
<u>2043 and 2044</u>	<u>100%</u>	<u>25%</u>	<u>0%</u>	<u>0%</u>	811
<u>2045 and 2046</u>	<u>100%</u>	<u>20%</u>	<u>0%</u>	<u>0%</u>	812
<u>2047 and 2048</u>	<u>100%</u>	<u>15%</u>	<u>0%</u>	<u>0%</u>	813
<u>2049 and 2050</u>	<u>100%</u>	<u>10%</u>	<u>0%</u>	<u>0%</u>	814
<u>2051 and 2052</u>	<u>100%</u>	<u>5%</u>	<u>0%</u>	<u>0%</u>	815
<u>2053 and</u>	<u>100%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	816

thereafter

(b) For purposes of this division: 817

(i) "Class I" includes each school district and joint 818
vocational district whose total fixed-rate levy loss as of tax 819
year 2011 is at least ten per cent of the district's total 820
resources. 821

(ii) "Class II" includes each school district and joint vocational district whose total fixed-rate levy loss as of tax year 2011 is at least five and four-fifths per cent but less than ten per cent of the district's total resources. 822
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(iii) "Class III" includes each school district and joint vocational district whose total fixed-rate levy loss as of tax year 2011 is at least three and three-tenths per cent but less than five and four-fifths per cent of the district's total resources. 826
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(iv) "Class IV" includes each school district and joint vocational district whose total fixed-rate levy loss as of tax year 2011 is less than three and three-tenths per cent of the district's total resources. 831
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The department of education shall report to each school district and joint vocational school district the apportionment of the payments among the school district's or joint vocational school district's funds based on the certifications under divisions (G) and (I) of section 5751.20 of the Revised Code. 835
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(D) For taxes levied within the ten-mill limitation for debt purposes in tax year 2005, payments shall be made equal to one hundred per cent of the loss computed as if the tax were a fixed-rate levy, ~~but~~ and those payments shall extend ~~from fiscal year 2006 through fiscal year 2018,~~ as long as the qualifying levy continues to be used for debt purposes. If the purpose of such a qualifying levy is changed, that levy becomes subject to the payments determined in division (C) of this section. 840
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(E)(1) Not later than January 1, 2006, for each fixed-sum levy of each school district or joint vocational school district and for each year for which a determination is made under division (E) of section 5751.20 of the Revised Code that a fixed-sum levy loss is to be reimbursed, the tax commissioner shall certify to 848
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the department of education the fixed-sum levy loss determined 853
under that division. The certification shall cover a time period 854
sufficient to include all fixed-sum levies for which the 855
commissioner made such a determination. On or before the last day 856
of May of the current year, the department shall pay from the 857
school district property tax replacement fund to the school 858
district or joint vocational school district one-third of the 859
fixed-sum levy loss so certified, plus one-third of the amount 860
certified under division (I) of section 5751.20 of the Revised 861
Code, and on or before the twentieth day of November, two-thirds 862
of the fixed-sum levy loss so certified, plus two-thirds of the 863
amount certified under division (I) of section 5751.20 of the 864
Revised Code. Payments under this division of the amounts 865
certified under division (I) of section 5751.20 of the Revised 866
Code shall continue until the levy adopted under section 5705.219 867
of the Revised Code expires. 868

(2) Beginning in 2006, by the first day of January of each 869
year, the tax commissioner shall review the certification 870
originally made under division (E)(1) of this section. If the 871
commissioner determines that a debt levy that had been scheduled 872
to be reimbursed in the current year has expired, a revised 873
certification for that and all subsequent years shall be made to 874
the department of education. 875

(F) Beginning in September 2007 and through June 2013, the 876
director of budget and management shall transfer from the school 877
district tangible property tax replacement fund to the general 878
revenue fund each of the following: 879

(1) On the first day of September, one-fourth of the amount 880
determined for that fiscal year under division (A)(1) of this 881
section; 882

(2) On the first day of December, one-fourth of the amount 883
determined for that fiscal year under division (A)(1) of this 884

section; 885

(3) On the first day of March, one-fourth of the amount 886
determined for that fiscal year under division (A)(1) of this 887
section; 888

(4) On the first day of June, one-fourth of the amount 889
determined for that fiscal year under division (A)(1) of this 890
section. 891

If, when a transfer is required under division (F)(1), (2), 892
(3), or (4) of this section, there is not sufficient money in the 893
school district tangible property tax replacement fund to make the 894
transfer in the required amount, the director shall transfer the 895
balance in the fund to the general revenue fund and may make 896
additional transfers on later dates as determined by the director 897
in a total amount that does not exceed one-fourth of the amount 898
determined for the fiscal year. 899

(G) If the total amount in the school district tangible 900
property tax replacement fund is insufficient to make all payments 901
under divisions (C), (D), and (E) of this section at the times the 902
payments are to be made, the director of budget and management 903
shall transfer from the general revenue fund to the school 904
district tangible property tax replacement fund the difference 905
between the total amount to be paid and the amount in the school 906
district tangible property tax replacement fund. 907

(H) On the fifteenth day of June of each year, the director 908
of budget and management may transfer any balance in the school 909
district tangible property tax replacement fund to the general 910
revenue fund. 911

(I) If all of the territory of a school district or joint 912
vocational school district is merged with another district, or if 913
a part of the territory of a school district or joint vocational 914
school district is transferred to an existing or newly created 915

district, the department of education, in consultation with the 916
tax commissioner, shall adjust the payments made under this 917
section as follows: 918

(1) For a merger of two or more districts, the fixed-sum levy 919
losses, total resources, current expense TPP allocation, total TPP 920
allocation, and non-current expense TPP allocation of the 921
successor district shall be the sum of such items for each of the 922
districts involved in the merger. 923

(2) If property is transferred from one district to a 924
previously existing district, the amount of total resources, 925
current expense TPP allocation, total TPP allocation, and 926
non-current expense TPP allocation that shall be transferred to 927
the recipient district shall be an amount equal to total 928
resources, current expense TPP allocation, total TPP allocation, 929
and non-current expense TPP allocation of the transferor district 930
times a fraction, the numerator of which is the number of pupils 931
being transferred to the recipient district, measured, in the case 932
of a school district, by average daily membership as reported 933
under division (A) of section 3317.03 of the Revised Code or, in 934
the case of a joint vocational school district, by formula ADM as 935
reported in division (D) of that section, and the denominator of 936
which is the average daily membership or formula ADM of the 937
transferor district. 938

(3) After December 31, 2010, if property is transferred from 939
one or more districts to a district that is newly created out of 940
the transferred property, the newly created district shall be 941
deemed not to have any total resources, current expense TPP 942
allocation, total TPP allocation, or non-current expense TPP 943
allocation. 944

(4) If the recipient district under division (I)(2) of this 945
section or the newly created district under division (I)(3) of 946
this section is assuming debt from one or more of the districts 947

from which the property was transferred and any of the districts 948
losing the property had fixed-sum levy losses, the department of 949
education, in consultation with the tax commissioner, shall make 950
an equitable division of the fixed-sum levy loss reimbursements. 951

Section 2. That existing sections 5751.20 and 5751.21 of the 952
Revised Code are hereby repealed. 953