



Revenue Accounting Division
P.O. Box 183077
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<http://www.tax.ohio.gov>

**ADAMS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Adams County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Adams County**

CY 2013 LGF Receipts	\$588,535.14
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**ALLEN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Allen County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Allen County**

CY 2013 LGE Receipts	\$2,482,145.37
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**ASHLAND COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Ashland County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Ashland County**

CY 2013 LGF Receipts	\$1,157,652.99
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**ASHTABULA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Ashtabula County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Ashtabula County**

CY 2013 LGF Receipts	\$2,193,634.73
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**ATHENS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Athens County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Athens County**

CY 2013 LGE Receipts	\$1,117,037.36
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**AUGLAIZE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Auglaize County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Auglaize County**

CY 2013 LGF Receipts	\$1,252,852.83
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**BELMONT COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Belmont County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Belmont County**

CY 2013 LGF Receipts	\$1,548,445.47
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**BROWN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Brown County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Brown County**

CY 2013 LGF Receipts	\$691,202.11
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**BUTLER COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Butler County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Butler County**

CY 2013 LGF Receipts	\$7,887,791.97
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**CARROLL COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Carroll County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Carroll County**

CY 2013 LGF Receipts	\$600,067.92
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**CHAMPAIGN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Champaign County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Champaign County**

CY 2013 LGF Receipts	\$786,878.20
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**CLARK COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Clark County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Clark County**

CY 2013 LGF Receipts	\$3,105,690.31
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**CLERMONT COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Clermont County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Clermont County**

CY 2013 LGF Receipts	\$2,378,244.54
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**CLINTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Clinton County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Clinton County**

CY 2013 LGF Receipts	\$881,044.56
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**COLUMBIANA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Columbiana County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Columbiana County**

CY 2013 LGF Receipts	\$2,244,460.90
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**COSHOCTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Coshocton County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Coshocton County**

CY 2013 LGF Receipts	\$783,090.34
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**CRAWFORD COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Crawford County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Crawford County**

CY 2013 LGF Receipts	\$1,146,925.86
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**CUYAHOGA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Cuyahoga County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Cuyahoga County**

CY 2013 LGF Receipts	\$58,578,519.25
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**DARKE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Darke County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Darke County**

CY 2013 LGF Receipts	\$1,296,845.52
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**DEFIANCE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Defiance County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Defiance County**

CY 2013 LGF Receipts	\$975,475.95
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**DELAWARE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Delaware County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Delaware County**

CY 2013 LGF Receipts	\$2,641,423.22
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**ERIE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Erie County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Erie County**

CY 2013 LGF Receipts	\$2,034,452.31
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**FAIRFIELD COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Fairfield County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Fairfield County**

CY 2013 LGF Receipts	\$2,722,050.42
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**FAYETTE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Fayette County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Fayette County**

CY 2013 LGF Receipts	\$698,788.38
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**FRANKLIN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Franklin County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Franklin County**

CY 2013 LGF Receipts	\$40,311,013.49
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**FULTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Fulton County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Fulton County**

CY 2013 LGF Receipts	\$1,078,856.45
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**GALLIA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Gallia County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Gallia County**

CY 2013 LGF Receipts	\$646,020.56
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**GEAUGA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Geauga County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Gauga County**

CY 2013 LGF Receipts	\$1,491,576.97
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**GREENE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Greene County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Greene County**

CY 2013 LGF Receipts	\$4,425,600.75
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**GUERNSEY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Guernsey County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Guernsey County**

CY 2013 LGF Receipts	\$812,104.59
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HAMILTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Hamilton County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Hamilton County**

CY 2013 LGF Receipts	\$27,870,345.92
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HANCOCK COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Hancock County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Hancock County**

CY 2013 LGF Receipts	\$2,131,510.27
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HARDIN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Hardin County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Hardin County**

CY 2013 LGF Receipts	\$716,262.89
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**HARRISON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Harrison County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Harrison County**

CY 2013 LGF Receipts	\$465,135.56
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**HENRY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Henry County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Henry County**

CY 2013 LGF Receipts	\$724,870.30
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HIGHLAND COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Highland County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Highland County**

CY 2013 LGF Receipts	\$763,645.40
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HOCKING COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Hocking County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Hocking County**

CY 2013 LGF Receipts	\$620,639.34
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**HOLMES COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Holmes County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Holmes County**

CY 2013 LGF Receipts	\$644,659.60
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**HURON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Huron County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Huron County**

CY 2013 LGF Receipts	\$1,474,752.73
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**JACKSON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Jackson County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Jackson County**

CY 2013 LGF Receipts	\$699,411.26
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Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**JEFFERSON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Jefferson County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Jefferson County**

CY 2013 LGF Receipts	\$2,116,100.15
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**KNOX COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Knox County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Knox County**

CY 2013 LGF Receipts	\$1,085,759.39
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**LAKE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Lake County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Lake County**

CY 2013 LGF Receipts	\$9,222,948.97
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**LAWRENCE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Lawrence County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Lawrence County**

CY 2013 LGF Receipts	\$1,027,174.68
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**LICKING COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Licking County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Licking County**

CY 2013 LGF Receipts	\$3,587,798.07
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**LOGAN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Logan County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Logan County**

CY 2013 LGF Receipts	\$988,554.98
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**LORAIN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Lorain County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Lorain County**

CY 2013 LGF Receipts	\$8,804,175.67
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**LUCAS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Lucas County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Lucas County**

CY 2013 LGF Receipts	\$13,373,352.30
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**MADISON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Madison County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Madison County**

CY 2013 LGF Receipts	\$786,366.94
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**MAHONING COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Mahoning County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Mahoning County**

CY 2013 LGF Receipts	\$5,464,824.49
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**MARION COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Marion County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Marion County**

CY 2013 LGF Receipts	\$1,446,385.54
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**MEDINA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Medina County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Medina County**

CY 2013 LGF Receipts	\$3,721,470.91
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**MEIGS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Meigs County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Meigs County**

CY 2013 LGF Receipts	\$537,285.93
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**MERCER COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Mercer County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Mercer County**

CY 2013 LGF Receipts	\$1,015,079.98
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**MIAMI COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Suh. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Miami County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Miami County**

CY 2013 LGF Receipts	\$2,796,862.22
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**MONROE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Monroe County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Monroe County**

CY 2013 LGF Receipts	\$344,727.92
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**MONTGOMERY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Montgomery County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Montgomery County**

CY 2013 LGF Receipts	\$16,996,982.49
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

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**MORGAN COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Morgan County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Morgan County**

CY 2013 LGF Receipts	\$346,313.58
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**MORROW COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Morrow County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Morrow County**

CY 2013 LGF Receipts	\$591,044.52
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**MUSKINGUM COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Muskingum County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Muskingum County**

CY 2013 LGF Receipts	\$1,665,266.61
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**NOBLE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Noble County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Noble County**

CY 2013 LGF Receipts	\$314,445.92
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**OTTAWA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Ottawa County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Ottawa County**

CY 2013 LGF Receipts	\$910,531.87
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**PAULDING COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Paulding County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Paulding County**

CY 2013 LGF Receipts	\$558,731.96
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**PERRY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Perry County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Perry County**

CY 2013 LGF Receipts	\$637,713.04
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**PICKAWAY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Pickaway County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Pickaway County**

CY 2013 LGF Receipts	\$1,000,624.96
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**PIKE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Pike County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Pike County**

CY 2013 LGF Receipts	\$593,530.30
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HB 153 temporarily alters the funding structure and allocation formula for the Local Government Fund (LGF). The LGF has been temporarily de-coupled from the statutory "percentage of state tax revenue" basis of funding, which allows us to identify in advance the amounts each county shall receive from the LGF during January-June 2013. During this period, there is a 50-percent reduction in the amounts credited to the fund relative to the same period in 2011. However, qualifying smaller counties are subject to other provisions in the bill that provide a minimum distribution "guarantee" through June 2013. The additional LGF monies to be disbursed under the minimum LGF distribution provision for the January-June 2013 period have been incorporated into the revenue amount provided above.

For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

Additionally, enclosed are forms for your use in complying with the reporting requirements of section 5747.51(J) of the Ohio Revised Code. This section requires notification to the Tax Commissioner of the estimated allocations to the subdivisions. Please complete and return these forms after the budget commission has made the 2013 apportionments. If you have any questions concerning the above named funds or our estimates, please contact Leslie Berning or Ernest Massie of Revenue Accounting at (614) 466-7150.



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**PORTAGE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Portage County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Portage County**

CY 2013 LGF Receipts	\$3,405,931.25
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**PREBLE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Preble County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Preble County**

CY 2013 LGF Receipts	\$825,594.38
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**PUTNAM COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Putnam County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Putnam County**

CY 2013 LGF Receipts	\$793,168.55
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**RICHLAND COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Richland County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Richland County**

CY 2013 LGF Receipts	\$3,324,428.66
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**ROSS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Ross County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Ross County**

CY 2013 LGF Receipts	\$1,553,058.88
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**SANDUSKY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Sandusky County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Sandusky County**

CY 2013 LGF Receipts	\$1,561,760.22
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**SCIOTO COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Scioto County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Scioto County**

CY 2013 LGF Receipts	\$1,387,030.03
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**SENECA COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Seneca County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Seneca County**

CY 2013 LGF Receipts	\$1,489,332.54
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**SHELBY COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Shelby County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Shelby County**

CY 2013 LGF Receipts	\$1,306,696.23
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**STARK COUNTY
 CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
 UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Stark County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
 Local Government Funds for 2013
 Stark County**

CY 2013 LGF Receipts	\$8,508,771.96
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**SUMMIT COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Summit County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Summit County**

CY 2013 LGF Receipts	\$18,570,769.89
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**TRUMBULL COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Trumbull County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Trumbull County**

CY 2013 LGF Receipts	\$4,956,803.47
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**TUSCARAWAS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Tuscarawas County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Tuscarawas County**

CY 2013 LGF Receipts	\$2,348,405.09
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For the period of July-December 2013, current law requires the LGF to receive a designated percentage of state General Revenue Fund tax revenue. This percentage, to be computed in July 2013, is based upon dividing total LGF receipts in FY 2013 by total state GRF tax revenue receipts for the same period. Beginning in July 2013 existing law requires the allocations among counties to revert to the permanent-law formula, which means the minimum "guarantee" provisions expire in that month. Because of the reduced funding levels in January-June 2013 and the expiration of the "guarantee" provision in July 2013, the 2013 estimates provided here are lower than the amounts received in 2012.

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**UNION COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Union County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Union County**

CY 2013 LGF Receipts	\$838,077.34
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**VAN WERT COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Van Wert County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Van Wert County**

CY 2013 LGF Receipts	\$744,266.78
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**VINTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Vinton County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Vinton County**

CY 2013 LGF Receipts	\$279,041.47
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**WARREN COUNTY
 CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
 UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Warren County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
 Local Government Funds for 2013
 Warren County**

CY 2013 LGF Receipts	\$3,709,344.61
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**WASHINGTON COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Washington County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Washington County**

CY 2013 LGF Receipts	\$1,278,741.23
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**WAYNE COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Wayne County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Wayne County**

CY 2013 LGF Receipts	\$2,688,914.05
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**WILLIAMS COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Williams County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Williams County**

CY 2013 LGF Receipts	\$1,053,659.83
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**WOOD COUNTY
 CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
 UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Wood County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
 Local Government Funds for 2013
 Wood County**

CY 2013 LGF Receipts	\$3,070,823.34
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**WYANDOT COUNTY
CALENDAR YEAR 2013 ESTIMATES FOR THE COUNTY
UNDIVIDED LOCAL GOVERNMENT FUNDS**

July 20, 2012

In compliance with section 757.10 of Am. Sub. House Bill 153 (129th General Assembly), the Ohio Department of Taxation is providing to Wyandot County, the amounts to be allocated and received by the county's Undivided Local Government Fund for calendar year 2013.

**Receipts for Undivided
Local Government Funds for 2013
Wyandot County**

CY 2013 LGF Receipts	\$667,974.85
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