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State ex rel. Delaware Joint Vocational School Dist. Bd. of Edn. v. Testa

Supreme Court of Ohio - March 8, 2017 - N.E.3d - 2017 WL 939001 - 2017 -Ohio- 796

Joint vocational school district board of education sought writ of mandamus to compel State Tax Commissioner to apply reduction factors and calculate tax rates on levy that school district had sought to renew.

The Supreme Court held that Commissioner had no such duty absent valid election result ascertained and announced by proper authority.

There was no valid election result ascertained and announced by proper authority, and thus State Tax Commissioner had no duty to apply reduction factors and calculate tax rates for levy for multicounty joint vocational school district, where board of elections in largest county included in school district failed to send resolution to boards of elections in other counties that were part of district, levy was never voted on in those counties, and board of elections did not certify election results using form prescribed by Secretary of State and failed to list final vote totals of each county in school district.

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