



Ohio Revised Code

Section 5502.50 Cost of superior protection from attack does not increase tax value of structure.

Effective: October 29, 1995

Legislation: Senate Bill 162 - 121st General Assembly

Where for reasons of national defense, a structure is constructed by an industry that is included on the list of critical industries as furnished by the federal emergency management agency, and the structure is located underground or in such similar fashion so as to provide superior protection against attack, that portion of the cost of the structure that is attributable to the added protection shall not be considered in determining the value of the structure for purposes of property taxation.
