



## Ohio Revised Code

### Section 5709.83 Notifying school district of proposed tax exemption.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) Except as otherwise provided in division (B) or (C) of this section, prior to taking formal action to adopt or enter into any instrument granting a tax exemption under section 725.02, 1728.06, 5709.40, 5709.41, 5709.45, 5709.48, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code or formally approving an agreement under section 3735.671 of the Revised Code, or prior to forwarding an application for a tax exemption for residential property under section 3735.67 of the Revised Code to the county auditor, the legislative authority of the political subdivision, governing board of a regional transportation improvement project, or housing officer shall notify the board of education of each city, local, exempted village, or joint vocational school district in which the proposed tax-exempted property is located. The notice shall include a copy of the instrument or application. The notice shall be delivered not later than fourteen days prior to the day the legislative authority or governing board takes formal action to adopt or enter into the instrument, or not later than fourteen days prior to the day the housing officer forwards the application to the county auditor. If the board of education comments on the instrument or application to the legislative authority, governing board, or housing officer, the legislative authority, governing board, or housing officer shall consider the comments. If the board of education of the city, local, exempted village, or joint vocational school district so requests, the legislative authority, governing board, or the housing officer shall meet with a representative designated by the board of education to discuss the terms of the instrument or application.

(B) The notice otherwise required to be provided to boards of education under division (A) of this section is not required if the board has adopted a resolution waiving its right to receive such notices, and that resolution remains in effect. If a board of education adopts such a resolution, the board shall cause a copy of the resolution to be certified to the legislative authority or governing board. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority or governing board. A board of education may adopt such a resolution with respect to any one or more counties, townships, or municipal corporations situated in whole or in part within the school district.



(C) If a legislative authority or governing board is required to provide notice to a city, local, or exempted village school district of its intent to adopt or enter into any instrument granting a tax exemption as required by section 3735.671, 5709.40, 5709.41, 5709.45, 5709.48, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code, the legislative authority, before adopting a resolution or ordinance or entering into an agreement under that section, shall notify the board of education of each joint vocational school district in which the property to be exempted is located using the same time requirements for the notice that applies to notices to city, local, and exempted village school districts. The content of the notice and procedures for responding to the notice are the same as required in division (A) of this section.