



Ohio Revised Code

Section 5722.14 Nonproductive land included in impacted cities project.

Effective: April 7, 2009

Legislation: Senate Bill 353

If nonproductive land is subsequently included within an impacted cities project, as defined in section 1728.01 of the Revised Code, taxes on the land in the base period of the year immediately preceding the initial acquisition, as provided in section 1728.111 of the Revised Code, shall be determined by applying the land valuation as it existed in either the year preceding such initial acquisition, or in the next succeeding year after such nonproductive land is sold pursuant to section 5722.07 or 5722.13 of the Revised Code, whichever valuation is greater.

This section does not apply to nonproductive land acquired and held by a county land reutilization corporation.
