



## Ohio Revised Code

### Section 5725.26 Tax on real estate of financial institutions and dealers in intangibles.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

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The real estate of a financial institution or dealer in intangibles shall be taxed in the place where it is located, the same as the real estate of persons is taxed, but the taxes provided for in Chapters 5725., 5726., 5733., and 5751. of the Revised Code shall be in lieu of all other taxes on the other property and assets of such institution or dealer, except personal property taxable under Chapter 5711. of the Revised Code and leased, or held for the purpose of leasing, to others if the owner or lessor of the property acquired it for the sole purpose of leasing it to others.

For reports required to be filed under section 5725.14 of the Revised Code in 2003 and thereafter, nothing in this section shall be construed to exempt the property of any dealer in intangibles under section 5725.13 of the Revised Code from the tax imposed under section 5707.03 of the Revised Code.

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