



Ohio Revised Code

Section 303.52 Property exempt from taxation.

Effective: October 21, 1959

Legislation: House Bill 1081 - 103rd General Assembly

The property of a county, acquired or held for the purposes of sections 303.26 to 303.56, inclusive, of the Revised Code, is declared to be public property used for essential public and governmental purposes and such property shall be exempt from all taxes of the county, any municipality, the state, or any political subdivision thereof. The tax exemption provided for in this section shall terminate when the county sells, leases, or otherwise disposes of such property in a county renewal area to a purchaser or lessee which is not a public body entitled to tax exemption with respect to such property.
