



## Ohio Revised Code

### Section 306.87 Real and personal property exempt from taxation.

Effective: August 25, 1970

Legislation: Senate Bill 125 - 108th General Assembly

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A regional transit commission authorized under sections 306.80 to 306.90, inclusive, of the Revised Code, is exempt from and is not required to pay any taxes on property, both real and personal, belonging to such commission, which is used exclusively for any public purpose; provided, such exemption does not apply to any property belonging to any commission while a private enterprise is a lessee of such property under written lease providing for tenancy for longer than one year.

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