



## Ohio Revised Code

### Section 3381.20 District exempted from property taxes - exception.

Effective: November 7, 1979

Legislation: House Bill 66 - 113th General Assembly

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A regional arts and cultural district created under this chapter shall be exempt from and shall not be required to pay any taxes on property, both real and personal, belonging to any such district, which is used exclusively for any public purpose; provided, such exemption shall not apply to any property belonging to any district while a private enterprise, other than an arts or cultural organization, is a lessee of such property under written lease providing for tenancy for longer than one year.

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