



Ohio Revised Code Section 3735.68 Revoking tax exemption.

Effective: April 3, 2023

Legislation: Senate Bill 33

The housing officer shall make annual inspections of the properties within the community reinvestment area upon which are located structures or remodeling for which an exemption has been granted under section 3735.67 of the Revised Code. If the housing officer finds that the property has not been properly maintained or repaired due to the neglect of the owner, the housing officer may revoke the exemption at any time after the first year of exemption. If the owner of commercial or industrial property exempted from taxation under section 3735.67 of the Revised Code has materially failed to fulfill its obligations under the written agreement entered into under section 3735.671 of the Revised Code, or if the owner is determined to have violated division (C) of that section, the legislative authority, subject to the terms of the agreement, may revoke the exemption at any time after the first year of exemption. The housing officer or legislative authority shall notify the county auditor and the owner of the property that the tax exemption no longer applies. If the housing officer or legislative authority revokes a tax exemption, the housing officer shall send a report of the revocation to the community reinvestment area housing council and to the tax incentive review council established pursuant to section 3735.69 or 5709.85 of the Revised Code, containing a statement of the findings as to the maintenance and repair of the property, failure to fulfill obligations under the written agreement, or violation of division (C) of section 3735.671 of the Revised Code, and the reason for revoking the exemption.

If the agreement entered into under section 3735.671 of the Revised Code so provides, the legislative authority of a political subdivision may require the owner of property whose exemption has been revoked to reimburse the taxing authorities within whose taxing jurisdiction the exempted property is located for the amount of real property taxes that would have been payable to those authorities had the property not been exempted from taxation.