



Ohio Revised Code

Section 5501.78 Exemption from ad valorem property taxes and special assessments.

Effective: September 11, 2014

Legislation: House Bill 533 - 130th General Assembly

A transportation facility and any tangible personal property used exclusively with a transportation facility that is owned by the department of transportation and leased, licensed, financed, or otherwise conveyed to an operator, or that is acquired, constructed, or otherwise provided by an operator on behalf of the department, is exempt from all ad valorem property taxes and special assessments levied against property by the state or any political subdivision of the state. Building and construction materials that will be incorporated into a transportation facility pursuant to a public-private agreement are exempt from the taxes imposed under Chapters 5739. and 5741. of the Revised Code.
