



## Ohio Revised Code

### Section 5502.47 Exemption from real property tax.

Effective: October 29, 1995

Legislation: Senate Bill 162 - 121st General Assembly

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No civil defense structure shall be considered an improvement on the land on which the same is located for the purpose of real property taxation, if and from the time that a certified copy of the civil defense certificate shall have been filed in the office of the county auditor of the county in which the same is situated, and so long as such civil defense certificate shall be in force.

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