



## Ohio Revised Code

### Section 5709.081 Exempting public recreational facility used for athletic events.

Effective: September 30, 2025

Legislation: House Bill 96

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(A) Real and tangible personal property owned by a political subdivision that is a public recreational facility for athletic events shall be exempt from taxation if all of the following apply:

(1) The property is controlled and managed by a political subdivision or a county-related corporation or by a similar corporation under the direct control of a political subdivision and whose members and trustees are chosen or appointed by the subdivision;

(2) All revenues and receipts derived by the subdivision or corporation that controls and manages the property, after deducting amounts needed to pay necessary expenses for the operation and management of the property, accrue to the political subdivision owning the property;

(3) The property is not occupied and used for more than seven days in any calendar month by any private entity for profit or for more than a total of fifteen days in any calendar month by all such private entities for profit;

(4) The property is under the direction and control of the political subdivision or managing corporation whenever it is being used by a private entity for profit;

(5) The primary user or users of the property, if such a primary user exists, are controlled and managed by the political subdivision or corporation that controls and manages the property.

(B) Tangible personal property, and all buildings, structures, fixtures, and improvements of any kind to the land, that are constructed or, in the case of personal property, acquired after March 2, 1992, and are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league baseball team for a significant portion of its home schedule, and land acquired by a political subdivision in 1999 for such purposes or originally leased from a political subdivision, such political subdivision qualifying as such pursuant to division (H) of this section, in 1998 for such purposes, are declared to be public



property used for a public purpose and are exempt from taxation, if all of the following apply:

(1) Such property, or the land upon which such property is located if such land was originally leased in 1998 from a political subdivision that qualifies as such pursuant to division (H) of this section, is owned by either of the following:

- (a) One or more political subdivisions, which may include a new community authority as defined in section 349.01 of the Revised Code;
- (b) A corporation controlled by such a subdivision or subdivisions.

(2) Such property was or is any of the following:

- (a) Constructed or, in the case of personal property, acquired pursuant to an agreement with a municipal corporation to implement a development, redevelopment, or renewal plan for an area declared by the municipal corporation to be a slum or blighted area, as those terms are defined in section 725.01 of the Revised Code;
- (b) Financed in whole or in part with public obligations as defined in section 5709.76 of the Revised Code or otherwise paid for in whole or in part by one or more political subdivisions;
- (c) An improvement or addition to property defined in division (B)(2)(a) or (b) of this section.

(3) Such property is controlled and managed by either of the following:

- (a) One or more of the political subdivisions or the corporation that owns it;
- (b) A designee, tenant, or agent of such political subdivision or subdivisions or corporation pursuant to a management, lease, or similar written agreement.

(4) The primary user or users of such property, if a primary user or primary users exist, either:

- (a) Are controlled and managed by one or more of the political subdivisions or the corporation that



owns the property; or

(b) Operate under leases, licenses, management agreements, or similar arrangements with, and providing for the payment of rents, revenues, or other remuneration to, one or more of the political subdivisions or the corporation that owns the property.

(5) Any residual cash accrues to the political subdivision or subdivisions that own the property or that control the corporation that owns the property, and is used for the public purposes of the subdivision or subdivisions. As used in division (B)(5) of this section, "residual cash" means any revenue and receipts derived from the property by the political subdivision or subdivisions or corporation that owns the property and that are available for unencumbered use by the political subdivision or subdivisions or corporation, after deducting amounts needed to make necessary expenditures, pay debt service, and provide for working capital related to the ownership, management, operation, and use of the property, including payments of taxes on the taxable part of the public recreational facility, contractually obligated payments or deposits into reserves or otherwise, and service payments under section 307.699 of the Revised Code.

(C) The exemption provided in division (B) of this section also applies to both of the following:

(1) The property during its construction or, in the case of tangible personal property, acquisition during the construction period, if the owner meets the condition of division (B)(1) of this section and has agreements that provide for the satisfaction of all other conditions of division (B) of this section upon the completion of the construction;

(2) Any improvement or addition made after March 2, 1992, to a public recreational facility that was constructed before March 2, 1992, as long as all other conditions in division (B) of this section are met.

(D) A corporation that owns property exempt from taxation under division (B) of this section is a public body for the purposes of section 121.22 of the Revised Code. The corporation's records are public records for the purposes of section 149.43 of the Revised Code, except records related to matters set forth in division (G) of section 121.22 of the Revised Code and records related to negotiations that are not yet completed for financing, leases, or other agreements.



(E) The exemption under division (B) of this section applies to property that is owned by the political subdivision or subdivisions or the corporation that owns the public recreational facility. Tangible personal property owned by users, managers, or lessees of the facility is taxable when used in the public recreational facility.

(F) All real property constituting a public recreational facility, including the land on which the facility is situated, that is owned by a municipal corporation and used primarily by an independent professional minor league baseball team for a significant portion of its home schedule is declared to be public property used for a public purpose, and is exempt from taxation, if the facility is constructed in 2008 or thereafter, the team operates at the facility under a lease, license, management agreement, or similar arrangement with the municipal corporation that requires the team to pay rent, revenue, or other remuneration to the municipal corporation, and any residual cash, as defined in division (B)(5) of this section, that accrues to the municipal corporation is used for the public purposes of the municipal corporation.

For the purposes of this division, an independent professional minor league baseball team is a baseball team that employs professional players and that is a member of an established league composed of teams that are not affiliated with a constituent member club of the association known as major league baseball.

(G) Nothing in this section or in any other section of the Revised Code prohibits or otherwise precludes an agreement between a political subdivision, or a corporation controlled by a political subdivision, that owns or operates a public recreational facility that is exempted from taxation under division (A), (B), or (F) of this section and the board of education of a school district or the legislative authority of a municipal corporation, or both, in which all or a part of that facility is located, providing for payments to the school district or municipal corporation, or both, in lieu of taxes that otherwise would be charged against real and tangible personal property exempted from taxation under this section, for a period of time and under such terms and conditions as the legislative authority of the political subdivision and the board of education or municipal legislative authority, or both, may agree, which agreements are hereby specifically authorized.

(H) As used in this section, "political subdivision" includes the state or an agency of the state if the



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DOCUMENT #370169

city, local, or exempted village school district in which the property is situated expressly consents to exempting the property from taxation.