



Ohio Revised Code

Section 5709.084 Exemption of convention centers.

Effective: October 24, 2024

Legislation: Senate Bill 98

Real and personal property comprising a convention center that is constructed or, in the case of personal property, acquired, after January 1, 2010, are exempt from taxation if the convention center is located in a county having a population, when construction of the convention center commences, of more than one million two hundred thousand according to the most recent federal decennial census, and if the convention center, or the land upon which the convention center is situated, is owned or leased by the county. For the purposes of this section, construction of the convention center commences upon the earlier of issuance of debt to finance all or a portion of the convention center, demolition of existing structures on the site, or grading of the site in preparation for construction.

Real and personal property comprising a convention center owned by the largest city in a county having a population greater than seven hundred thousand but less than nine hundred thousand according to the most recent federal decennial census is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

Real and personal property comprising a convention center or arena owned by a convention facilities authority in a county having a population greater than seven hundred fifty thousand according to the most recent federal decennial census is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the convention facilities authority, notwithstanding section 351.12 of the Revised Code.

Real and personal property comprising a convention center or arena owned by the largest city in a county having a population greater than two hundred thirty-five thousand but less than three hundred thousand according to the most recent federal decennial census at the time of the construction or acquisition of the convention center or arena is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

Real and personal property comprising a convention center or arena owned by the city in which the



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convention center or arena is located, and located in a county having a population greater than five hundred thousand but less than six hundred thousand according to the most recent federal decennial census at the time of the construction of the convention center or arena, is exempt from taxation, regardless of whether the property is leased to or otherwise operated or managed by a person other than the city.

As used in this section, "convention center" and "arena" have the same meanings as in section 307.695 of the Revised Code.