



## Ohio Revised Code

### Section 5709.101 Exemptions for certain real property.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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Real property satisfying all of the following conditions shall be exempt from taxation:

- (A) If any part of the property is held out for rent to tenants, less than seventy-five per cent of the square footage of that part is leased by one or more tenants.
  
  - (B) On the tax lien date, it is owned by a municipal corporation to which the property was conveyed by a community improvement corporation as defined in section 1724.01 of the Revised Code.
  
  - (C) It was conveyed to that community improvement corporation by the United States government or any of its agencies.
  
  - (D) It is subject to an agreement under which that municipal corporation is required to convey the property to that community improvement corporation before the property may be developed.
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