



## Ohio Revised Code

### Section 5709.14 Exemption of graveyards.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company, or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation.

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