Ohio Revised Code
Section 5709.14 Exemption of graveyards.
Effective: October 1, 1953
Legislation: House Bill 1 - 100th General Assembly

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.