



Ohio Revised Code

Section 5709.17 Exemption of property of memorial or cemetery associations or veterans' organizations.

Effective: September 30, 2021

Legislation: House Bill 110

The following property shall be exempted from taxation:

(A) Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state relative to soldiers' memorial associations or monumental building associations and that, in the opinion of the trustees, directors, or managers thereof, is necessary and proper to carry out the object intended for such association or corporation;

(B) Real estate and tangible personal property held or occupied by a qualifying veterans' organization and used primarily for meetings and administration of the qualifying veterans' organization or for providing, on a not-for-profit basis, programs and supportive services to past or present members of the armed forces of the United States and their families, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year, before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration, but does not include income arising from renting the real estate to a qualifying veterans' organization.

As used in this division, "qualifying veterans' organization" means an organization that is incorporated under the laws of this state or the United States and that meets either of the following requirements:

- (1) The organization qualifies for exemption from taxation under section 501(c)(19) or 501(c)(23) of the Internal Revenue Code.
- (2) The organization meets the criteria for exemption under section 501(c)(19) of the Internal Revenue Code and regulations adopted pursuant thereto, but is exempt from taxation under section 501(c)(4) of the Internal Revenue Code.



(C) Tangible personal property held by a corporation chartered under 112 Stat. 1335, 36 U.S.C. 40701, described in section 501(c)(3) of the Internal Revenue Code, and exempt from taxation under section 501(a) of the Internal Revenue Code shall be exempt from taxation if it is property obtained as described in 112 Stat. 1335-1341, 36 U.S.C.A. Chapter 407.

(D) Real estate held or occupied by a fraternal organization and used primarily for meetings of and the administration of the fraternal organization or for providing, on a not-for-profit basis, educational or health services, except real estate held by such an organization for the production of rental income in excess of thirty-six thousand dollars in a tax year before accounting for any cost or expense incurred in the production of such income. For the purposes of this division, rental income includes only income arising directly from renting the real estate to others for consideration, but does not include income arising from renting the real estate to any fraternal organization for use primarily for meetings of and the administration of such fraternal organization or for providing, on a not-for-profit basis, educational or health services. As used in this division, "fraternal organization" means a domestic fraternal society, order, or association operating under the lodge, council, or grange system that qualifies for exemption from taxation under section 501(c)(5), 501(c)(8), or 501(c)(10) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended; that provides financial support for charitable purposes, as defined in division (B)(12) of section 5739.02 of the Revised Code; and that operates under either a state or national governing body that has been operating in this state for at least eighty-five years.