



## Ohio Revised Code

### Section 5709.27 Transfer of exemption certificate.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

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In the event of the sale, lease, or other transfer of an exempt facility, not involving a different location or use, the holder of the exempt facility certificate shall transfer the certificate by written instrument to the person who, except for the transfer of the certificate, would be obligated to pay taxes on the facility. The transferee shall become the holder of the certificate and shall have all the rights to exemption from taxes granted to the former holder or holders, effective as of the date of transfer of the facility or the date of transfer of the certificate, whichever is earlier. The transferee shall promptly give written notice of the effective date of the transfer, together with a copy of the instrument of transfer, to the tax commissioner and the county auditor of the county in which the facility is located. Upon request, the commissioner may provide the transferee with any information the commissioner possesses related to the issuance of the exempt facility certificate.

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