



## Ohio Revised Code

### Section 5709.831 Reimbursing local taxing authorities.

Effective: August 5, 2016

Legislation: House Bill 233 - 131st General Assembly

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(A) As used in this section:

(1) "Exempted improvements" means improvements exempted from taxation under section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code.

(2) "Political subdivision" means the county, township, or municipal corporation granting an exemption from taxation under section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code.

(B) The legislative authority of a political subdivision that grants an exemption from taxation for an improvement under section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code may require the owner of the improvement to reimburse the local taxing authorities within whose taxing jurisdiction the exempted improvement is located for the amount of real property taxes that would have been payable to the taxing authorities had the improvement not been exempted from taxation. If the legislative authority requires the owner of the exempted improvements to make payments in lieu of taxes, the legislative authority may require such reimbursement only to the extent that the owner failed to make those payments as required. The legislative authority may secure any reimbursement authorized by this section by a lien on the exempted property, which shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and which shall otherwise have the same force and effect as a mortgage lien on real property.

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