Ohio Revised Code

Section 5715.27 Application for exemption - rights of board of education - complaint against exemption.

Effective: September 23, 2026
Legislation: House Bill 479 - 136th General Assembly

(A)(1) Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

(2) If the property that is the subject of the application for exemption is any of the following, the application shall be filed with the county auditor of the county in which the property is listed for taxation:

(a) A public road or highway;

(b) Property belonging to the federal government of the United States;

(c) Additions or other improvements to an existing building or structure that belongs to the state or a political subdivision, as defined in section 5713.081 of the Revised Code, and that is exempted from taxation as property used exclusively for a public purpose;

(d) Pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(B)(1) The board of education of any school district may request the tax commissioner or county auditor to provide it with notification of applications for exemption from taxation for property located within that district. If so requested, and except as provided in division (B)(2) of this section, the commissioner or auditor shall send to the board on a monthly basis reports that contain sufficient information to enable the board to identify each property that is the subject of an exemption application, including, but not limited to, the name of the property owner or applicant, the address of the property, and the auditor's parcel number. The commissioner or auditor shall mail the reports by the fifteenth day of the month following the end of the month in which the commissioner or auditor receives the applications for exemption.

(2) A county auditor shall not provide a board of education with notification of an application for exemption from taxation for pre-residential development property filed pursuant to section 5709.56 of the Revised Code.

(C) A board of education that has requested notification under division (B)(1) of this section may, with respect to any application for exemption of property located in the district and included in the commissioner's or auditor's most recent report provided under that division, file a statement with the commissioner or auditor and with the applicant indicating its intent to submit evidence and participate in any hearing on the application. The statements shall be filed prior to the first day of the third month following the end of the month in which that application was docketed by the commissioner or auditor. A statement filed in compliance with this division entitles the district to submit evidence and to participate in any hearing on the property and makes the district a party for purposes of sections 5717.02 to 5717.04 of the Revised Code in any appeal of the commissioner's or auditor's decision to the board of tax appeals.

(D) The commissioner or auditor shall not hold a hearing on or grant or deny an application for exemption of property in a school district whose board of education has requested notification under division (B)(1) of this section until the end of the period within which the board may submit a statement with respect to that application under division (C) of this section. The commissioner or auditor may act upon an application at any time prior to that date upon receipt of a written waiver from each such board of education, or, in the case of exemptions authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code, upon the request of the property owner. An auditor may act at any time on an application about which the board of education is not authorized to receive notice under division (B)(2) of this section. Failure of a board of education to receive the report required in division (B)(1) of this section shall not void an action of the commissioner or auditor with respect to any application. The commissioner or auditor may extend the time for filing a statement under division (C) of this section.

(E) A complaint may also be filed with the commissioner or auditor by any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision against the continued exemption of any property granted exemption by the commissioner or auditor under this section other than pre-residential development property that is exempted from taxation pursuant to section 5709.56 of the Revised Code.

(F) Except as provided in division (I) of this section, an application for exemption and a complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which exemption is requested or for which the liability of the property to taxation in that year is requested. The commissioner or auditor shall consider such application or complaint in accordance with procedures established by the commissioner, determine whether the property is subject to taxation or exempt therefrom, and, if the commissioner makes the determination, certify the determination to the auditor. Upon making the determination or receiving the commissioner's determination, the auditor shall correct the tax list and duplicate accordingly. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption has been requested, the tax commissioner or auditor shall also certify the findings to the county treasurer of the county in which the property is located.

(G) Applications and complaints, and documents of any kind related to applications and complaints, filed with the tax commissioner or county auditor under this section are public records within the meaning of section 149.43 of the Revised Code.

(H) If the commissioner or auditor determines that the use of property or other facts relevant to the taxability of property that is the subject of an application for exemption or a complaint under this section has changed while the application or complaint was pending, the commissioner or auditor may make the determination under division (F) of this section separately for each tax year beginning with the year in which the application or complaint was filed or the year for which remission of taxes under division (C) of section 5713.08 of the Revised Code was requested, and including each subsequent tax year during which the application or complaint is pending before the commissioner or auditor.

(I)(1) An application for exemption authorized by section 725.02, 1728.10, 5709.40, 5709.41, 5709.411, 5709.45, 5709.73, or 5709.78 of the Revised Code may be filed before the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. Division (I)(1) of this section applies to such applications regardless of the tax year in which they are filed, and the tax commissioner shall consider such an application in accordance with procedures established by the commissioner, determine whether the property is or will be exempt from taxation, and, if the commissioner determines in the affirmative, certify the determination to the county auditor of the county in which the property is located. Upon receiving the commissioner's determination, the auditor shall correct the tax list accordingly or, if the determination is issued before the tax year for which the exemption would apply under the resolution or ordinance authorizing the exemption, reflect that exemption for the tax list for the tax year for which the exemption will apply under the resolution or ordinance authorizing the exemption. If a tax certificate has been sold under section 5721.32 or 5721.33 of the Revised Code with respect to property for which an exemption application has been filed, the commissioner shall also certify the findings to the county treasurer of the county in which the property is located.

(2) The tax commissioner shall make the determination required by division (I)(1) of this section within one year after the date the tax commissioner receives the completed

application, unless the commissioner requests additional information from the applicant in writing before the end of that period. If the tax commissioner requests additional information and receives the requested information, the tax commissioner shall make the determination required by division (I)(1) of this section within one hundred twenty days after the date that information is received or one year after the date the tax commissioner received the initial completed application, whichever is later. Any application for which a determination has not been made within the time prescribed by this division, as applicable, is considered to have been approved by the commissioner, and the commissioner shall issue a determination approving the application within thirty days after the end of that applicable time period.

(3) A determination to grant an application for exemption for a tax parcel pursuant to division (I)(1) or (2) of this section applies to any parcel created by a split or combination of the parcel for which an application for exemption has been approved, and a new application for the split or combination parcel is not required.