



Ohio Revised Code

Section 5715.271 Burden of proof of entitlement to exemption on property owner.

Effective: October 17, 1985

Legislation: House Bill 321 - 116th General Assembly

In any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption. The fact that property has previously been granted an exemption is not evidence that it is entitled to continued exemption.
