



## Ohio Revised Code

### Section 717.051 Tax-exemption for multi-level off-street parking structure.

Effective: September 30, 2025

Legislation: House Bill 96

---

Any multi-level off-street parking structure that is not tax exempt under section 717.05 of the Revised Code and is acquired in fee or by lease or constructed by a municipal corporation, a county, a new community authority, or a port authority, and the land on which the parking structure is situated, is hereby declared to be a public purpose and may, at the option of the municipal corporation, the county, the new community authority, or the port authority, be made the subject of an application for exemption and shall be exempt from taxation for such period as the parking structure is owned or leased by such municipal corporation, county, new community authority, or port authority. Any such exemption shall be claimed and allowed in the same or similar manner as in the case of other real property exemptions. In the event that an exemption status changes during a tax year, the procedure for the apportionment of the taxes for said year shall be the same as in the case of other changes in the exemption status during the tax year.

---