



Ohio Revised Code

Section 323.16 Partial real property tax exemption for child care center.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) As used in this section:

(1) "Qualifying child care center" means real property on which a licensed child care program operates. For purposes of this division, "licensed child care program" means a licensed child care program, as defined in section 5104.01 of the Revised Code, that meets all of the following requirements:

(a) The program only serves children under six years of age;

(b) At least twenty-five per cent of the children in the program reside in a household that receives public assistance;

(c) The program is not operated from the permanent residence of the licensee or administrator or from a location that is also used for a separate commercial purpose.

(2) "Public assistance" means benefits or assistance provided under any of the following government programs:

(a) The publicly funded child care program authorized by Chapter 5104. of the Revised Code;

(b) Medicaid.

(3) The Ohio works first program established by Chapter 5107. of the Revised Code;

(4) The supplemental nutrition assistance program administered by the department of job and family services under section 5101.54 of the Revised Code;

(5) The special supplemental nutrition program for women, infants, and children administered by the



department of health under section 3701.132 of the Revised Code.

(B) A partial real property tax exemption is allowed to a qualifying child care center for each tax year for which an application for the partial exemption has been approved. The partial exemption shall take the form of a percentage reduction in the real property taxes levied on the qualifying child care center. That percentage shall equal one of the following:

- (1) Twenty-five per cent, if at least twenty-five per cent, but less than fifty per cent, of the children that attend the qualifying child care center reside in a household that receives public assistance;
- (2) Seventy-five per cent, if at least fifty per cent of the children that attend the qualifying child care center reside in a household that receives public assistance.

After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a qualifying child care center by the applicable percentage. The auditor shall certify the amount of taxes remaining after the reduction to the county treasurer for collection as the real property taxes charged and payable on the qualifying child care center.

(C)(1) To obtain the partial exemption, the owner of a qualifying child care center shall file an application each year with the county auditor of the county in which the center is located. The application shall be filed on or before the thirty-first day of December of the year for which the partial exemption is sought. The tax commissioner shall prescribe the form of the application, which shall contain a statement that conviction of willfully falsifying information to obtain the partial exemption results in the revocation of the right to the partial exemption for a period of three years.

(2) The county auditor shall approve or deny an application for the partial exemption within thirty days after receiving the application. Notification shall be provided on a form prescribed by the tax commissioner. If the application is approved, upon issuance of the notification the county auditor shall record the partial exemption in the appropriate column on the general tax list and duplicate of real and public utility property. If the application is denied, the notification shall inform the applicant of the reasons for the denial.

If an applicant believes that the application for the partial exemption has been improperly denied for



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a tax year, the applicant may file an appeal with the county board of revision on or before the last day of March of the ensuing tax year. The appeal shall be treated in the same manner as a complaint relating to the valuation or assessment of real property under Chapter 5715. of the Revised Code.