



Ohio Revised Code

Section 5709.08 Exemption of government and public property.

Effective: March 30, 2006

Legislation: House Bill 530 - 126th General Assembly

(A)(1) Real or personal property belonging to the state or United States used exclusively for a public purpose, and public property used exclusively for a public purpose, shall be exempt from taxation.

(2) For purposes of division (A)(1) of this section, real and personal property owned by the state, even when the property is leased or otherwise operated by a private party, and used as public service facilities described in section 1501.07 of the Revised Code, as concessions or other special projects described in division (F) of section 1531.06 of the Revised Code, as refuge harbors or marine recreational facilities described in section 1547.72 of the Revised Code, or areas described in section 1503.03 of the Revised Code, is hereby declared to be public property "used exclusively for a public purpose."

(B) Real and personal property, when devoted to public use and not held for pecuniary profit, owned by an adjoining state or any political subdivision or agency of such adjoining state, which would be exempt from taxation if owned by the state of Ohio or a political subdivision or agency thereof, shall be exempt from taxation providing that such adjoining state exempts from taxation real and personal property devoted to public use and not held for pecuniary profit, owned by the state of Ohio or any political subdivision or agency thereof, which would be exempt from taxation if owned by the adjoining state or political subdivision or agency thereof.
