



## Ohio Revised Code

### Section 5709.111 Exemption of property used exclusively in treatment, distribution, and sale of water to consumers.

Effective: September 3, 1986

Legislation: House Bill 720 - 116th General Assembly

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All real and personal property belonging to a political subdivision or to a nonprofit corporation as defined in division (C) of section 1702.01 of the Revised Code is exempt from taxation if it is used exclusively in the treatment, distribution, and sale of water to consumers.

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