



Ohio Revised Code

Section 5709.18 Exemption of prehistoric earthworks or historic buildings.

Effective: August 24, 1976

Legislation: House Bill 418 - 111th General Assembly

Lands on which are situated prehistoric earthworks, or upon which stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association, or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, or which are dedicated under section 149.52 of the Revised Code, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto.
