



Ohio Revised Code

Section 5709.86 Exemption for abandoned school property.

Effective: July 22, 1994

Legislation: Senate Bill 19 - 120th General Assembly

(A) As used in this section:

(1) "Abandoned school property" means improvements to a parcel of land, the parcel on which such improvements are situated, and adjacent parcels owned, or owned prior to a declaration under this section, by a school district, county, township, or municipal corporation that have been used for school purposes for not less than ten years but that are not currently used for school purposes.

(2) "Qualified tangible personal property" means tangible personal property used in business in or upon abandoned school property by a person to which abandoned school property is sold or leased.

(3) "Legislative authority" means the board of education of a school district, the board of commissioners of a county, the board of trustees of a township, or the legislative authority of a municipal corporation that owns, or owned prior to a declaration under this section, abandoned school property.

(B) A legislative authority, by resolution or ordinance adopted by a majority of the membership thereof, may declare abandoned school property or qualified tangible personal property, or both, as being used for the public purpose of restoring unused public property to productive use. The legislative authority thereafter may sell or lease such abandoned school property to any person. Abandoned school property and qualified tangible personal property declared to be used for a public purpose under this section are exempted from taxation for the number of years specified in the resolution or ordinance, not to exceed ten years from the day the property is purchased from the legislative authority, or, if the property is leased by the legislative authority, from the day the lease agreement takes effect. If only a portion of abandoned school property is purchased or leased, the exemption from taxation for the portion not purchased or leased does not commence until the day that portion is purchased or the day the lease agreement for that portion of the property takes effect.

The legislative authority making a declaration under this section shall certify a copy of the resolution



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or ordinance to the tax commissioner and to the county auditor of each county within which the abandoned school property is situated. The legislative authority or the person purchasing abandoned school property shall file applications for exemption for the abandoned school property and qualified tangible personal property in the manner prescribed by law.