



## Ohio Revised Code Section 5709.911 Exemptions.

Effective: July 18, 2022

Legislation: House Bill 95

---

(A)(1) A municipal corporation, township, or county that has enacted an ordinance or resolution under section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code or that has entered into an agreement referred to in section 725.02 or 1728.07 of the Revised Code may file an application for exemption under those sections in the same manner as other real property tax exemptions, notwithstanding the indication in division (A) of section 5715.27 of the Revised Code that the owner of the property may file the application. An application for exemption may not be filed by a municipal corporation, township, or county for an exemption of a parcel under section 5709.40, 5709.73, or 5709.78 of the Revised Code if the property owner excludes the property from such exemption as provided in that section.

(2) Except as provided in division (B) of this section, if the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code is filed by a municipal corporation, township, or county and more than one real property tax exemption applies by law to the property or a portion of the property, both of the following apply:

(a) An exemption granted under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code shall be subordinate to an exemption with respect to the property or portion of the property granted under any other provision of the Revised Code.

(b) Neither service payments in lieu of taxes under section 725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised Code, nor service charges in lieu of taxes under section 1728.11 or 1728.111 of the Revised Code, shall be required with respect to the property or portion of the property that is exempt from real property taxes under that other provision of the Revised Code during the effective period of the exemption.

(B)(1) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code is filed by the owner of the property or by a municipal corporation, township, or county with the owner's written consent attached to the application, and if



more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution.

(2) If the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code is filed by a municipal corporation, township, or county and approved by the tax commissioner, if the owner of the property subsequently provides written consent to the exemption and the consent is filed with the tax commissioner, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution.

(C) After the tax commissioner has approved or partially approved an application for exemption filed by or with the consent of a property owner under the circumstances described in division (B)(1) of this section or if a property owner subsequently provides written consent to an exemption under the circumstances described in division (B)(2) of this section, the municipal corporation, township, county, or property owner shall file one of the following with the county recorder for the county in which the property is located:

(1) A notice that clearly identifies the property and the owner of the property and states that the property, regardless of future use or ownership, remains liable for any service payments or service charges required by the exemption until the terms of the exemption have been satisfied, unless the municipal corporation, township, or county consents to the subsequent exemption and relinquishes its right to collect the service payments or service charges as provided in division (B)(1) or (2) of this section, as applicable;

(2) An agreement, declaration, or covenant by which the owner of the property subject to the



exemption binds the owner and the property, regardless of future use or ownership, to the obligation to make service payments or service charges in lieu of taxes as required by the exemption until the terms of the exemption have been satisfied, unless the municipal corporation, township, or county consents to the subsequent exemption and relinquishes its right to collect the service payments or service charges as provided in division (B)(1) or (2) of this section, as applicable.

The county recorder's office shall charge a fee of fourteen dollars to record the notice, agreement, declaration, or covenant, the proceeds of which shall be retained by the county.

(D) Upon filing of the notice, agreement, declaration, or covenant with the county recorder, the provisions of division (B) of this section are binding on all future owners of the property or portion of the property, regardless of how the property is used. Failure to file a notice, agreement, declaration, or covenant with the county recorder relieves future owners of the property from the obligation to make service payments in lieu of taxes under section 725.04, 5709.42, 5709.46, 5709.74, or 5709.79 of the Revised Code or service charges in lieu of taxes under section 1728.11 or 1728.111 of the Revised Code, if the property or a portion of the property later qualifies for exemption under any other provision of the Revised Code. Failure to file a notice, agreement, declaration, or covenant does not, however, relieve the owner of the property, at the time the application for exemption is filed, from making those payments or charges.