



Ohio Revised Code

Section 719.02 Appropriation of property outside municipal corporation - payment in lieu of taxes.

Effective: September 16, 1957

Legislation: House Bill 615 - 102nd General Assembly

In the appropriation of property for any of the purposes named in section 719.01 of the Revised Code, the municipal corporation may, when reasonably necessary, acquire property outside the limits of the municipal corporation.

If real property so acquired is removed from the tax duplicate, the municipal corporation shall pay annually to the county treasurer of the county in which such property is located, commencing with the tax year after the removal of such property from the tax duplicate, an amount of money in lieu of taxes equal to the smaller of the following:

(A) The last annual installment of taxes due from the acquired property before removal from the tax duplicate;

(B) An amount equal to the difference between the combined revenue from real estate taxes of all the taxing districts in which such property is located in the tax year immediately prior to the removal of such acquired property from the tax duplicate, and (1) the total revenue which would be produced by the tax rate of each such taxing district in the tax year immediately prior to the removal of such acquired property from the tax duplicate, applied to the real estate tax duplicate of each of such taxing districts in each tax year subsequent to the year of removal, or (2) the combined revenue from real estate taxes of all such taxing districts in each tax year subsequent to the year of removal, whichever is the greater.

The county auditor of each county

in which such property is located shall apportion each such annual payments to each taxing district as if such annual payment had been levied and collected as a tax.

Such annual payments shall never again be made after they have ceased.



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