



Ohio Revised Code

Section 1721.01 Acquisition, holding, and sale of exempt property by cemetery associations.

Effective: October 20, 1999

Legislation: House Bill 18 - 123rd General Assembly

A company or association incorporated for cemetery purposes may appropriate or otherwise acquire, and may hold, not more than six hundred forty acres of land at any one location, which shall be exempt from execution, from being appropriated for any public purpose, except as otherwise provided in this section, and from taxation, if held exclusively for cemetery or burial purposes, and with no view to profit. A company or association of that nature may own land at multiple locations, and as many as six hundred forty acres owned at each location in accordance with this section are entitled to the exemptions specified in this section.

Lands of cemetery associations not containing graves or not containing graves that are in use as such on the date a written notice, as provided in this section, is served upon the officers of a cemetery, shall be subject to appropriation for highway or street purposes if an appropriation commences within four years of the serving of the notice. For such purposes said lands shall be subject to the exercise of the right of eminent domain by the municipal corporation in which such lands are located, by the board of county commissioners of the county in which such lands are located, or by the director of transportation under the same conditions and in the same manner as any private property; and, if any burial occurs within the area specifically designated in the written notice, the appropriating agency shall have the same powers with respect to such burial as are given to a board of township trustees by section 517.21 of the Revised Code and shall pay any costs resulting from the exercise of these powers. This section shall not be construed as authorizing an appropriating agency to exercise the powers specified by section 517.21 of the Revised Code in any part of a cemetery other than the area specifically designated in the written notice.

The appropriating agency shall serve upon the officers or agents having control of a cemetery a written notice that a specifically designated area of the cemetery may be needed for highway purposes. No such notice may be served more than once.

Such appropriation proceedings shall be made in the manner provided for in sections 163.01 to



163.22 of the Revised Code or, if by the director of transportation, as otherwise provided by law.

The board of trustees of such company or association, whenever in its opinion any portion of such lands is unsuitable for burial purposes, may sell and convey by deed in fee simple, in such manner, and upon such terms, as are provided by resolution of such board, any such portion of said lands, and apply the proceeds thereof to the general purposes of the company or association; but on such sale being made, the lands so sold shall be returned by the board to the auditor of the proper county and placed by that auditor upon the grand duplicate for taxation.

Such company or association may also take, set aside, or hold any personal property received by it from any source for cemetery purposes; and if such company or association is incorporated not for profit, all personal property, including the income therefrom, owned or held by it, or for its use, for cemetery purposes and with no view to profit, shall be exempt from execution, from being appropriated for any public purpose, and from taxation, and no tax shall be assessed upon any personal property or the income therefrom expressly exempted under this section.

This chapter does not authorize the exemption of real property used for a funeral home or any other activity not permitted to be conducted by a cemetery association exempt from taxation under section 501(c)(13) of the "Internal Revenue Code of 1954," 26 U.S.C.A. 501, or any successor provision.

All exemptions from taxation provided for in this section shall be in addition to such other exemptions from taxation as a company or association incorporated for cemetery purposes, or its real or personal property, has under any other provisions of the Revised Code.