



## Ohio Revised Code

### Section 1721.10 Exemptions of burial grounds.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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Except as otherwise provided in this section, lands appropriated and set apart as burial grounds, either for public or for private use, and recorded or filed as such in the office of the county recorder of the county where they are situated, and any burial ground that has been used as such for fifteen years are exempt from sale on execution on a judgment, taxation, dower, and compulsory partition; but land appropriated and set apart as a private burial ground is not so exempt if it exceeds in value the sum of fifty dollars.

The lien for taxes against such burial grounds may be enforced in the same manner prescribed for abandoned lands under sections 323.65 to 323.79 of the Revised Code except that the burial ground may be transferred only to a municipal corporation, county, or township under division (D) of section 323.74 of the Revised Code. No burial ground that is otherwise exempt from sale or execution under this section shall be offered for sale at public auction.

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