



FINAL
DETERMINATION

000040

November 17, 2021

1086 N Fourth St LS LLC
1086 N 4th St Ste 109
Columbus, OH 43201

Re: DTE No: DE 1712
Auditor's No.: 21-06-E
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-009127-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 26, 2021.

An enterprise zone agreement, executed on March 2, 2018, and later amended on August 12, 2021, between the City of Columbus, 1086 North Fourth St. LS, LLC and Lykens Companies LLC, exempts for a period of 10 years 75% of the assessed value of all real property improvements made to the project site.

The Tax Commissioner finds that 75% of the increase in the assessed value of real property constituting the project site is legally exempt from taxation pursuant to Ohio Revised Code Section 5709.62, municipal enterprise zone, for such period and with such limitations as comport with the provisions set forth in R.C. 5709.61 through 5709.66 and the relevant enterprise zone agreement.

Based upon information available to the Tax Commissioner, the Tax Commissioner consents to the requested exemption and orders that the property described above be entered upon the list of property in said county which is exempt from taxation beginning in the first year for which the real property would first be taxable were that property not exempted from taxation for a period of 10 years, such period not to exceed 10 years.

The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years on the exempt portion of the property described above be remitted in the manner provided by R.C. 5715.22.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 22, 2021

Affordable Medical Education Housing Association NP
13940 Cedar Rd. #113
University Heights, OH 44118

Re: DTE No: BE 2083
Auditor's No.: 19-172
County: Cuyahoga
School District: East Cleveland CSD
Parcel Number(s): 672-16-018

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 18, 2019.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2015. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On September 8, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

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Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 22, 2021

Affordable Medical Education Housing Association NP
13940 Cedar Rd. #113
University Heights, OH 44118

Re: DTE No: BE 2081
Auditor's No.: 19-174
County: Cuyahoga
School District: East Cleveland CSD
Parcel Number(s): 672-15-098

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 18, 2019.

I. Factual Background

The applicant, Affordable Medical Education Housing Association NP (AMEHA), requests exemption from taxation of real property acquired on April 21, 2017. The property is improved with a residential dwelling on less than one acre of land. The application states the property is used as a residence to provide housing scholarships for medical students. The property is being renovated for this purpose and has not been occupied since the date of acquisition.

The applicant's purposes as stated in Article II, Section 2.01 of its Corporate Bylaws are:

AMEHA is a trade association formed to support the community of landlords, housing providers, builders, developers, preservationists, financiers, vendors, medical students and alumni who support the development of more strategic and economical medical student housing nationwide.

The Association provides training and information to the trade about developing economical housing, and also provides resources for medical students on how to find it. Additionally, the Association offers housing scholarships to encourage academically gifted, financially challenged students to pursue a career in medicine.

In correspondence dated December 5, 2019, the applicant states that it is a non-profit trade organization. Membership fees are donations to the organization, similar to what professional associations do to raise funds for their organizations. According to the applicant's website, these membership fees range from \$10,000 per year for corporations, \$5,000 per year for physician families, and landlord memberships are \$250 per year. Students applying for the housing scholarships do not pay a membership fee. The applicant's association owned residences will provide housing to low income medical, dental and nursing students. The organization will help offset costs of housing and utilities in its association owned residences with membership fees.

II. Ohio Revised Code Section 5709.12

Exemption is being considered pursuant to Ohio Revised Code Section ("R.C.") 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, * * *." In *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St.3d 405, 406-407, the court held that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular, * * *." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117. Ohio courts use this definition to determine whether a property is used exclusively for charitable purposes.

The record indicates that the applicant is a nonprofit corporation. Therefore, it qualifies as an "institution." However, the subject property is not being used exclusively for charitable purposes. In *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135, the Ohio Supreme Court stated in the syllabus:

Real property owned by a nonprofit charitable corporation the stated purpose of which is to secure and operate resident apartments for aged and needy persons is not exempt from taxation under section 5709.12, Revised Code, even though it is shown that the rent intended to be charged is at or below cost, and in no event to result in a profit, and that it is expected that some persons unable to pay the full rental will be assisted by subventions from corporate funds.

Id. at 135-36.

The court followed that rule in *Cogswell Hall, Inc. v. Kinney* (1987), 30 Ohio St.3d 43. The appellant in that case was a nonprofit corporation that furnished low-cost housing to 25 elderly women. The court held that the use of the property was not exclusively for charitable purposes and was not entitled to exemption under R.C. 5709.12.

More recently, in *NBC-USA Hous., Inc.—Five v. Levin* (2010), 125 Ohio St.3d 394, 396, the Ohio Supreme Court recognized "...the consistent and longstanding doctrine that a *distinctly residential use* of real property defeats a claim of charitable exemption, even where attendant circumstances indicate the existence of charitable motives." (emphasis in original). In determining whether a property is exclusively used for charitable service, "we look to the property's 'primary use, not secondary or ancillary use.'" (emphasis in original). *Id.* at 399, citing *Church of God in N. Ohio, Inc. v. Levin*, 124 Ohio St.3d 36. In this case, the appellant argued that the low-cost housing it offered was used exclusively for charitable purposes because it provided spiritual benefits to its residents through Bible Study and evangelistic communication. *Id.* The Court held that the primary use of the property is the provision of low-cost residential apartments to the tenants while spiritual fulfillment of its residents is secondary. *Id.* The Court distinguished this case from *True Christianity Evangelism v. Zaino* (2001), 91 Ohio St.3d 117, where non-residential property used for the dissemination of religious messages qualified as used exclusively for charitable purposes. *Id.* Here, the property, a dwelling in the middle of a residential neighborhood, is primarily used for residential purposes. In *St. Paul's Outreach, Inc. v. Testa* (April 24, 2017), B.T.A. No. 2016-822, the Board of Tax Appeals found that the property at issue was "used primarily for residential purposes." *Id.* at *2. The spiritual outreach is significant to the Applicant's program; however, the actual use of the property for these weekly/monthly Bible Study classes and program gatherings is secondary to the daily use of the property as a residence for the program's members. Furthermore, even though the Household Program provides a structured living environment,

requiring members to share meals, engage in prayer sessions, perform household chores, and to adhere to certain ideals/practices, these requirements center around the fact that the members reside at the property.

While the residence serves to provide housing scholarships to its member students, this commendable function does not override the fundamental use of the property as a residence for students in the association. Therefore, this property is not used exclusively for charitable purpose under R.C. 5709.12 and does not qualify for exemption.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2019. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

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Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 22, 2021

Affordable Medical Education Housing Association NP
13940 Cedar Rd. #113
University Heights, OH 44118

Re: DTE No: BE 2084
Auditor's No.: 19-171
County: Cuyahoga
School District: East Cleveland CSD
Parcel Number(s): 672-03-060

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 18, 2019.

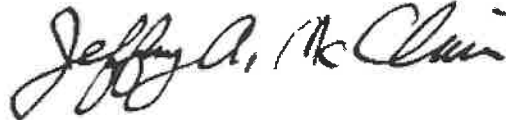
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2015. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On September 8, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

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Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 22, 2021

Affordable Medical Education Housing Association NP
13940 Cedar Rd. #113
University Heights, OH 44118

Re: DTE No: BE 2082
Auditor's No.: 19-173
County: Cuyahoga
School District: East Cleveland CSD
Parcel Number(s): 672-16-019

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 18, 2019.

I. Factual Background

The applicant, Affordable Medical Education Housing Association NP (AMEHA), requests exemption from taxation of real property acquired on April 21, 2017. The property is improved with a residential dwelling situated on less than one acre of land. The application states the property is used as a residence to provide housing scholarships for medical students. The property is being renovated for this purpose and has not been occupied since the date of acquisition.

The applicant's purposes as stated in Article II, Section 2.01 of its Corporate Bylaws are:

AMEHA is a trade association formed to support the community of landlords, housing providers, builders, developers, preservationists, financiers, vendors, medical students and alumni who support the development of more strategic and economical medical student housing nationwide.

The Association provides training and information to the trade about developing economical housing, and also provides resources for medical students on how to find it. Additionally, the Association offers housing scholarships to encourage academically gifted, financially challenged students to pursue a career in medicine.

In correspondence dated December 5, 2019, the applicant states that it is a non-profit trade organization. Membership fees are donations to the organization, similar to what professional associations do to raise funds for their organizations. According to the applicant's website, these membership fees range from \$10,000 per year for corporations, \$5,000 per year for physician families, and landlord memberships are \$250 per year. Students applying for the housing scholarships do not pay a membership fee. The applicant's association owned residences will provide housing to low income medical, dental and nursing students. The organization will help offset costs of housing and utilities in its association owned residences with membership fees.

II. Ohio Revised Code Section 5709.12

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The record indicates that the applicant is a nonprofit corporation. Therefore, it qualifies as an "institution." However, the subject property is not being used exclusively for charitable purposes. In *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135, the Ohio Supreme Court stated in the syllabus:

Real property owned by a nonprofit charitable corporation the stated purpose of which is to secure and operate resident apartments for aged and needy persons is not exempt from taxation under section 5709.12, Revised Code, even though it is shown that the rent intended to be charged is at or below cost, and in no event to result in a profit, and that it is expected that some persons unable to pay the full rental will be assisted by subventions from corporate funds.

Id. at 135-36.

The court followed that rule in *Cogswell Hall, Inc. v. Kinney* (1987), 30 Ohio St.3d 43. The appellant in that case was a nonprofit corporation that furnished low-cost housing to 25 elderly women. The court held that the use of the property was not exclusively for charitable purposes and was not entitled to exemption under R.C. 5709.12.

More recently, in *NBC-USA Hous., Inc.—Five v. Levin* (2010), 125 Ohio St.3d 394, 396, the Ohio Supreme Court recognized "...the consistent and longstanding doctrine that a *distinctly residential use* of real property defeats a claim of charitable exemption, even where attendant circumstances indicate the existence of charitable motives." (emphasis in original). In determining whether a property is exclusively used for charitable service, "we look to the property's 'primary use, not secondary or ancillary use.'" (emphasis in original). *Id.* at 399, citing *Church of God in N. Ohio, Inc. v. Levin*, 124 Ohio St.3d 36. In this case, the appellant argued that the low-cost housing it offered was used exclusively for charitable purposes because it provided spiritual benefits to its residents through Bible Study and evangelistic communication. *Id.* The Court held that the primary use of the property is the provision of low-cost residential apartments to the tenants while spiritual fulfillment of its residents is secondary. *Id.* The Court distinguished this case from *True Christianity Evangelism v. Zaino* (2001), 91 Ohio St.3d 117, where non-residential property used for the dissemination of religious messages qualified as used exclusively for charitable purposes. *Id.* Here, the property, a dwelling in the middle of a residential neighborhood, is primarily used for residential purposes. In *St. Paul's Outreach, Inc. v. Testa* (April 24, 2017), B.T.A. No. 2016-822, the Board of Tax Appeals found that the property at issue was "used primarily for residential purposes." *Id.* at *2. The spiritual outreach is significant to the Applicant's program; however, the actual use of the property for these weekly/monthly Bible Study classes and program gatherings is secondary to the daily use of the property as a residence for the program's members. Furthermore, even though the Household Program provides a structured living environment,


requiring members to share meals, engage in prayer sessions, perform household chores, and to adhere to certain ideals/practices, these requirements center around the fact that the members reside at the property.

While the residence serves to provide housing scholarships to its member students, this commendable function does not override the fundamental use of the property as a residence for students in the association. Therefore, this property is not used exclusively for charitable purpose under R.C. 5709.12 and does not qualify for exemption.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2019. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

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Jeffrey A. McClain
Tax Commissioner



November 30, 2021

Akron City
John York, Assistant Director of Law
161 S High St Ste 202
Akron, OH 44308

Re: DTE No: AE 3568
Auditor's No.: 12091
County: Summit
School District: Akron CSD
Parcel Number(s): 6756685

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 27, 2018. The Applicant seeks exemption of real property from taxation for tax year 2018 and remission of taxes, interest and penalties for 2013, 2014, 2015, 2016 and 2017, under R.C. 5709.08.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. Therefore, remission cannot be considered for tax year 2014 or prior years.

I. Factual Background

During the pendency of this matter the property has been assigned a new parcel number encompassing the entire property. The new number is Parcel No. 6862135.

In the application, the Applicant described the property, as follows:

These properties are properties held by the City for use as government offices. They are not being used for any private purposes or by any private entities or Individuals.

During the course of the investigation into the properties and their usage, it was discovered that the parking facilities that are part of the subject property are operated by a contractor hired by the Applicant. Further, fees are charged to the public for parking.

In response to an inquiry by a DTE tax examiner, the Applicant's attorney provided additional information, as follows:

You requested an explanation "the use of the property, parcel #6756685, from January 1, 2015, until the present time". As you will note by accessing the GIS map of the Summit County Fiscal Office, parcel #6756685 has been re-numbered by the Fiscal Office. Previous parcel

#6756685 is currently composed of 6 parcels: 6849039, 6849538, 6849539, 6849544, 6849543 and 6850185. For the sake of clarity, I will refer to the current parcel numbers in responding to your request.

With respect to the portion of parcel #6756685 composed of 5 parcels (6849039, 6849538, 6849539, 6849544 and 6849543), from 2015 to and including 2020, the property has continuously been used as a multi-level parking deck, the Citi Center Parking Deck. A fee is charged to users and the deck is operated by a contractor on behalf of the City.

With respect to the portion of parcel #6756685 composed of the one remaining parcel (6850185), from 2015 to, and including 2020, the property has been used as a multi-floor office building, the Citi Center Building. ...

The evidence indicates that for all tax years relevant hereto, the office building has been used exclusively by the Applicant.

II. Ohio Revised Code Sections 5709.01 and 5715.271

The rule in Ohio is that all real property is subject to taxation. R.C. 5709.01. Exemption from taxation is the exception to the rule. *Seven Hills Schools v. Kinney* (1986), 28 Ohio St. 3d 186. Exemption statutes must be strictly construed. *American Society for Metals v. Limbach* (1991), 59 Ohio St. 3d 38, 40 and *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St. 3d 432.

R.C. 5715.271 provides:

In any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption. The fact that property has previously been granted an exemption is not evidence that it is entitled to continued exemption.

Therefore, the property owner has the burden of proof to show that its property is entitled to exemption or continued exemption.

III. Ohio Revised Code Section 5709.08

R.C. 5709.08 reads, in pertinent part, as follows:

(A)(1) Real or personal property belonging to the state or United States used exclusively for a public purpose, and public property used exclusively for a public purpose, shall be exempt from taxation.

The Supreme Court of Ohio has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; and (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56.

In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Ohio Supreme Court further held that:

When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Id at 166.

The Supreme Court of Ohio more recently addressed the exemption of public property used by a private, for-profit entity in *City of Parma Heights v. Wilkins*, (2005) 105 Ohio St 3d 463:

We have said in past cases that “whenever public property is used by a private citizen for a private purpose, that use generally prevents exemption.” *Whitehouse v. Tracy* (1995), 72 Ohio St.3d 178, 181, 648 N.E.2d 503. The rule explained more than 30 years ago remains true today: “When * * * private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose,” the property no longer meets the R.C. 5709.08 requirement that the property be “used exclusively for a public purpose.” *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, 166, 58 O.O.2d 354, 280 N.E.2d 653 (holding that areas of a city-owned airport that were leased to private entities for commercial enterprises were not exempt from real property taxes). And we have also noted that “one who is in the possession and control of property and is occupying, managing and operating the same as lessee is often to be treated as the owner thereof.” *Carney v. Cleveland* (1962), 173 Ohio St. 56, 58, 18 O.O.2d 256, 180 N.E.2d 14
...

Id. at 465.

Here, the office building is used exclusively by the City of Akron; therefore, the office building qualifies for exemption under R.C. 5709.08.

However, the Applicant allows a for-profit contractor to control the parking facilities and operate a fee-based parking garage while presumably providing an income to the Applicant from the operation.

The subject property is clearly used for the direct benefit of the parking contractor.

When the control and management of publicly owned property, such as the subject property herein, is left in the hands of a private for-profit contractor, that property loses its identity as public property used exclusively for a public purpose as anticipated in R.C. 5709.08, particularly when that publicly owned property is used by that private business to effectively gain a competitive advantage over other private businesses. At that point, even if the public may receive an incidental benefit, the primary use of the property has ceased to be public use.

Likewise, publicly owned real property must not be used with a view to a profit. Here, the for-profit contractor receives a direct real property tax cost savings contributing to an increased opportunity for corporate profit from its use of publicly owned property.

The for-profit contractor has exclusive control of the property on a day-to-day basis, not the Applicant.

Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption. Here, the Applicant has failed to sustain its burden of proof that the portion of the subject property used as a parking facility is eligible for real property tax exemption under R.C. 5709.08.

The Applicant has allowed a for-profit enterprise to use and occupy public property and to make a profit, or at the very least, operate with a view to profit from its occupancy and use of the public property. Even if, *arguendo*, the parking contractor operating the parking facility serves the public and is in the public interest, the property is occupied and used by a private entity to make a profit.

Therefore, the parking facilities improvements on the subject property do not qualify for exemption under R.C. 5709.08.

IV. Conclusion

Based upon the evidence, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08 and that part of the property is not entitled to be exempt.

Pursuant to R.C. 5713.04, the Tax Commissioner Orders that the subject property be split-listed as follows:

Property to be Exempted from taxation:

The Office Building used by the City of Akron, and the land underlying the subject property.

The Tax Commissioner Orders that this portion of the real property be entered upon the list of property in the county, which is exempt from taxation for tax years 2018, 2019, 2020 and 2021.

The Tax Commissioner Further Orders that all taxes, penalties and interest on the above portion of the subject property for tax years 2015, 2016 and 2017 be remitted in the manner provided by R.C. 5715.22.

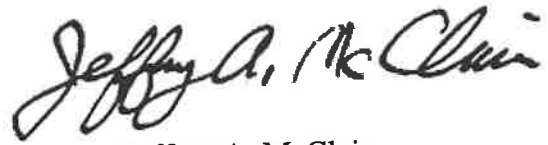
The above property shall remain on the exempt list until either the county fiscal officer or the Tax Commissioner restores the property to the tax list.

Property to Remain on the Tax List:

All of the Parking Facility Improvements attached thereto.

The Tax Commissioner Further Orders that any penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



FINAL
DETERMINATION

000003

November 9, 2021

Alan Williams
714 Miller Ave.
Columbus, OH 43205

Re: DTE No: BE 2728
Auditor's No.: 19-198
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-007877-00 010-031560-00 010-125270-00

I. Factual Background

The applicant, Alan Williams, an individual, is requesting exemption from real property taxation. The subject parcels were acquired at various times; parcel number 010-007877-00 was acquired on October 22, 2014, parcel number 010-031560 was acquired on February 3, 2015, and parcel number 010-125270-00 was acquired on April 16, 2015. The property is used to care for senior citizens and people with mental illness. The subject parcels consist of less than one acre and each parcel is improved with a residential dwelling.

In the application request for exemption from real property taxation, the applicant provided a License to Operate a Residential Facility issued by the Ohio Department of Mental Health and Addiction Services for the facility located at 3103 Bluefield Drive, Columbus, Ohio 43207 (parcel number 010-125270-00). The name of the facility listed on the license is My Best Friends Place. The applicant, also, provided a License to Operate a Residential Facility issued by the Ohio Department of Mental Health and Addiction Services for a facility located at 714 Miller Avenue, Columbus, Ohio 43205 (parcel number 010-007877-00). The name of the facility listed on the license is My Friend's Place in Unity.

II. Ohio Revised Code Section 5701.13

The applicant is requesting exemption pursuant to Ohio Revised Code Section ("R.C.") 5701.13. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, R.C. 5701.13 does not provide a mechanism for tax exemption, it merely provides the definition of "home for the aged" to be utilized for this portion of the Ohio Revised Code. Accordingly, exemption will be considered under R.C. 5709.12, rather than R.C. 5701.13.

III. Ohio Revised Code Section 5709.12

Exemption is considered under R.C. 5709.12(B) which provides, in part, that "all property owned and used by a nonprofit organization exclusively for a home for the aged, as defined in section 5701.13 of the Revised Code, also shall be exempt from taxation." In turn, R.C. 5701.13(B)(1)

defines a "home of the aged" as a nursing home, residential care facility, or residential facility that meets all the following standards:

- (a) It is a nursing home, residential care facility, or residential facility.
- (b) It is owned by a corporation, unincorporated nonprofit association, or trust of a charitable, religious, or fraternal nature, this is organized and operated not for a profit, is not formed for the pecuniary gain or profit of, and whose net earnings or any of whose net earnings is not distributable to, its members, trustees, officers, or other private persons, and is exempt from federal income taxation under section 501 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1.
- (c) It is open to the public without regard to race, color, or national origin.
- (d) It does not pay, directly or indirectly, compensation for services rendered, interest on debts incurred, or purchase price of land, building equipment, supplies, or other goods or chattels, which compensation, interest, or purchase price is unreasonably high.
- (e) It provides services for the life of each resident without regard to the resident's ability to continue payment for the full cost of the services.

Furthermore, the Supreme Court of Ohio has declared that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." *Highland Park Owners, Inc. v. Tracy*, 71 Ohio St.3d 405, (1994).

The first test for exemption under R.C. 5709.12 is that the property be owned by an institution. *Highland, supra*. Relying on *Black's Law Dictionary* 800 (6th Ed.1990), the court in *Highland* adopted the following definition for the term "institution":


An establishment, especially one of eleemosynary or public character or one affecting a community. An established or organized society or corporation. It may be private in its character, designed for profit to those composing the organization, or public and charitable in its purposes, or educational (e.g. college or university). A foundation, as a literary or charitable institution. (Citations omitted.)

Property belonging to an individual does not meet the standard set forth in R.C. 5701.13. Therefore, the property is not entitled to an exemption under R.C. 5709.12, as it does not meet the statutory requirement that such property be owned by an institution, specifically a nonprofit organization. *Reuben Anaya v. Lawrence* (June 30, 2000), B.T.A. No. 99-S-1308. Here, the owner of the subject property is Alan Williams, an individual. As the property is owned by an individual, not an institution, the property does not meet the requirements of R.C. 5709.12 and is not entitled to exemption.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2019. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
6400 Riverside Dr., Suite D
Dublin, OH 43017



DETERMINATION

November 17, 2021

Allen Road Properties LLC
6355 Centre Park Dr.
West Chester, OH 45069

Re: DTE No: CE 1733
Auditor's No.: 20-032-83
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-282-000-030

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

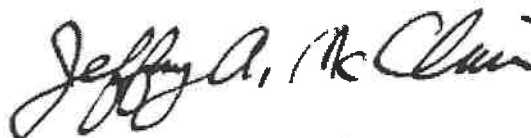
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 30, 2021

American College of Cardiology Foundation (ACCF)
Atitaya Rok
2400 North Street NW
Washington, DC 20037

Re: DTE No: BE 0979
Auditor's No.: 19-53
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-244655-00 010-244656-00

This is the Final Determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 12, 2019.

The Applicant is the successor by merger to the Society of Cardiology Patient Care, formerly known as the Society of Chest Pain Centers, Inc.

The subject property was previously granted exemption for tax years 2011 and 2012 and was denied exemption for tax years 2013, 2014 and 2015, pursuant to a final determination issued in DTE Case No. TE 3208, issued November 20, 2017.

The Applicant seeks exemption for tax year 2019 and remission for tax years 2016, 2017 and 2018, under R.C. 5709.12.

The Applicant leases a 900 square foot portion of the building to a for-profit company. This lease began on February 6, 2017.

The Tax Commissioner finds that during the pendency of this application, specifically on August 13, 2019, the subject property was transferred to Soaring Crag, LLC, a for-profit Nevada limited liability company.

The Tax Commissioner finds that the 900 square foot portion of the building for tax years 2018 and 2019 does not qualify for exemption under R.C. 5709.12, as this portion is used primarily for leasing and not the mission of the Applicant.

The Tax Commissioner finds that the remainder of the subject property including the remainder of the building and the grounds and improvements qualify for exemption from taxation for 2019 and for remission of taxes for tax years 2016, 2017 and 2018, under R.C. 5709.12, because these portions of the subject property are used by the Applicant in support of the mission of the Applicant.

Therefore, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.12, and part of the property is not entitled to be exempt.

Pursuant to R.C. 5713.04, the Tax Commissioner Orders that the property be split-listed, as follows:

Property Exempt from Taxation:

For Tax Year 2019:

All of the subject property and grounds,

Excepting:

900 Square Foot Portion of the Building

The Tax Commissioner Orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for the tax year 2019.

Restoration to Tax List:

Beginning with Tax Year 2020,

The Tax Commissioner Orders:

All of the subject property shall be returned to the tax list.

Remission of Taxes:

The Tax Commissioner Orders that all taxes, penalties and interest paid be **Remitted** in the manner provided by R.C. 5715.22, in the following manner:

For Tax Year 2016:

All of the subject property

For Tax Years 2017 and 2018:

All of the subject property,

Excepting:

900 Square Foot Portion of the Building

Property to Remain on the Tax List:

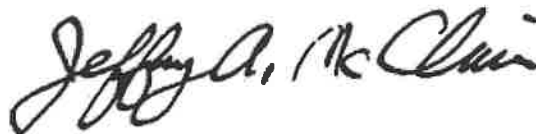
For Tax Years 2017, 2018, and 2019:

The 900 Square Foot Portion of the Building

Beginning Tax Year 2020:

All of the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017



FINAL
DETERMINATION

November 30, 2021

Ansonia American Legion Eck Ary Douglas Dickey Post 353
118 Mackinaw St. P.O. Box 338
Ansonia, OH 45303

Re: DTE No: CE 0627
Auditor's No.: 2020-03
County: Darke
School District: Ansonia LSD
Parcel Number(s): C15-2-213-22-01-03-10800

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.17, veterans' organization.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021, and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Subsequent to the years for which exemption is granted by this final determination, the owner of a property exempted under R.C. 5709.17(B) or 5709.17(D) must annually file DTE Form 23V, *Veterans' and Fraternal Organization Tax Exemption Renewal Application*, with the county auditor to establish whether the property is eligible for continued exemption. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL
DETERMINATION

000105

November 22, 2021

Archangel St Uriel Eritrean Orthodox Tewahdo Church
Ermias Ghebretsadik
3825 Fox Rud Drive Apt 1343
Blue Ash, OH 45236

Re: DTE No: DE 1574
Auditor's No.: 21-090
County: Hamilton
School District: St. Bernard-Elmwood Place CSD
Parcel Number(s): 661-0002-0191-90 661-0002-0192-90

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Arc Swwchoh001 LLC
1735 Market St.
Philadelphia, PA 19103

Re: DTE No: CE 1722
Auditor's No.: 20-032-72
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-449-000-009

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

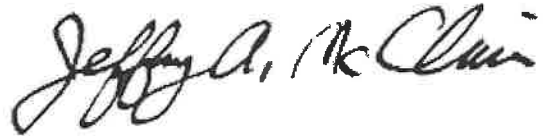
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

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Jeffrey A. McClain
Tax Commissioner



Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL
DETERMINATION

November 17, 2021

Avon City
William Logan
36080 Chester Rd
Avon, OH 44011

Re: DTE No: DE 0732
Auditor's No.: TIF-272
County: Lorain
School District: Avon LSD
Parcel Number(s): 04-00-015-110-023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 30, 2021. On November 24, 2008, the City of Avon passed Ordinance No. 144-08 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 144-08 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 30, 2021. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2009, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2038.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

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Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Avon City
William Logan
36080 Chester Rd
Avon, OH 44011

Re: DTE No: DE 0735
Auditor's No.: TIF-275
County: Lorain
School District: Avon LSD
Parcel Number(s): 04-00-022-102-156

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 30, 2021. On November 24, 2008, the City of Avon passed Ordinance No. 144-08 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

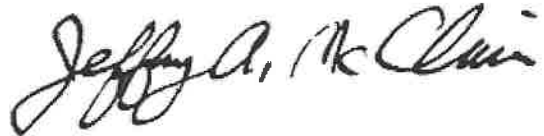
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 144-08 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 30, 2021. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2009, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2038.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



FINAL 000035
DETERMINATION

November 17, 2021

Avon City
William Logan
36080 Chester Rd
Avon, OH 44011

Re: DTE No: DE 0731
Auditor's No.: TIF-271
County: Lorain
School District: Avon LSD
Parcel Number(s): 04-00-010-101-004 04-00-010-101-005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 30, 2021. On November 24, 2008, the City of Avon passed Ordinance No. 144-08 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

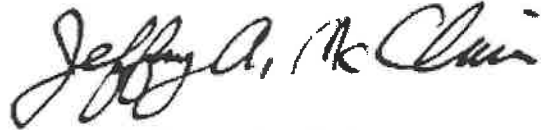
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 144-08 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 30, 2021. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2009, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2038.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Avon City
William Logan
36080 Chester Rd
Avon, OH 44011

Re: DTE No: DE 0733
Auditor's No.: TIF-273
County: Lorain
School District: Avon LSD
Parcel Number(s): 04-00-015-110-025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 30, 2021. On November 24, 2008, the City of Avon passed Ordinance No. 144-08 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

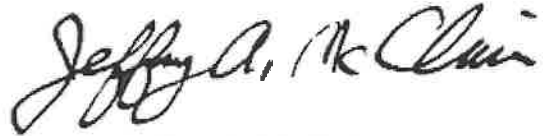
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 144-08 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on March 30, 2021. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2009, remission cannot be considered for tax year 2017 or prior years. The application is dismissed as to tax years 2017 and earlier, and the exemption shall end no later than 2038.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first and last names being more prominent.

Jeffrey A. McClain
Tax Commissioner



FINAL 000158
DETERMINATION

November 30, 2021

Azusa Refuge Foundation Inc
1976 S La Cienega Blvd C-162
Los Angeles, CA 90034

Re: DTE No: DE 1484
Auditor's No.: 21-03-009 A
County: Mahoning
School District: Youngstown CSD
Parcel Number(s): 53-008-0-083.00-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 8, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

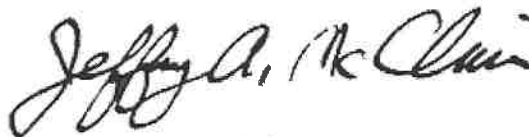
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

Furthermore, the Board of Tax Appeals has consistently held that a former owner of property does not have standing to file an exemption application. *City of Lakewood v. Wilkins* (June 29, 2007), B.T.A. No. 2006-M-412. The Board of Tax Appeals in *City of Lakewood* held that "[s]ince R.C. 5715.27(A) specifically requires an 'owner' to file an application for exemption, an applicant must have a current ownership interest to properly file an exemption application." *Id.* at 4.

In this case, the applicant, Azusa Refuge Foundation, Inc. transferred the property to Operation Hope 22, Inc on August 5, 2020. Therefore, the applicant is not the current owner of this property.

Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000123

FINAL DETERMINATION

November 22, 2021

Battered Women's Shelter
974 E. Market St.
Akron, OH 44305

Re: DTE No: DE 1421
Auditor's No.: 12414
County: Summit
School District: Akron CSD
Parcel Number(s): 67-63811

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on January 25, 2021; therefore, remission cannot be considered for tax year 2017 or prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

**FINAL
DETERMINATION**

November 30, 2021

Battered Women's Shelter
974 E. Market St.
Akron, OH 44305

Re: DTE No: CE 2550
Auditor's No.: 12351
County: Summit
School District: Akron CSD
Parcel Number(s): 67-56914 67-56913

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 16, 2020.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on November 16, 2020; therefore, remission cannot be considered for tax year 2016 or prior years.

On September 8, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020, and that the request for the remission of taxes and interest for tax years 2017, 2018, and 2019 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Battered Women's Shelter
974 E. Market St.
Akron, OH 44305

Re: DTE No: CE 2549
Auditor's No.: 12352
County: Summit
School District: Akron CSD
Parcel Number(s): 67-57271

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 16, 2020.

I. Factual Background

The applicant, Battered Women's Shelter, seeks exemption of real property from taxation, consisting of a single family dwelling located on less than one acre. Title to the subject parcel was acquired on January 4, 2016. The application states the dwelling was vacant from January 1, 2017, until demolished in August 2020. The applicant states the future use of the property has not been determined.

II. Ohio Revised Code Section 5713.081

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on November 16, 2020; therefore, remission cannot be considered for tax year 2016 or prior years.

III. Ohio Revised Code Section 5709.12

The applicant is seeking exemption under Ohio Revised Code Section ("R.C.") 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, * * *." In *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St.3d 405, 406-407, the court held that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes."

The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular, without regard for their ability to supply that need from other sources, and without hope or expectation, if not with positive abnegation, of gain or profit by the donor or by the instrumentality of the charity, * * *." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117, 120. Ohio courts have used this definition in order to determine whether the property belongs to a charitable institution and whether the use of the property in question is exclusively charitable. The fact that the applicant is a nonprofit organization does not,

by itself, determine that its use of the property is for a charitable purpose under the relevant sections of the Ohio Revised Code. *OCLC OnLine Computer Center Inc. v. Kinney* (1984), 11 Oh St. 3d 198 and *Operation Evangelize v. Kinney* (1982), 69 Ohio State 2d 346.

However, for vacant or unused property to be entitled to exemption the taxpayer must be actively working toward an actual use of the property which would meet the requirements for exemption. Exemption is available based on the prospective use of property, because the actual use for an exempt purpose cannot always begin immediately. This principle is not based simply on the intent of the property owner, but instead is focused on the property owner's progress toward an exempt use. It is necessary that the prospective use will become an actual use within a reasonable time. In certain cases, changes to the property may be necessary before the intended use can begin. In these cases, funds must be procured, plans must be prepared, and construction must be done. Because delays are sometimes necessary and unavoidable, an exemption may be granted during this preparatory period. However, the property owner must be actively working toward an exempt use of the property. It must show that it had definite plans and proof of available financing so that construction could begin within a reasonable time from the filing of an exemption application. *Holy Trinity Protestant Episcopal Church v. Bowers* (1961), 172 Ohio St. 103. In that case the court stated that "the intent to use such property for an exempt purpose must be one of substance and not a mere dream that sometime in the future, if funds are obtained, the entity would so use the property." *Id.* at 107. Evidence of those preparation efforts must exist as of tax lien date for the year the taxpayer is requesting exemption. *City of Cleveland v. Carney* (1959), 169 Ohio St. 259 (per curiam), and *Carney v. Cleveland City School Dist. Pub. Library* (1959), 169 Ohio St. 65.

The applicant intends to utilize the subject property in the future. However, the application states no decision has been made regarding how or when the subject property will be used. Acknowledging that the applicant may someday use the property for charitable use, it may be that the property will qualify for exemption in the future. As the applicant utilizes the property for charitable use, it may reapply for the part of the property so used.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020, and that the request for the remission of taxes and interest for tax years 2017, 2018, and 2019 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



November 9, 2021

Bethesda Hospital Inc
Jonathan T. Brollier Esq.
375 N. Front Street, Suite 325
Columbus, OH 43215

Re: DTE No: CE 2405
Auditor's No.: 20-170
County: Hamilton
School District: Sycamore Community CSD
Parcel Number(s): 603-0019-0031-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 28, 2020.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.12/5709.121, charitable, and part of the property is not entitled to be exempt because it is leased with a view to a profit. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 3,017 square foot portion of the Bethesda North Medical Office Building, which is leased with a view to a profit.

The Tax Commissioner orders that penalties charged against this part of the property for this tax year be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is written in a cursive, flowing style.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 17, 2021

Black Swamp Conservancy
Rob Krain
P.O. Box 332
Perrysburg, OH 43552

Re: DTE No: DE 1710
Auditor's No.: ----
County: Williams
School District: North Central LSD
Parcel Number(s): 092-320-00-001.001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 25, 2021.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.12, charitable, and part of the property is not entitled to be exempt because it is leased for farming purposes. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

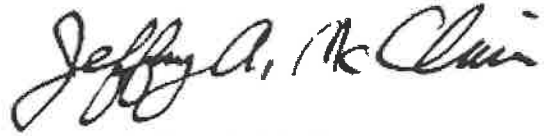
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 10 acres leased to Dakota Parrish for organic farming purposes.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



FINAL 000190
DETERMINATION

November 30, 2021

Blue Ridge Grange
Janice Braniger, Treasurer
21858 T R 257
Newcomerstown, OH 43832

Re: DTE No:	CE 1500	
Auditor's No.:	693-16	
County:	Coshocton	
School District:	Ridgewood LSD	
Parcel Number(s):	029 00000 84400	029 00000 84500

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.17, fraternal organization.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax year be remitted in the manner provided by R.C. 5715.22.

Subsequent to the years for which exemption is granted by this final determination, the owner of a property exempted under R.C. 5709.17(B) or 5709.17(D) must annually file DTE Form 23V, *Veterans' and Fraternal Organization Tax Exemption Renewal Application*, with the county auditor to establish whether the property is eligible for continued exemption. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000144
DETERMINATION

November 30, 2021

Brecksville City
Laura Starosta, Director of Finance
9069 Brecksville Rd
Brecksville, OH 44141

Re: DTE No:	DE 1526		
Auditor's No.:	2021-093		
County:	Cuyahoga		
School District:	Brecksville-Broadview Heights CSD		
Parcel Number(s):	601-34-004	601-34-003	601-29-003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 22, 2021. Although the applicant acquired the property on April 19, 2020, the County Auditor failed to restore the property to the tax list and, accordingly, it remains exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000098

FINAL DETERMINATION

November 22, 2021

Brooklyn City
Andi Udris
7619 Memphis Ave
Brooklyn, OH 44144

Re: DTE No: DE 1552
Auditor's No.: 2021-109
County: Cuyahoga
School District: Brooklyn CSD
Parcel Number(s): 432-21-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until December 4, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Brooklyn City
Kevin Butler, Law Director
7619 Memphis Ave
Brooklyn, OH 44144

Re: DTE No: CE 2887
Auditor's No.: 2020-275
County: Cuyahoga
School District: Brooklyn CSD
Parcel Number(s): 433-09-019

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 11, 2020. On October 13, 2020, the City of Brooklyn passed Ordinance No. 2020-40 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

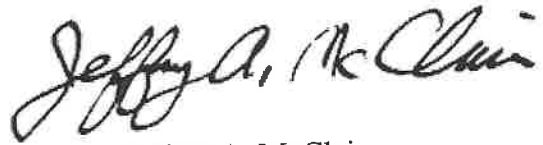
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall end 30 years from the year in which the exemption commenced, as specified in Section 2 of Ordinance 2020-40, or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall commence with the first tax year after the effective date of the ordinance in which the subject parcel experiences an increase in value attributable to the addition of new improvements. See R.C. 5709.40(G). The exemption shall commence in a separate term for each parcel within the project, as described in Section 2 of Ordinance 2020-40. The county auditor's office shall determine the year the exemption shall begin on a parcel-by-parcel basis as prescribed by that document, which is hereby incorporated by reference to this determination. The exemption shall comply with such limitations as comport with the provisions set

forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is written in a cursive, flowing style.

Jeffrey A. McClain
Tax Commissioner



FINAL 000146
DETERMINATION

November 30, 2021

Buckeye Joint Vocational School Bd of Ed
Cheryl Malik CFO
545 University Dr NE
New Philadelphia, OH 44663

Re: DTE No: DE 1923
Auditor's No.: 2264
County: Tuscarawas
School District: New Philadelphia CSD
Parcel Number(s): 43-07950-027

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 29, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

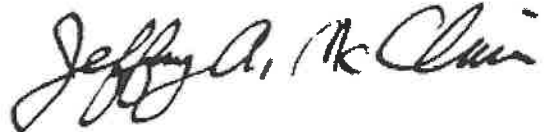
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

Furthermore, the Board of Tax Appeals has consistently held that a former owner of property does not have standing to file an exemption application. *City of Lakewood v. Wilkins* (June 29, 2007), B.T.A. No. 2006-M-412. The Board of Tax Appeals in *City of Lakewood* held that "[s]ince R.C. 5715.27(A) specifically requires an 'owner' to file an application for exemption, an applicant must have a current ownership interest to properly file an exemption application." *Id.* at 4.

In this case, title to the property is in the name of Dale R. and Jo-Dee L. Myers, therefore the applicant is not the current owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the

property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Bw-3 UC LLC
Karen Caruso
3 Glenlake Pkwy
Atlanta, GA 30328

Re: DTE No: CE 1746
Auditor's No.: 20-032-96
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-416-000-012

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

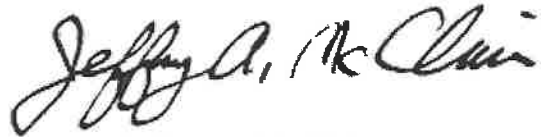
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly legible.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Caddick Dawn A TR Etal
Smokey Bones Bar & Fire Grill
40 Ne Loop 410 Ste 607
San Antonio, TX 78216

Re: DTE No: CE 1727
Auditor's No.: 20-032-77
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-449-000-001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

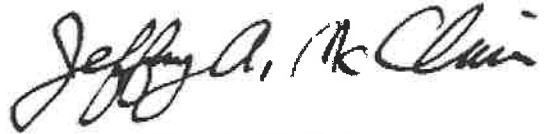
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000104

**FINAL
DETERMINATION**

November 22, 2021

Catholic Cemeteries Association
Andrej N. Lah, CEO
10000 Miles Ave P.O. Box 605310
Cleveland, OH 44105

Re: DTE No: DE 1658
Auditor's No.: 12468
County: Summit
School District: Nordon Hills CSD
Parcel Number(s): 40-00861 40-00862

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL 000145
DETERMINATION

November 30, 2021

Centerville City
Scott A. Liberman, Municipal Attorney
110 North Main St. Ste. 1200
Dayton, OH 45402

Re: DTE No: DE 1720
Auditor's No.: 2021-36
County: Montgomery
School District: Centerville CSD
Parcel Number(s): O68 00103 0003

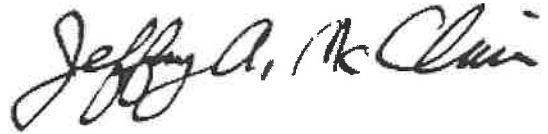
This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 21, 2021. The procedure for applying for a property tax exemption is set forth in Ohio Revised Code Section 5715.27(A):

Except as provided in division (A)(2) of this section and in section 3735.67 of the Revised Code, the owner, a vendee in possession under a purchase agreement or a land contract, the beneficiary of a trust, or a lessee for an initial term of not less than thirty years of any property may file an application with the tax commissioner, on forms prescribed by the commissioner, requesting that such property be exempted from taxation and that taxes, interest, and penalties be remitted as provided in division (C) of section 5713.08 of the Revised Code.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption in cases where the owner did not file the application. This determination of jurisdiction was made by the Board of Tax Appeals in *Total Health Care Plan, Inc. v. Zaino* (Dec. 17, 2004), B.T.A. No. 2003-A-57, citing the Ohio Supreme Court in *Performing Arts School of Metropolitan Toledo Inc. v. Wilkins* (2004), 104 Ohio St.3d 284, 2004-Ohio-6389. Since the issuance of that opinion, the General Assembly has granted additional parties standing to file an exemption application, but the underlying principle remains in effect that a party must have standing to file the application for the Tax Commissioner to have jurisdiction to consider the application.

In this case, title to the property is in the name of Debra L. Teeters, therefore the applicant is not the owner of this property. Without ownership or other evidence of eligibility as described above, the applicant does not have standing to file for tax exemption on the property, and accordingly the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly legible.

Jeffrey A. McClain
Tax Commissioner



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Columbus, OH 43215
www.tax.ohio.gov

000112

FINAL DETERMINATION

November 22, 2021

Chagrin Falls Village
David Bloom
21 W Washington St
Chagrin Falls, OH 44022

Re: DTE No: DE 1562
Auditor's No.: 2021-120
County: Cuyahoga
School District: Chagrin Falls EVSD
Parcel Number(s): 932-02-032

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000122

FINAL DETERMINATION

November 22, 2021

Church of Christ in Christian Union
436 East Ohio St.
Circleville, OH 43113

Re: DTE No: DE 1415
Auditor's No.: 65-2221
County: Pickaway
School District: Circleville CSD
Parcel Number(s): A05-4-093-00-029-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000153
DETERMINATION

November 30, 2021

Citizens of Hope Toledo
Sam Moawad
1415 Broadway
Toledo, OH 43609

Re: DTE No: DE 1309
Auditor's No.: 19475
County: Lucas
School District: Toledo CSD
Parcel Number(s): 13-10101

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 25, 2021.

On August 25, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Civic Centre Blvd LLC
Civic Centre Blvd LLC c/o Sri Sai Mallika Investments LLC
PO Box 39
Kings Mills, OH 45034

Re: DTE No: CE 1723
Auditor's No.: 20-032-73
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-449-000-007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly legible.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000072

FINAL DETERMINATION

November 22, 2021

Cleveland City
James DeRosa, Commissioner of Real Estate
601 Lakeside Ave Rm 518
Cleveland, OH 44114

Re: DTE No: DE 1593
Auditor's No.: 2021-127
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 136-17-123 136-18-152

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The applicant has requested remission for tax year 2018. With respect to this tax year, parcel numbers 136-17-123 and 136-18-152 are new parcel numbers that were created for tax year 2019 as a result of a lot consolidation. Therefore, there are no taxes to remit for earlier years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL DETERMINATION

November 22, 2021

Cleveland City
James DeRosa, Commissioner of Real Estate
601 Lakeside Ave Rm 518
Cleveland, OH 44114

Re: DTE No: DE 1592
Auditor's No.: 2021-126
County: Cuyahoga
School District: Bedford CSD
Parcel Number(s): 791-11-010

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The record reflects that parcel 791-11-010 is already listed as exempt from taxation, for tax years 2018 and 2019, pursuant to R.C. 5709.08, public purpose. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel number 791-11-010 for tax years 2018 and 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000099

FINAL DETERMINATION

November 22, 2021

Cleveland City
James DeRosa, Commissioner of Real Estate
601 Lakeside Ave Rm 518
Cleveland, OH 44114

Re: DTE No: CE 2796
Auditor's No.: 2020-242
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 001-30-006

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Colerain Twp Hamilton Cty
Scott A. Sollmann
5300 Socialville Foster Rd. Ste. 200
Mason, OH 45040

Re: DTE No: CE 2216
Auditor's No.: 20-163
County: Hamilton
School District: Northwest LSD
Parcel Number(s): 510-0062-0230-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 10, 2020. On August 25, 2020, Colerain Township passed Resolution No. 47-20 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C). The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

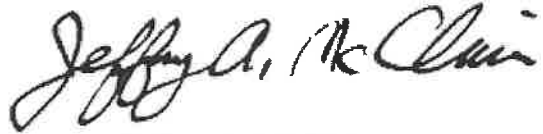
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property within the district experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 47-20 commenced or the date on which the public infrastructure improvements are paid in full from the township public

improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 17, 2021

Columbus City
Seth Brehm
111 North Front St., 8th Fl
Columbus, OH 43215

Re: DTE No:	CE 1543		
Auditor's No.:	20-28-T		
County:	Franklin		
School District:	Columbus CSD		
Parcel Number(s):	010-039824	010-207092	010-056609
	010-057699	010-294272	010-294273
	010-294274	010-294275	010-294276
	010-294277	010-294278	010-294279
	010-294280	010-294281	010-294282
	010-294283	010-294284	010-294285
	010-294286	010-294287	010-294288
	010-294289	010-294290	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 24, 2020. On November 12, 2012, the City of Columbus passed Ordinance No. 2283-2012 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record reflects that parcels 010-039824 and 010-207092 are already listed as exempt from taxation, for tax years 2017 and 2018. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers 010-039824 and 010-207092 for tax years 2017 and 2018.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.


The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more

than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 2283-2012 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on September 24, 2020. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2013, remission cannot be considered for tax year 2016 or prior years. The application is dismissed as to tax years 2016 and earlier, and the exemption shall end no later than 2042.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
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FINAL
DETERMINATION

000030

November 17, 2021

Columbus City
Seth Brehm
111 North Front St., 8th Fl
Columbus, OH 43215

Re: DTE No: CE 2283
Auditor's No.: 20-43-T
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-265704 010-048839

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 23, 2020. On November 12, 2012, the City of Columbus passed Ordinance No. 2283-2012 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.


The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 2283-2012 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on November 23, 2020. Although the county auditor's office confirmed that the triggering event commencing the exemption occurred in 2013, remission cannot be considered for tax year 2016 or prior years. The application is dismissed as to tax years 2016 and earlier, and the exemption shall end no later than 2042.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



Department of
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000080

FINAL DETERMINATION

November 22, 2021

Community Drug Board Inc
Michelle Marshall
702 E Market St
Akron, OH 44305

Re: DTE No: DE 1444
Auditor's No.: 12450
County: Summit
School District: Akron CSD
Parcel Number(s): 67-10425 67-10426

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL
DETERMINATION

000100

November 22, 2021

Copley Twp
1540 S Cleveland Massillon Rd
Copley, OH 44321

Re: DTE No: DE 1670
Auditor's No.: 12480
County: Summit
School District: Akron CSD
Parcel Number(s): 68-12074

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 17, 2021

Coshocton Community Housing Inc
646 Chestnut St
Coshocton, OH 43812

Re: DTE No: AE 3121
Auditor's No.: 667-16
County: Coshocton
School District: Coshocton CSD
Parcel Number(s): 043-00003454-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2018, 2019 and 2020 and that taxes, penalties and interest for tax years 2016 and 2017 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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**FINAL
DETERMINATION**

November 30, 2021

Country Side Chapel
The Branch Church of Northeast Ohio
2236 St Rt 93
Baltic, OH 43804

Re: DTE No: DE 1950
Auditor's No.: 1185
County: Holmes
School District: East Holmes LSD
Parcel Number(s): 02-60005-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL 000177
DETERMINATION

November 30, 2021

Crosspointe Mennonite Church
J. Mark Miller
P.O. Box 39
Walnut Creek, OH 44687

Re: DTE No: DE 1951
Auditor's No.: 1184
County: Holmes
School District: Garaway LSD
Parcel Number(s): 03-00029-007

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000091

FINAL DETERMINATION

November 22, 2021

Cuyahoga Falls City
2310 Second St
Cuyahoga Falls, OH 44221

Re: DTE No: DE 1434
Auditor's No.: 12436
County: Summit
School District: Woodridge LSD
Parcel Number(s): 3501823

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000092

FINAL DETERMINATION

November 22, 2021

Cuyahoga Falls City
2310 Second St
Cuyahoga Falls, OH 44221

Re: DTE No: DE 1433
Auditor's No.: 12435
County: Summit
School District: Cuyahoga Falls CSD
Parcel Number(s): 0220691

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Dan A Raber
4316 CR 59
Baltic, OH 43804

Re: DTE No: DE 0364
Auditor's No.: 1173
County: Holmes
School District: East Holmes LSD
Parcel Number(s): 02-00383-007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 1, 2021.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, private schoolhouse, and part of the property is not entitled to be exempt because it is not used for schoolhouse purposes. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The schoolhouse and one acre of land.

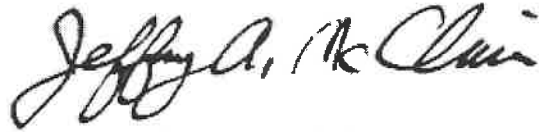
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The balance of the subject property not listed above as exempt.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
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000119

FINAL DETERMINATION

November 22, 2021

Dayton Metro Library
Christina Sanders
215 East Third St
Dayton, OH 45402

Re: DTE No: DE 1601
Auditor's No.: 2021-50
County: Montgomery
School District: New Lebanon LSD
Parcel Number(s): L52 00109 0010

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL

000182

DETERMINATION

November 30, 2021

Dayton Osteopathic Hospital dba Grandview Medical Center
Taft Stettinius & Hollister LLP attn: David N Reed Esq.
40 N. Main St. Ste. 1700
Dayton, OH 45423

Re: DTE No: DE 0479
Auditor's No.: 2021-21
County: Montgomery
School District: Kettering CSD
Parcel Number(s): N64 51464 0004 N64 51464 0005

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 30, 2021

Deborah Connors
Benjamin J. Cooper, Esq.
1400 Republic Bldg. 25 West Prospect Ave.
Cleveland, OH 44115

Re: DTE No: CE 2043
Auditor's No.: 20-138
County: Hamilton
School District: Cincinnati CSD
Parcel Number(s): 174-0005-0120-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private school.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021, and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall be restored to the tax list for tax year 2022, after which the applicant may again seek exemption for the subject property.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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Columbus, OH 43215
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000120

FINAL DETERMINATION

November 22, 2021

Delaware Cty Comms
101 N Sandusky St
Delaware, OH 43015

Re: DTE No: DE 1597
Auditor's No.: 21-47
County: Delaware
School District: Olentangy LSD
Parcel Number(s): 318-414-03-020-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000191
DETERMINATION

November 30, 2021

Delaware Public Health District
Dawn Hall, Director of Finance and Operations
1-3 W. Winter St.
Delaware, OH 43015

Re: DTE No: DE 0642
Auditor's No.: 21-05
County: Delaware
School District: Delaware CSD
Parcel Number(s): 419-122-04-021-000 419-122-04-042-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 1, 2021

Development Finance Authority of Summit Cty
Roetzel & Andress, A Legal Professional Assoc. Attn: Michelle R. Reese
222 S Main St
Akron, OH 44308

Re: DTE No: BE 3213
Auditor's No.: 12268
County: Summit
School District: Akron CSD
Parcel Number(s): 68-60967

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 31, 2019.

The Applicant seeks exemption under R.C. 4582.46 and R. C. 5709.121(B).

The Applicant acquired title to the property on December 28, 2017.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date of January 1st of the year in which the exemption is sought. (See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3rd 296; R.C. 323.11; and R.C. 5713.08.) Here the applicant did not acquire ownership to the property until December 28, 2017. Therefore, exemption cannot be reviewed for tax year 2017 or before.

The Tax Commissioner finds that the Applicant and the Akron City School District submitted an inclusive set of stipulations in support of the application. The Tax Commissioner finds that the facts stipulated form a basis for the exemption of the subject property under the requirements of R.C. 4582.46 and R.C. 5709.121(B).

The stipulations provide, as follows:

1. The Property is located at 176 S. Main Street, Akron, Ohio 44308. Since 1929, several parcels that are adjacent to the Property have been the location of the Akron Civic Theatre (the "ACT"), a performing arts facility that is of historical and cultural significance to the City of Akron, Ohio (the "City"). The ACT is registered on the U.S. National Register of Historic Places, NRHP reference number 73001537. The building located on the Property (the "Whitelaw Building"), is adjacent to the ACT by a party wall, and will be renovated for use by the ACT as a cabaret theater.

2. Prior to its conveyance to the Applicant, the Property was owned by the City, and qualified for an exemption from real property taxation while owned by the City pursuant to R.C. 5709.08, which exempts public property used exclusively for a public purpose from taxation.

3. Over the past several years, the City has undertaken a program for the clearance and redevelopment of blighted areas throughout the City. As part of this program, the ACT has undergone significant renovations in an effort to preserve the historical and cultural significance of the ACT, and to allow for its continued use as a community performing arts facility. These renovations have taken place in connection with historic preservation tax credits available under federal law.

4. In furtherance of the redevelopment program, the City entered into a lease agreement with Bowery Development Group, LLC ("BDG") for purposes of redevelopment of the Property, along with the six other adjacent parcels on or near which the ACT is located (the "City Lease").

5. The City conveyed the Property, along with the other adjacent parcels, to the Applicant pursuant to that certain Quitclaim Deed, dated December 28, 2017, recorded as Doc # 56352996 in the Summit County Fiscal Office, as corrected by that certain Corrective Quitclaim Deed, dated November 19, 2018, recorded as Doc # 56430978 in the Summit County Fiscal Office (the "Deed"), a copy of which is attached hereto as Exhibit A.

6. On the same date that the City conveyed the Property to the Applicant, the Applicant and BDG amended and restated the City Lease by entering into that certain Amended and Restated Lease Agreement dated December 28, 2017, as supplemented by that certain First Supplement to Amended and Restated Lease Agreement dated November 15, 2018 (collectively, the "A/R Lease"), a copy of which is attached hereto as Exhibit B. The A/R Lease outlined the collaborative process through which the City, the Applicant, eliminate blight, create and preserve jobs, and improve the economic welfare of the people in the City of Akron, while complying with changes in federal tax law in order to assist BDG in qualifying for the federal historic tax credit program, which would be used for the redevelopment and improvements.

7. The cost of the redevelopment and improvements, which are being paid for as "prepaid rent," are being funded by a grant of \$4,000,000 from the John and James Knight Foundations to the Community Hall Foundation pursuant to that certain Grant Agreement dated October 24, 2018 (the "Grant Agreement"), a copy of which is attached hereto as Exhibit C.

8. On November 15, 2018, BDG entered into a Master Lease with Bowery Development Master Tenant, LLC, an Ohio LLC ("BDMT") for the use of the Property and two of the adjacent parcels (the "Master Lease"), a copy of which is attached hereto as Exhibit D. Simultaneously, on November 15, 2018, BDMT entered into a lease with the Community Hall Foundation, Inc., d/b/a Akron Civic Theatre an Ohio nonprofit corporation ("CHF"), pursuant to which CHF operates the ACT as a community theatre and event space (the "CHF Lease"), a copy of which is attached hereto as Exhibit E.

9. The Property was leased to BDG and BDMT for sole purpose of qualifying for tax credits through the Department of Housing and Urban Development's Section 108 Program ("HUD Program") and the New Markets Tax Credit Program ("NMTC Program") in accordance with changes in the federal tax law.

10. Even though the Property was leased to a for-profit entity, the sole purpose was to enable BDG and BDMT to qualify for the HUD Program and NMTC Program to enable renovations to be done and to enable the restoration of the ACT. In view of the foregoing, the parties hereby agree and stipulate that the Tax Commissioner find that the Property is entitled to exemption from real property taxation pursuant to R.C. 4582.46 and R.C. 5709.121, starting December 28, 2017, since the Property is (i) owned by the Applicant, an Ohio port

authority, (ii) leased to BDG and BDMT solely for the purposes of obtaining federal tax credits to be used to renovate the historic ACT, and (iii) leased to CHF, a non-profit entity, for use as a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein.

Therefore, the Tax Commissioner finds that the subject property is exempt from taxation under R.C. 4582.46 and R.C. 5709.121(B), for tax years 2019, 2020 and 2021. The Tax Commissioner further finds that the subject property is eligible for remission of taxes for tax year 2018.

The Tax Commissioner Orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019, 2020 and 2021.

The Tax Commissioner further orders that all taxes, penalties and interest paid for tax year 2018 be remitted in the manner provided by R.C. 5715.22.

The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000110

FINAL DETERMINATION

November 22, 2021

Dublin C S D Bd of Ed
Tess Tannehill Esq., Bricker & Eckler LLP
100 South Third St.
Columbus, OH 43215

Re: DTE No: DE 1568
Auditor's No.: 786
County: Union
School District: Dublin CSD
Parcel Number(s): 39-0024034.0020

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3313.44, board of education.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Dugan Financing
Real Estate Advisors LLC
PO Box 40509
Indianapolis, IN 46240

Re: DTE No: CE 1738
Auditor's No.: 20-032-88
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-064

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Dugan Financing LLC
Real Estate Advisors LLC
PO Box 40509
Indianapolis, IN 46240

Re: DTE No: CE 1734
Auditor's No.: 20-032-84
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-145

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



FINAL 000015
DETERMINATION

November 17, 2021

Dugan Financing LLC
Real Estate Advisors LLC
PO Box 40509
Indianapolis, IN 46240

Re: DTE No: CE 1728
Auditor's No.: 20-032-78
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-418-000-003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.


The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



FINAL 000019
DETERMINATION

November 17, 2021

Dugan Realty LLC
Real Estate Advisors LLC
PO Box 40509
Indianapolis, IN 46240

Re: DTE No: CE 1735
Auditor's No.: 20-032-85
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-080

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.


The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL DETERMINATION

November 30, 2021

Eaton Congregation of Jehovah's Witnesses
Dale N. Norris
4590 Eidson Road
Camden, OH 45311

Re: DTE No: DE 2193
Auditor's No.: ----
County: Preble
School District: Eaton CSD
Parcel Number(s): M40-0006-074-01-008-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000162
DETERMINATION

November 30, 2021

Emerald Development & Economic Network Inc
Hilary J. Houston Esq., Vorys, Sater, Seymour & Pease
52 E Gay St P.O.Box 1008
Columbus, OH 43216

Re: DTE No: CE 1570
Auditor's No.: 2020-107
County: Cuyahoga
School District: Lakewood CSD
Parcel Number(s): 315-14-136

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



FINAL
DETERMINATION

November 30, 2021

Fairlawn City
3487 S Smith Rd
Fairlawn, OH 44333

Re: DTE No: CE 1667
Auditor's No.: ----
County: Summit
School District: Revere LSD
Parcel Number(s): 7800113

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 27, 2020. On December 3, 2018, the City of Fairlawn passed Ordinance No. 2018-035 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.41. This application for exemption of real property was filed by the City without the signatures or other written consent of the owners of the property.

The owner of the subject property executed DTE Form 24P, naming R. Byran Nace, the Law Director for the City of Fairlawn, as its attorney in fact for the purpose of filing DTE Form 24 with the Summit County Auditor. The application, however, is signed by Jacob D. Kaufman, Assistant Finance Director of the City of Fairlawn. Accordingly, the Tax Commissioner finds that the application was filed on behalf of the property owners without the written consent of those owners. Thus, this exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

R.C. 5709.911(B)(2) allows a property owner to file written consent to an exemption granted pursuant to R.C. 5709.41, *inter alia*, subsequent to the Tax Commissioner's approval of the exemption, thus prohibiting any other exemption from being prospectively granted to the portion of the property already exempt under R.C. 5709.41.

The City of Fairlawn acquired title to the subject parcel on August 31, 2018, and established an urban redevelopment plan that included the subject parcel in 1992 and 1998. R.C. 5709.41(B) allows a tax exemption for improvements to property conveyed or leased by a municipal corporation if certain conditions are met. "Improvement" is defined by R.C. 5709.41(A)(2) to mean the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment. "In order to be considered an eligible improvement, both of those provisions must be satisfied. Here, while the city entered into an urban redevelopment plan that included this parcel earlier, the City did not acquire title to this property until August 31, 2018. Therefore, the City was not engaged in urban redevelopment on this property until the City held fee title to the property. As a result, the Tax Commissioner finds that

75% of the increase in the assessed valuation of the property as listed for tax year 2018 is exempt pursuant to R.C. 5709.41, and in accordance with the provisions of the municipal ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 75% of the increase in the assessed value of the real property above the value established for tax year 2018 be entered upon the list of property in said county which is exempt from taxation. The exemption shall commence in the first tax year after the effective date of the ordinance, which is 2019. See R.C. 5709.41(D). As specified in Ordinance 2018-035, which is hereby incorporated by reference, the exemption shall end 30 years from such date, which is 2048, or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.41, R.C. 5709.911, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



FINAL 000053
DETERMINATION

November 17, 2021

First Church of Christ
422 Mentor Ave.
Painesville, OH 44077

Re: DTE No: CE 1518
Auditor's No.: 2020-34
County: Lake
School District: Painesville City LSD
Parcel Number(s): 11-B-050-A-00-038-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 25, 2020.

I. Factual Background

The applicant, First Church of Christ, is requesting exemption of real property owned by a church, which was acquired on September 25, 2019. The subject property consists of 0.31 acres with an improvement. The County Auditor's property card lists the improvement as a two-story dwelling. The two-story dwelling consists of 2,700 square feet of living area. The application states that the property is used as a parsonage for the senior minister, church activities and programs, and meetings.

II. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code 5709.07. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." To qualify for exemption, the property must be used to facilitate public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432.

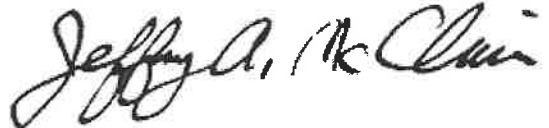
The general rule in Ohio is that residential property is not exempt from taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. Ohio courts have historically and consistently denied parsonages and similar church-owned residences as not being used exclusively for public worship. *Watterson v. Halliday* (1907), 77 Ohio St. 150; *Fulton v. Tracy* (Apr. 12, 1993), B.T.A. No. 91-Z-911. Property used as a residence for church ministers or lay members and also used for religious purposes, such as for Bible studies, youth ministry, fellowship, prayer, and supporting the poor, only supports public worship and does not qualify as being used exclusively for public worship. *Agape Hearts Ministry v. Wilkins* (Oct. 4, 2005) B.T.A. No. 2004-V-116, *3, 7-8.

Here, the applicant uses the property as a parsonage for the senior minister. Therefore, this property is not used exclusively for public worship, and fails to qualify for real property tax exemption pursuant to R.C. 5709.07.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000068

FINAL DETERMINATION

November 22, 2021

Frank Avenue Worship Center
Jonathan Wade
2164 Thornbury Lane
Akron, OH 44319

Re: DTE No: DE 1441
Auditor's No.: 12444
County: Summit
School District: Barberton CSD
Parcel Number(s): 01-15685

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 2, 2021.

On August 25, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 30, 2021

Fraternal Order of Police Queen City Lodge No 69 Property Holdings LLC
1900 Central Parkway
Cincinnati, OH 45214

Re: DTE No:	CE 1089		
Auditor's No.:	20-067		
County:	Hamilton		
School District:	Cincinnati CSD		
Parcel Number(s):	169-0007-0024	169-0007-0025	169-0007-0026

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.17, fraternal organization.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2020 and 2021 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 17, 2021

Grafton Village
960 Main St
Grafton, OH 44044

Re: DTE No: CE 2369
Auditor's No.: 20-E-51
County: Lorain
School District: Midview LSD
Parcel Number(s): 11-00-039-000-008 11-00-040-000-022 11-00-041-000-004
11-00-038-000-007 11-00-060-000-003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 30, 2020.

I. Factual Background

The applicant, Village of Grafton, seeks exemption of real property from taxation, consisting of the parcels listed above totaling 321.67 acres and the improvements located thereon. Title to the subject property was acquired on February 12, 2019.

The application states the property is "currently being leased for farming." A copy of the lease agreement with Dechant-Notley Farms was provided. The application states a total of \$73,865 has been received for this lease. The applicant uses any rental income from the property to "payoff loans for property purchase."

The applicant intends to develop the property into a solar field at an unspecified, future date. The application does not provide evidence showing the planning, funding or expected construction dates for the solar field.

II. Ohio Revised Code Section 5709.08

Exemption is sought pursuant to Ohio Revised Code 5709.08, which provides exemption for "public property used exclusively for a public purpose." The Ohio Supreme Court has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56.

Here, the applicant leases the property for agricultural use to Dechant-Notley Farms. In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Court held that:

When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of

the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Because of the lease to a private entity, the subject property "lost its identity as public property used exclusively for a public purpose within the meaning of [the] Revised Code [section governing public use], and is not entitled to exemption from taxation." *Cleveland v. Perk* (1965), 2 Ohio St.2d 173. Property owned by a public entity but leased to a private entity does not meet the requirements for exemption under R.C. 5709.08. Therefore, the subject property does not qualify for exemption pursuant to R.C. 5709.08

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Jeffrey A. McClain
Tax Commissioner



FINAL 000149
DETERMINATION

November 30, 2021

Grafton Village
960 Main St
Grafton, OH 44044

Re: DTE No: DE 1188
Auditor's No.: 21-E-23
County: Lorain
School District: Midview LSD
Parcel Number(s): 11-00-081-102-049 11-00-081-102-016 11-00-081-102-043

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 11, 2021.

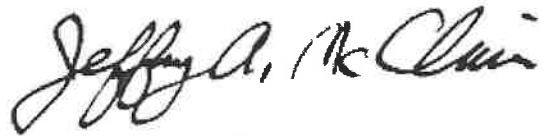
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 18, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000165
DETERMINATION

November 30, 2021

Great Lakes Community Action Partnership
127 S Front St
Fremont, OH 43420

Re: DTE No: DE 1697
Auditor's No.: 1911
County: Hancock
School District: Arcadia LSD
Parcel Number(s): 550001025680

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 6, 2021.

On September 29, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Green City
Mayor Gerard Neugebauer
P.O. Box 278
Green, OH 44232

Re: DTE No: CE 1923
Auditor's No.: ----
County: Summit
School District: Green LSD
Parcel Number(s): 2809131

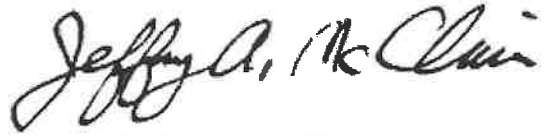
This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 16, 2020. On October 27, 2020, the City of Green passed Ordinance No. 2020-08 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). This application for exemption of real property was filed by the City with the signature or other written consent of the owner.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the property owners consented to the filing of the application, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. This exemption shall supersede an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(1) and (2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property in the project experiences an increase in value for any reason. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 2020-08 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 30, 2021

Grove City
Michael Turner
4035 Broadway
Grove City, OH 43123

Re: DTE No: DE 1715
Auditor's No.: 21-14-T
County: Franklin
School District: South-Western CSD
Parcel Number(s): 040-013250-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 1, 2021. On May 15, 2006, the City of Grove City passed Ordinance No. C-10-06 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall end 30 years from the year in which the exemption commenced, as specified in Section 1 of Ordinance C-10-06, or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall commence when the construction of one or more improvements is completed, as specified in Section 1 of Ordinance C-10-06. See R.C. 5709.40(G). The exemption shall commence in a separate term for each parcel within the project, as described in Section 1 of Ordinance C-10-06. The county auditor's office shall determine the year the exemption shall begin on a parcel-by-parcel basis as prescribed by that document, which is hereby

incorporated by reference to this determination. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application, so remission cannot be considered for tax year 2017 or prior years for any parcel subject to this application. The application is dismissed as to tax years 2017 and earlier.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 30, 2021

Grove City
Michael Turner
4035 Broadway
Grove City, OH 43123

Re: DTE No: DE 1716
Auditor's No.: 21-15-T
County: Franklin
School District: South-Western CSD
Parcel Number(s): 040-015777-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 1, 2021. On May 15, 2006, the City of Grove City passed Ordinance No. C-10-06 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

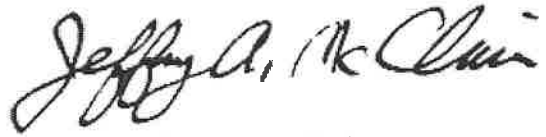
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall end 30 years from the year in which the exemption commenced, as specified in Section 1 of Ordinance C-10-06, or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall commence when the construction of one or more improvements is completed, as specified in Section 1 of Ordinance C-10-06. See R.C. 5709.40(G). The exemption shall commence in a separate term for each parcel within the project, as described in Section 1 of Ordinance C-10-06. The county auditor's office shall determine the year the exemption shall begin on a parcel-by-parcel basis as prescribed by that document, which is hereby

incorporated by reference to this determination. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application, so remission cannot be considered for tax year 2017 or prior years for any parcel subject to this application. The application is dismissed as to tax years 2017 and earlier.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000042

FINAL DETERMINATION

November 17, 2021

Hamilton City
345 High Street
Hamilton, OH 45011

Re: DTE No: BE 2927
Auditor's No.: 19-065-02
County: Butler
School District: Talawanda CSD
Parcel Number(s): See attached list

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 26, 2019. On November 14, 2018, the City of Hamilton passed Ordinance No. OR2018-11-108 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.40(C). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 75% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40(C) were it not for the exemption granted by that ordinance.

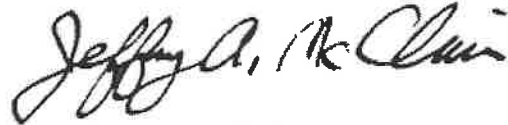
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a municipal corporation has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

The Tax Commissioner therefore consents to the requested exemption and orders that 75% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property within the district experiences an increase in value attributable to a new structure, as specified in Section 3 of OR2018-11-108, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 10 years from the year in which the exemption authorized by Ordinance OR2018-11-108 commenced or the date on which the public infrastructure improvements are paid in full from

the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner

Twin Run TIF (Talawanda School District)

Incentive District #1			
Pumpkin Ridge Ct	Parcel ID#	Owner	Owner Address
2152	P6600152000091	RICHARDS NICHOLAS K & AMANDA L	2152 Pumpkin Ridge Ct; Hamilton, OH 45013
2154	P6600152000090	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2156	P6600152000089	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2158	P6600152000088	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2160	P6600152000087	CRISTO HOMES INC	7594 Tylers Place Blvd; West Chester, OH 45069
2153	P6600152000086	ENCLAVE AT TWIN RUN HOMEOWNERS ASSOC INC	8534 E. Kemper Road; Cincinnati, OH 45249
	P6600152000085	RICHARDS DAVID T & STACY L	2153 Pumpkin Ridge Ct; Hamilton, OH 45013
	P6600152000093	ENCLAVE AT TWIN RUN HOMEOWNERS ASSOC INC	8534 E. Kemper Road; Cincinnati, OH 45249
2131	P6600152000084	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2129	P6600152000083	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2127	P6600152000082	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2125	P6600152000081	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2123	P6600152000080	ASHER LINDA & NICK	2123 Pumpkin Ridge Ct; Hamilton, OH 45013
2121	P6600152000079	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
Pine Valley Drive			
2124	P6600152000078	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2126	P6600152000077	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2128	P6600152000076	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2130	P6600152000075	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2132	P6600152000074	CRISTO HOMES INC	7594 Tylers Place Blvd; West Chester, OH 45069
2134	P6600152000073	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2144	P6600152000072	HILZ RICHARD A & BONITA A	2144 Pine Valley Drive; Hamilton, OH 45013
2146	P6600152000071	HERRINGTON KENNETH W & CHERYL	2146 Pine Valley Drive; Hamilton, OH 45013
2148	P6600152000070	CRISTO HOMES INC	7594 Tylers Place Blvd; West Chester, OH 45069
2159	P6600152000094	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2157	P6600152000069	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2155	P6600152000068	CHAFIN WAYNE W & PAMELA M	2155 Pine Valley Drive; Hamilton, OH 45013
2153	P6600152000067	REECE JOSEPH LEE & TAMMY LYNN	2153 Pine Valley Drive; Hamilton, OH 45013
2151	P6600152000066	CRISTO HOMES INC	7594 Tylers Place Blvd; West Chester, OH 45069
2149	P6600152000065	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2147	P6600152000064	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2145	P6600152000063	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2143	P6600152000062	JA DEVELOPMENT LLC	7594 Tylers Place Blvd; West Chester, OH 45069
2141	P6600152000061	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
2139	P6600152000060	TWIN RUN I LLC	8534 E. Kemper Road; Cincinnati, OH 45249
	P6600152000092	ENCLAVE AT TWIN RUN HOMEOWNERS ASSOC INC	8534 E. Kemper Road; Cincinnati, OH 45249



FINAL 000008
DETERMINATION

November 17, 2021

Hamilton City
345 High Street
Hamilton, OH 45011

Re: DTE No: BE 2926
Auditor's No.: 19-065-01
County: Butler
School District: Talawanda CSD
Parcel Number(s): See attached list

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 26, 2019. On November 14, 2018, the City of Hamilton passed Ordinance No. OR2018-11-108 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.40(C). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 75% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40(C) were it not for the exemption granted by that ordinance.

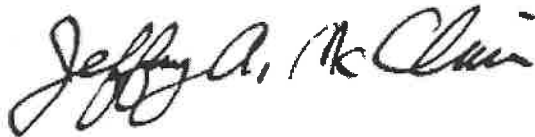
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a municipal corporation has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

The Tax Commissioner therefore consents to the requested exemption and orders that 75% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property within the district experiences an increase in value attributable to a new structure, as specified in Section 3 of OR2018-11-108, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 10 years from the year in which the exemption authorized by Ordinance OR2018-11-108 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The

exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first and last names being more prominent.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Harrison Avenue Baptist Church
1125 Harrison Ave.
Harrison, OH 45030

Re: DTE No: CE 1621
Auditor's No.: 20-108
County: Hamilton
School District: Southwest LSD
Parcel Number(s): 561-0005-0112-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 6, 2020.

I. Factual Background

The applicant, Harrison Avenue Baptist Church, is requesting exemption of real property owned by a church, which was acquired on January 21, 1985. The subject property consists of 0.979 acres with several improvements. The County Auditor's property card lists the improvement as a two-story dwelling. The two-story dwelling consists of 1,347 square feet of living area. The application states the property is going to be used for missionaries to live rent free when furloughed. The application states the exact date the exempt use began was August 19, 2020.

On January 13, 2021, a letter was mailed to the applicant requesting information on the significance of the August 19, 2020, and the use of the property from January 1, 2017 to the present. The applicant responded stating on August 19, 2020, the applicant voted to use the home as a Mission House for Missionaries to live in while home on furlough. The applicant indicated from January 1, 2017, to the present the property has been used as a single-family home.

II. Ohio Revised Code Section 3301.16

The applicant is requesting exemption pursuant to Ohio Revised Code Section 3301.16. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in R.C. 3301.16 does not apply to the subject property. Accordingly, exemption should be considered under R.C. 5709.07, rather than R.C. 3301.16.

III. Ohio Revised Code Section 5709.07

Exemption is considered under Ohio Revised Code 5709.07. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." To qualify for exemption, the property must be used

to facilitate public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432.

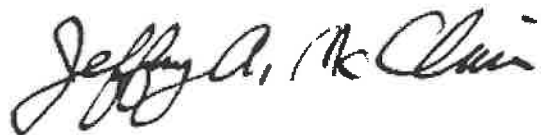
The general rule in Ohio is that residential property is not exempt from taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. Ohio courts have historically and consistently denied parsonages and similar church-owned residences as not being used exclusively for public worship. *Watterson v. Halliday* (1907), 77 Ohio St. 150; *Fulton v. Tracy* (Apr. 12, 1993), B.T.A. No. 91-Z-911. Property used as a residence for church ministers or lay members and also used for religious purposes, such as for Bible studies, youth ministry, fellowship, prayer, and supporting the poor, only supports public worship and does not qualify as being used exclusively for public worship. *Agape Hearts Ministry v. Wilkins* (Oct. 4, 2005) B.T.A. No. 2004-V-116, *3, 7-8.

Here, the applicant used the property as a single-family home and currently uses the property for missionaries to live rent free when furloughed. Therefore, this property is not used exclusively for public worship, and fails to qualify for real property tax exemption pursuant to R.C. 5709.07.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Harvest Bible Chapel Cleveland Northeast
36400 Maplegrove Rd.
Willoughby Hills, OH 44094

Re: DTE No: DE 0041
Auditor's No.: 2020-48
County: Lake
School District: Willoughby-Eastlake CSD
Parcel Number(s): 31A012D000320 31A012D00032A 31A012D00032B

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 22, 2021.

I. Factual Background

The applicant, Harvest Bible Chapel Cleveland Northeast, requests exemption from taxation of real property acquired on April 1, 2020. The property consists of three adjacent parcels. Parcel number 31A012D000320 is improved with a 17,564 square foot church building situated on 6.801 acres of land. The church is used for regularly scheduled worship services and other religious uses. Parcel number 31A012D00032A is improved with a 1,866 square foot residential dwelling situated on 1.913 acres of land. The dwelling is used for ministry meetings and church storage. Parcel number 31A012D00032B is .475 acres of vacant land. The application indicates that a portion of the property is leased.

North Coast Family Foundation leases a 150 square foot office, located on the south side of the church building. The office is used approximately three days per week. The lease term is for one year from April 1, 2020 through April 1, 2021. The lease is renewed monthly. Rent paid is \$350 per month.

II. Ohio Revised Code Section 5709.07

Exemption is being considered pursuant to Ohio Revised Code ("R.C.") Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Here, the applicant uses the majority of the property for religious purposes, and therefore that portion qualifies for exemption pursuant to R.C. 5709.07.

However, the applicant leases a portion of the property to a non-profit tenant. This portion of the property is used for private purposes, and therefore does not qualify for real property tax exemption under R.C. 5709.07 because it is not used exclusively for public worship.

Here, the applicant leases a portion of the property to a non-profit tenant; because of the lease, the application for property tax exemption is evaluated pursuant to R.C. 5709.121. R.C. 5709.121 broadens the meaning of "used exclusively for charitable or public purposes" for certain types of leased property. The statute provides:

(A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:

(1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:

(a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;

(b) As a children's, science, history, or natural history museum that is open to the general public;

(c) For other charitable, educational, or public purposes.

(2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

Under this section, both the owner and the lessee must be charitable, public, or educational institutions, and the property must be used for a charitable, educational, or public purpose. Although the applicant may participate in many charitable and worthwhile activities, it is primarily a religious institution, and therefore not an eligible lessor under the terms of this statute. The Ohio Supreme Court reaffirmed this interpretation in *First Baptist Church of Milford v. Wilkins* (2006), 110 Ohio St.3d 496, in which it held that the exemption under R.C. 5709.121 is not available to religious organizations. Therefore, even if this portion of the property is used for a charitable purpose, it does not qualify for exemption because it is leased from a religious institution.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

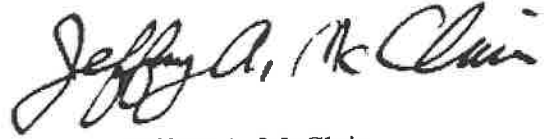
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 150 square foot office, which is leased to North Coast Family Foundation.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000106

FINAL DETERMINATION

November 22, 2021

Hillside Trust
710 Tusculum Ave
Cincinnati, OH 45226

Re: DTE No: DE 1573
Auditor's No.: 21-089
County: Hamilton
School District: Forest Hills LSD
Parcel Number(s): 500-0430-0190-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000107

FINAL DETERMINATION

November 22, 2021

Hillside Trust
710 Tusculum Ave
Cincinnati, OH 45226

Re: DTE No: DE 1572
Auditor's No.: 21-088
County: Hamilton
School District: Cincinnati CSD
Parcel Number(s): 001-0003-0322-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000108

FINAL DETERMINATION

November 22, 2021

Hillside Trust
710 Tusculum Ave
Cincinnati, OH 45226

Re: DTE No: DE 1570
Auditor's No.: 21-086
County: Hamilton
School District: Cincinnati CSD
Parcel Number(s): 046-0401-0177-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000109

FINAL DETERMINATION

November 22, 2021

Hillside Trust
710 Tusculum Ave
Cincinnati, OH 45226

Re: DTE No: DE 1569
Auditor's No.: 21-085
County: Hamilton
School District: Cincinnati CSD
Parcel Number(s): 020-0003-0123-00

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000147
DETERMINATION

November 30, 2021

Homeless to Home Cat Sanctuary & Animal Rescue
1745 Marion Waldo Rd.
Marion, OH 43302

Re: DTE No: CE 2564
Auditor's No.: W761
County: Marion
School District: Pleasant LSD
Parcel Number(s): 250080008700

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 15, 2020.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until March 16, 2020. Therefore, the application is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Hoyt Family II LLC Etal
c/o Coastal Partners LLC
2200 B DOUGLAS BLVD STE 160B
Roseville, CA 95661

Re: DTE No: CE 1428
Auditor's No.: 20-032-01
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-418-000-001

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 8, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. This application for exemption of real property was filed by the owner of the property.

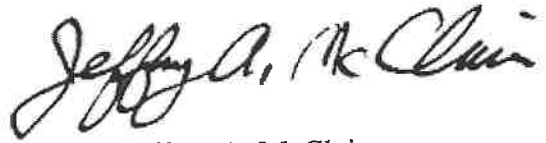
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the property owner filed the application, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. This exemption shall supersede an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(1) and (2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the

provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Huber Heights City
Jason Foster, Economic Development Coordinator
6131 Taylorsville Rd
Huber Hts, OH 45424

Re: DTE No:	DE 1054		
Auditor's No.:	2019-16		
County:	Montgomery		
School District:	Huber Heights CSD		
Parcel Number(s):	P70 02206 0020	P70 02206 0001	P70 02206 0019
	P70 02206 0002	P70 02206 0018	P70 02206 0003
	P70 02206 0017	P70 02206 0004	P70 02206 0005
	P70 02206 0016	P70 02206 0006	P70 02206 0015
	P70 02206 0007	P70 02206 0014	P70 02206 0008
	P70 02206 0013	P70 02206 0009	P70 02206 0012
	P70 02206 0011	P70 02206 0010	

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 19, 2019. On December 2, 2019, the City of Huber Heights passed Ordinance No. 2019-O-2402 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.40(C). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

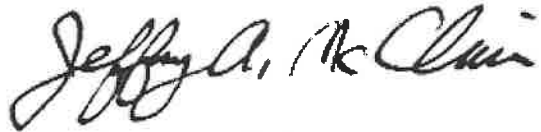
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40(C) were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a municipal corporation has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the ordinance in which any property within the district experiences an increase in value attributable to the addition of new improvements. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 2019-O-2402 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first and last names being more prominent.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 30, 2021

Hudson City
Jane Howington, City Manager
115 Executive Pkwy, Suite 400
Hudson, OH 44236

Re: DTE No: BE 1332
Auditor's No.: 12126
County: Summit
School District: Hudson CSD
Parcel Number(s): 30-09423

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 2, 2019.

I. Factual Background

The Applicant seeks exemption of certain real property from taxation for tax year 2019 and remission of taxes for tax years 2016, 2017 and 2018 under R.C. 5709.08 and R.C. 5709.10.

The Applicant, the City of Hudson, Ohio, acquired title to the subject property on June 2, 2016.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until June 2, 2016. Therefore, exemption cannot be reviewed for tax year 2016 or before.

The subject parcel contains two buildings on approximately 8.0604 acres. The Applicant describes the property, as follows:

One building is used for offices and maintenance facility for Hudson Public Power, a municipally owned and operated electric utility (address 1220 Hudson Gate Dr). The other building has a lease-purchase agreement with a private company (address 5369 Hudson Dr).

The effective date for the land installment contract entered into with the private purchaser is April 1, 2018. According to this contract the purchaser was entitled to take possession of and occupy the 5369 Hudson Drive property purchased by it on the effective date of April 1, 2018.

II. Ohio Revised Code Section 5709.01 and 5715.271

The rule in Ohio is that all real property is subject to taxation. R.C. 5709.01. Exemption from taxation is the exception to the rule. *Seven Hills Schools v. Kinney* (1986), 28 Ohio St. 3d 186. Exemption statutes must be strictly construed. *American Society for Metals v. Limbach* (1991), 59 Ohio St. 3d 38, 40 and *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St. 3d 432.

R.C. 5715.271 provides:

In any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption. The fact that property has previously been granted an exemption is not evidence that it is entitled to continued exemption.

Therefore, the property owner has the burden of proof to show that its property is entitled to exemption based upon current use.

III. Ohio Revised Code Section 5709.08

R.C. 5709.08(A)(1) reads as follows:

Real or personal property belonging to the state or United States used exclusively for a public purpose, and public property used exclusively for a public purpose, shall be exempt from taxation.

The Supreme Court of Ohio has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; and (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56.

In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Ohio Supreme Court further held that:

When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Id at 166.

The Supreme Court of Ohio more recently addressed the exemption of public property used by a private, for-profit entity in *City of Parma Heights v. Wilkins*, (2005) 105 Ohio St 3d 463:

We have said in past cases that "whenever public property is used by a private citizen for a private purpose, that use generally prevents exemption." *Whitehouse v. Tracy* (1995), 72 Ohio St.3d 178, 181, 648 N.E.2d 503. The rule explained more than 30 years ago remains true today: "When * * * private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose," the property no longer meets the R.C. 5709.08 requirement that the

property be “used exclusively for a public purpose.” *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, 166, 58 O.O.2d 354, 280 N.E.2d 653 (holding that areas of a city-owned airport that were leased to private entities for commercial enterprises were not exempt from real property taxes). And we have also noted that “one who is in the possession and control of property and is occupying, managing and operating the same as lessee is often to be treated as the owner thereof.” *Carney v. Cleveland* (1962), 173 Ohio St. 56, 58, 18 O.O.2d 256, 180 N.E.2d 14

...

Id. at 465.

Here, the Applicant has entered into a land installment contract for the sale of the 5369 Hudson Drive property, including the building and 4.571 acres of land on which the building sits. The purchaser effectively obtained possession of this portion of the subject property on April 1, 2018.

The Applicant has allowed a for-profit enterprise to use and occupy what had been public property and to make a profit, or at the very least, with a view to profit from its occupancy and use of the public property with the intent of fee ownership in the future.

Therefore, the portion of the subject property subject to the land installment contract, the building at 5369 Hudson Drive and the 4.571 acres of land that goes with it, does not qualify for exemption under R.C. 5709.08 for all tax years relevant hereto.

IV. Ohio Revised Code Sections 5709.10

R.C. 5709.10, which is titled “Exemption of public property.”, provides:

Market houses and other houses or halls, public squares, or other public grounds of a municipal corporation or township used exclusively for public purposes or erected by taxation for such purposes, land and multi-level parking structures used exclusively for a public purpose and owned and operated by a municipal corporation under section 717.05 of the Revised Code that charges no fee for the privilege of parking thereon, property used as a county fairgrounds that is owned by the board of county commissioners or by a county agricultural society, and property of housing authorities created and organized under and for the purposes of sections 3735.27 to 3735.50 of the Revised Code, which property is hereby declared to be public property used exclusively for a public purpose, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation.

Here again, as with R.C. 5709.08, there is no evidence of a use for public purpose of the portion of the subject property occupied by the private entity under the broad provisions of R.C. 5709.10. Further, the Applicant has allowed the for-profit enterprise to use and occupy what had been public property and to make a profit, or at the very least, with a view to profit from its occupancy and use of the public property with the intent of fee ownership in the future.

Therefore, the Tax Commissioner finds that the portion of the subject property subject to the land installment contract, 5369 Hudson Drive, does not qualify for exemption under R.C. 5709.10.

V. Conclusion

Based upon the evidence, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08 and that part of the property is not entitled to be exempt.

Pursuant to R.C. 5713.04, the Tax Commissioner Orders that the subject property be split-listed as follows:

Property Exempt from Taxation:

For Tax Years **2019, 2020 and 2021:**

All of the subject property, **EXCEPT:**

The 4.571 acre tract and the building located thereon

The Tax Commissioner Orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for those tax years and that any taxes, penalties and interest for those tax years be remitted in the manner provided by R.C. 5715.22.

The above property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Remission of Taxes:

For Tax Years **2017 and 2018:**

The Tax Commissioner Further Orders that any taxes, penalties and interest paid for tax years **2017 and 2018** on the following portions of the property be **Remitted** in the manner provided by R.C. 5715.22:

All of the subject property.

Property to Remain on the Tax List:

For Tax Years **2019, 2020 and 2021:**

The 4.571 acre tract and the building located thereon

The Tax Commissioner Orders that any penalties charged against this part of the property through the date of the final determination in this matter be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL
DETERMINATION

000077

November 22, 2021

Hudson Community Chapel
Richard Schuping
750 W Streetsboro St
Hudson, OH 44236

Re: DTE No: DE 1448
Auditor's No.: 12455
County: Summit
School District: Hudson CSD
Parcel Number(s): 30-07723 30-09094

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000076

**FINAL
DETERMINATION**

November 22, 2021

Iglesia Cristiana Restauracion
Luis A. Morales
1790 Atkinson Ave.
Youngstown, OH 44505

Re: DTE No:	DE 1455		
Auditor's No.:	21-07-027		
County:	Mahoning		
School District:	Youngstown CSD		
Parcel Number(s):	53-223-0-825.00-0	53-223-0-826.00-0	53-223-0-827.00-0
	53-223-0-828.00-0	53-223-0-829.00-0	53-223-0-830.00-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



November 19, 2021

Islamic Center of Centerville Inc
10501 Success Lane
Washington Twp, OH 45458

Re: DTE No: CE 2096
Auditor's No.: 2020-56
County: Montgomery
School District: Centerville CSD
Parcel Number(s): 067 21914 0006 067 21914 0007

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 1, 2020.

I. Factual Background

The applicant, Islamic Center of Centerville Inc, requests exemption from taxation of real property acquired on July 31, 2019. The property consists of two parcels. Parcel number O67 21914 0006 is 1.38 acres of vacant land. Parcel number O67 21914 0007 is improved with a two-story commercial building situated on 2.57 acres of land. The application states that the property is used for worship and to provide educational and religious services to the community. A portion of the property is also leased.

The second floor is leased to ISSG, Inc., a for-profit business, for a term of sixty one months. The lease began on October 1, 2016, and ends on October 31, 2021. Rent paid is \$5,497.92 per month.

II. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code (R.C.) Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation “[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment.” In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Here, the applicant uses a portion of the property for religious purposes, and therefore that portion qualifies for exemption pursuant to R.C. 5709.07.

However, the applicant leases a portion of the property to a for-profit business. This portion of the property is used for private purposes, and therefore does not qualify for real property tax exemption under R.C. 5709.07 because it is not used exclusively for public worship.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the subject property not listed as taxable below.

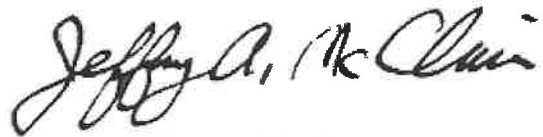
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020, and that taxes, penalties and interest for tax year 2019 be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The second floor of the building, which is leased to a for-profit business.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Italian American Brotherhood Club
2009 Random Rd.
Cleveland, OH 44106

Re: DTE No: CE 2035
Auditor's No.: 2020-176
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 121-04-004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 20, 2020.

I. Factual Background

The applicant, The Italian American Brotherhood Club, a nonprofit organization, is requesting exemption from real property taxation. The property was acquired on September 25, 2019. The property consist of a two family dwelling located on less than one acre of land. The application states the property will be used as a meeting place for the club and fundraisers. The club supports various local charities and awards scholarships to deserving students.

In an email dated August 26, 2021, the representative for the applicant states that Board meetings are held on the first Tuesday of each month, and member meetings are held on the second Tuesday of each month. Special events (particularly during the Feast of the Assumption in Little Italy) may also be held periodically. Membership dues are \$250 per year and are set by the club's board. They do not offer a sliding fee scale, but waive members dues who cannot afford it. All proceeds go to the operating costs and club charities, which includes an annual scholarship fund.

II. Ohio Revised Code Section 5713.07

The applicant is requesting exemption pursuant to Ohio Revised Code Section 5713.07. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in R.C. 5713.07 does not apply to the subject property. Accordingly, exemption should be considered under R.C. 5709.12, rather than R.C. 5713.07.

III. Ohio Revised Code Section 5709.12

Exemption will be considered pursuant to R.C. 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation." In order to be entitled to exemption under this section, two requirements must be met: the property must belong to an institution, and the property must be used exclusively

for charitable purposes. *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St. 3d 405. The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117, at 120. Ohio courts use this definition in order to determine whether a property is used exclusively for charitable purposes.

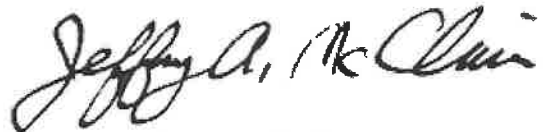
Although some of a social organization's programs may be commendable, "this fact is merely incidental and falls far short of meeting the plain requirements of the statute" that the institution must be used "exclusively for charitable purposes." *Socialer Turnverein v. Board of Tax Appeals* (1942), 139 Ohio St. 622, at 623. In denying exemption to another similar property, the Board of Tax Appeals held that even though a Lions Club supports charitable projects, the question of tax-exempt status is determined by the actual use of the property and not the use of the proceeds derived therefrom. in *Lions Club Foundation of Cortland, Ohio, Inc. v. Limbach* (Jan. 11, 1988), B.T.A. No. 85-G-112. Further, the Board noted that "[a]lthough the activities of the Foundation are commendable, and perhaps sufficient to justify an IRS exemption, they do not qualify for an exemption under R.C. 5709.12, which requires exclusive charitable use of the property." *Id.*

Here, the applicant's organization is a social or fraternal club rather than a charity. Although the organization may engage in charitable projects, this does not satisfy the requirement that the property be used exclusively for charitable purposes and therefore does not qualify for real property tax exemption under R.C. 5709.12.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



DETERMINATION

November 17, 2021

Jefferson Twp Dion Grener Twp Administrator
Mike Anderson, Development Director
6545 Havens Rd.
Blacklick, OH 43004

Re: DTE No: DE 1245
Auditor's No.: 21-07-T
County: Franklin
School District: Gahanna-Jefferson CSD
Parcel Number(s): **See Attached List**

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021. On June 13, 2018, Jefferson Township passed Resolution No. 2018-034 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C), later amended by Resolution 2018-038 on June 27, 2018. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

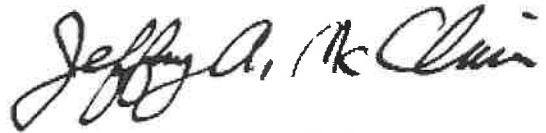
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

Although the Resolution states that the exemption is to be implemented on a parcel-by-parcel basis, here the exemption for the entire incentive district must commence at the same time. Exemptions authorized by R.C. 5709.40(B), 5709.73(B), and 5709.78(A) allow for the exemption to commence on a parcel-by-parcel basis, but here the exemption is authorized by R.C. 5709.73(C), which does not provide for a parcel-by-parcel commencement scheme. Thus, when the exemption commences for any parcel in the district, it commences for all parcels in the district even if there is not any improvement value on all parcels within the district.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence for the entire district the earlier of (i) when the value of any improvement in the district exceeds \$50,000, or (ii) tax year 2025, the amount or year specified in Section 1 of Resolution 2018-034, which is hereby incorporated by reference. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2018-034 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Jeffrey A. McClain
Tax Commissioner

**Farms at Jefferson Phase 1
EXHIBIT A**

PARCELS	ADDRESS	OWNER	DATE ACQUIRED
170-004336	2685 Newbern Dr. East	NEEDHAM CASEY D & AMY C	October 2, 2020
170-004337	2704 Newbern Dr. West	RUEHLE RYN J	October 14, 2020
170-004338	2716 Newbern Dr. West	WILLIAMS AUBRIE S & JORDAN M	October 5, 2020
170-004339	2728 Newbern Dr. West	TURNER QUENTIN M & WILLIAMS JAMILA F	September 24, 2020
170-004340	2744 Newbern Dr. West	HANRAHAN SEAN A & NATALIE J	October 28, 2020
170-004341	2756 Newbern Dr. West	MISER NATASHA D	August 27, 2020
170-004342	2764 Newbern Dr. West	BROWN CHELSEA M & TANNER J	October 2, 2020
170-004343	2770 Newbern Dr. West	DRAUGHN JACQUELINE- MARIE S & AARON J	October 14, 2020
170-004344	2778 Newbern Dr. West	DRAUGHN JACQUELINE- MARIE S & AARON J	October 14, 2020
170-004345	2786 Newbern Dr. West	CASSIDY JOSHUA P & ABIGAIL R	November 4, 2020
170-004346	2792 Newbern Dr. West	PINKARD TRESSA M & LEONARD N JR	November 20, 2020
170-004347	2800 Newbern Dr. West	SMITH TREMAYNE	March 26, 2021
170-004348	2812 Newbern Dr. West	WHITCOMB KELLI N & JASON G	October 9, 2020
170-004349	9005 Wayside Dr.	MOSS KAREN O & KERRINGTON L	October 28, 2020
170-004350	9017 Wayside Dr.	JOHNSON WAYNE C JR	October 1, 2020
170-004351	9023 Wayside Dr.	GULLING AARON J & KIMBERLY R	October 2, 2020
170-004352	9031 Wayside Dr.	MCNEIL RESHECIA	September 24, 2020
170-004353	9037 Wayside Dr.	STEENROD BLAKE A & CARLY M	August 10, 2020
170-004354	9045 Wayside Dr.	PRATER KATHERINE K	August 19, 2020
170-004355	9051 Wayside Dr.	MISER DEREK L & CEARA R	September 24, 2020
170-004356	9059 Wayside Dr.	KAUTZ RAY LEWIS & ARANGO ELIANA HERNANDEZ	September 24, 2020
170-004357	9077 Wayside Dr.	CHURCHILL CARLTON A & SHAUNTE N	November 20, 2020
170-004358	9085 Wayside Dr.	CHING WAIOKEOLA & AMY	September 18, 2020
170-004359*	9093 Chatwood Loop	M/I Homes of Central Ohio LLC	October 29, 2019
170-004359*	2791 Chatwood Loop	M/I Homes of Central Ohio LLC	October 29, 2019
170-004360	2783 Chatwood Loop	M/I Homes of Central Ohio LLC	October 29, 2019
170-004361	2775 Chatwood Loop	KEFFER TRACY T & DANIEL ROSS	October 2, 2020
170-004362	2709 Newbern Dr. West	CARTER CHARLES W & ELAINE A	October 2, 2020
170-004363	2719 Newbern Dr. West	ALESHIRE ZACHARY S & PERSAUD SARAH M	November 20, 2020

170-004364	2721 Newbern Dr. West	STOUGH BRITTANY C & DUSTIN B	December 29, 2020
170-004365	2729 Newbern Dr. West	M/I Homes of Central Ohio LLC	October 29, 2019
170-004366	2733 Newbern Dr. West	FLOEHR ERIC J & APPELBAUM MICHELLE A	October 28, 2020
170-004367	2737 Newbern Dr. West	GOTTKE MEGAN M L & JOEL M	February 10, 2021
170-004368	2737 Newbern Dr. West	REISDORF BENJAMIN A & ROHAL LINDSEY N	February 25, 2021
170-004369	2745 Newbern Dr. West	THACKER TIMOTHY J & CHRISTINE C	November 4, 2020
170-004370	2753 Newbern Dr. West	BRONSTEIN DAVID M & RODRIGUEZ NORMA I	December 8, 2020
170-004371	2759 Newbern Dr. West	TOMKO MORGAN A & WALDERS KEVIN T	November 10, 2020
170-004372	2767 Newbern Dr. West	WYNKOOP TIMOTHY L	December 8, 2020
170-004373	2775 Newbern Dr. West	WOODS GREGORY THOMAS & KRISTEN M	November 4, 2020
170-004374	2783 Newbern Dr. West	THOMPSON MARVIA L	January 5, 2021
170-004375	2789 Newbern Dr. West	ADHIKARI NARAYAN P & MENUKA DEVI	November 4, 2020
170-004376	2801 Newbern Dr. West	WINTERS DAVID M & DANIELLE N	August 27, 2020
170-004377	2805 Newbern Dr. West	MARVIN CAROL L & ROBERT W JR	November 10, 2020

*Corner lot, address TBD



FINAL 000043
DETERMINATION

November 17, 2021

Jefferson Twp Dion Grener Twp Administrator
Mike Anderson, Development Director
6545 Havens Rd.
Blacklick, OH 43004

Re: DTE No: DE 1248
Auditor's No.: 21-11-T
County: Franklin
School District: Gahanna-Jefferson CSD
Parcel Number(s): **See Attached List**

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021. On June 13, 2018, Jefferson Township passed Resolution No. 2018-034 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C), later amended by Resolution 2018-038 on June 27, 2018. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

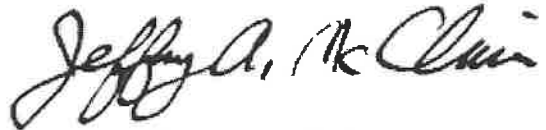
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

Although the Resolution states that the exemption is to be implemented on a parcel-by-parcel basis, here the exemption for the entire incentive district must commence at the same time. Exemptions authorized by R.C. 5709.40(B), 5709.73(B), and 5709.78(A) allow for the exemption to commence on a parcel-by-parcel basis, but here the exemption is authorized by R.C. 5709.73(C), which does not provide for a parcel-by-parcel commencement scheme. Thus, when the exemption commences for any parcel in the district, it commences for all parcels in the district even if there is not any improvement value on all parcels within the district.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence for the entire district the earlier of (i) when the value of any improvement in the district exceeds \$50,000, or (ii) tax year 2025, the amount or year specified in Section 1 of Resolution 2018-034, which is hereby incorporated by reference. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2018-034 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

**Farms at Jefferson Phase 5
EXHIBIT A**

PARCELS	ADDRESS
170-004490	2690 Batesville Dr.
170-004491	2682 Batesville Dr.
170-004492	2674 Batesville Dr.
170-004493	2666 Batesville Dr.
170-004494	2658 Batesville Dr.
170-004495*	2646 Batesville Dr.
170-004495*	9108 Farlington Dr.
170-004496*	2627 Batesville Dr.
170-004496*	9071 Farlington Dr.
170-004497	9063 Farlington Dr.
170-004498	9057 Farlington Dr.
170-004499	9051 Farlington Dr.
170-004500	9045 Farlington Dr.
170-004501	9039 Farlington Dr.
170-004502	9033 Farlington Dr.
170-004503	9027 Farlington Dr.
170-004504	9021 Farlington Dr.
170-004505	9015 Farlington Dr.
170-004506	9009 Farlington Dr.
170-004507	9003 Farlington Dr.
170-004508*	2646 Taberville Dr.
170-004508*	2639 Taberville Dr.
170-004509	2647 Taberville Dr.
170-004510	2655 Taberville Dr.
170-004511	2663 Taberville Dr.
170-004512	2671 Taberville Dr.
170-004513	2679 Taberville Dr.
170-004514	2687 Taberville Dr.
170-004516	2695 Taberville Dr.
170-004517	2692 Taberville Dr.
170-004518	2984 Taberville Dr.
170-004519	2676 Taberville Dr.
170-004520*	2668 Taberville Dr.
170-004520*	9000 Farlington Dr.
170-004521	9012 Farlington Dr.
170-004522	9018 Farlington Dr.
170-004523	9024 Farlington Dr.
170-004524	9030 Farlington Dr.
170-004525	9036 Farlington Dr.
170-004526	9042 Farlington Dr.
170-004527	9048 Farlington Dr.
170-004528	9054 Farlington Dr.
170-004529	9060 Farlington Dr.
170-004530	9066 Farlington Dr.
170-004531*	9074 Farlington Dr.
170-004531*	2643 Batesville Dr.
170-004532	2649 Batesville Dr.
170-004533	2661 Batesville Dr.
170-004534	2669 Batesville Dr.
170-004535	2677 Batesville Dr.

170-004536	2685 Batesville Dr.
170-004537	2693 Batesville Dr.

*Corner lot, address TBD



November 17, 2021

Jefferson Twp Dion Grener Twp Administrator
Mike Anderson, Development Director
6545 Havens Rd.
Blacklick, OH 43004

Re: DTE No: DE 1247
Auditor's No.: 21-10-T
County: Franklin
School District: Gahanna-Jefferson CSD
Parcel Number(s): **See Attached List**

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021. On June 13, 2018, Jefferson Township passed Resolution No. 2018-034 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C), later amended by Resolution 2018-038 on June 27, 2018. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

Although the Resolution states that the exemption is to be implemented on a parcel-by-parcel basis, here the exemption for the entire incentive district must commence at the same time. Exemptions authorized by R.C. 5709.40(B), 5709.73(B), and 5709.78(A) allow for the exemption to commence on a parcel-by-parcel basis, but here the exemption is authorized by R.C. 5709.73(C), which does not provide for a parcel-by-parcel commencement scheme. Thus, when the exemption commences for any parcel in the district, it commences for all parcels in the district even if there is not any improvement value on all parcels within the district.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence for the entire district the earlier of (i) when the value of any improvement in the district exceeds \$50,000, or (ii) tax year 2025, the amount or year specified in Section 1 of Resolution 2018-034, which is hereby incorporated by reference. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2018-034 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

**Farms at Jefferson Phase 4
EXHIBIT A**

PARCELS	ADDRESS
170-004540	2861 Mound Ridge Way
170-004541	2867 Mound Ridge Way
170-004542	2879 Mound Ridge Way
170-004543	2887 Mound Ridge Way
170-004544	2903 Mound Ridge Way
170-004545	2911 Mound Ridge Way
170-004546	2919 Mound Ridge Way
170-004547*	2941 Mound Ridge Way
170-004547*	9207 Mound Ridge Way
170-004548	9195 Pickens Dr.
170-004549	9187 Pickens Dr.
170-004550	9179 Pickens Dr.
170-004551*	9165 Pickens Dr.
170-004551*	2950 Jentler Way
170-004552	9164 Pickens Dr.
170-004553	9176 Pickens Dr.
170-004554	9184 Pickens Dr.
170-004555	9192 Pickens Dr.
170-004556	9202 Pickens Dr.
170-004557	9210 Pickens Dr.
170-004558	9218 Pickens Dr.
170-004559*	9221 Pickens Dr.
170-004559*	2938 Mound Ridge Way
170-004560	2882 Mound Ridge Way
170-004561	2876 Mound Ridge Way
170-004562	2864 Mound Ridge Way
170-004563*	2856 Mound Ridge Way
170-004563*	9204 Shadwick Way

*Corner lot, address TBD



DETERMINATION

November 17, 2021

Jefferson Twp Dion Grener Twp Administrator
Mike Anderson, Development Director
6545 Havens Rd.
Blacklick, OH 43004

Re: DTE No: DE 1246
Auditor's No.: 21-09-T
County: Franklin
School District: Gahanna-Jefferson CSD
Parcel Number(s): **See Attached List**

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021. On June 13, 2018, Jefferson Township passed Resolution No. 2018-034 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C), later amended by Resolution 2018-038 on June 27, 2018. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

Although the Resolution states that the exemption is to be implemented on a parcel-by-parcel basis, here the exemption for the entire incentive district must commence at the same time. Exemptions authorized by R.C. 5709.40(B), 5709.73(B), and 5709.78(A) allow for the exemption to commence on a parcel-by-parcel basis, but here the exemption is authorized by R.C. 5709.73(C), which does not provide for a parcel-by-parcel commencement scheme. Thus, when the exemption commences for any parcel in the district, it commences for all parcels in the district even if there is not any improvement value on all parcels within the district.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence for the entire district the earlier of (i) when the value of any improvement in the district exceeds \$50,000, or (ii) tax year 2025, the amount or year specified in Section 1 of Resolution 2018-034, which is hereby incorporated by reference. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2018-034 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

**Farms at Jefferson Phase 3
EXHIBIT A**

PARCELS	ADDRESS	OWNER	DATE ACQUIRED
170-004446	2780 Newbern Dr. East	MOHAMED MUSTAFA ABDULKADIR & MUHAMUD NIMO MOHAMED	April 26, 2021
170-004447	2772 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004448	2766 Newbern Dr. East	PATTERSON LASHIA L & DONTA D	April 26, 2021
170-004449	2758 Newbern Dr. East	MERZ AUDREY L & MATTHEW W	April 19, 2021
170-004450	2750 Newbern Dr. East	HUDSON COLE M & TAYLOR N	May 17, 2021
170-004451	2746 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004452	2736 Newbern Dr. East	WILLIAMS JENNIFER A	April 29, 2021
170-004453	2732 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004454	2726 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004455	2720 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004456	2716 Newbern Dr. East	VU DAN DINH	May 17, 2021
170-004457	2710 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004458	2704 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004459	2692 Newbern Dr. East	M/I Homes of Central Ohio, LLC	May 17, 2021
170-004460*	2688 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004460*	2706 Taberville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004461	2697 Newbern Dr. East	ROBINSON MATTHEW T & LISA r	April 27, 2021
170-004462	2715 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004463	2729 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004464	2741 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004465	2747 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004466	2755 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004467	2761 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020

170-004468	2769 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004469	2777 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004470	2783 Newbern Dr. East	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004471*	9181 Ash Grove Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004471*	2693 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004472	2701 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004473	2709 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004474	2717 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004475	2725 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004476*	2733 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004476*	2744 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004477	2738 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004478*	9130 Pennington Way	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004478*	9129 Pennington Way	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004479	2701 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004480	2709 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004481	2717 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004482	2725 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004483	2733 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004484	2741 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004485*	2749 Batesville Dr.	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004485*	2751 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004486	2759 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020
170-004487	2767 Chatwood Loop	M/I Homes of Central Ohio, LLC	September 14, 2020

*Corner lot, address TBD



DETERMINATION

November 17, 2021

Jefferson Twp Dion Grener Twp Administrator
Mike Anderson, Development Director
6545 Havens Rd.
Blacklick, OH 43004

Re: DTE No: DE 1244
Auditor's No.: 21-08-T
County: Franklin
School District: Gahanna-Jefferson CSD
Parcel Number(s): **See Attached List**

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021. On June 13, 2018, Jefferson Township passed Resolution No. 2018-034 creating an incentive district pursuant to Ohio Revised Code Section ("R.C.") 5709.73(C), later amended by Resolution 2018-038 on June 27, 2018. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73(C) were it not for the exemption granted by that resolution.

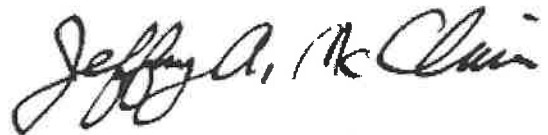
The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

Additionally, pursuant to R.C. 5709.913(F), the county auditor is hereby notified that a township has applied for exemption for real property within an incentive district on behalf of the property owner and that the exemption has been granted under R.C. 5715.27.

Although the Resolution states that the exemption is to be implemented on a parcel-by-parcel basis, here the exemption for the entire incentive district must commence at the same time. Exemptions authorized by R.C. 5709.40(B), 5709.73(B), and 5709.78(A) allow for the exemption to commence on a parcel-by-parcel basis, but here the exemption is authorized by R.C. 5709.73(C), which does not provide for a parcel-by-parcel commencement scheme. Thus, when the exemption commences for any parcel in the district, it commences for all parcels in the district even if there is not any improvement value on all parcels within the district.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence for the entire district the earlier of (i) when the value of any improvement in the district exceeds \$50,000, or (ii) tax year 2025, the amount or year specified in Section 1 of Resolution 2018-034, which is hereby incorporated by reference. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2018-034 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner

**Farms at Jefferson Phase 2
EXHIBIT A**

PARCELS	ADDRESS	OWNER	DATE ACQUIRED
170-004389	9051 Masterson Dr.	HIBBARD AARON R & ASHLEY M	March 15, 2021
170-004390	9045 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004391	9033 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004392	9027 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004393	9019 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004394	9011 Masterson Dr.	STUTZ JOHN C & HOLLI A	October 28, 2020
170-004395	9003 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004396	8995 Masterson Dr.	WEST JOEL R & RACHELLE	October 2, 2020
170-004397	8989 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004398	8981 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004399	8086 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004400	8094 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004401	9112 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004402	9118 Pickens Dr.	GRAYSON MARIBEL A & CHARLES O	April 26, 2021
170-004403	9126 Pickens Dr.	DONALDSON DESHAUN E & MYCHAL A II	May 17, 2021
170-004404	9130 Pickens Dr.	SHEPHERD TASHAWNA	January 5, 2021
170-004405	9138 Pickens Dr.	CIAM MEGAN R & KYLE R	April 9, 2021
170-004406	9146 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004407	9152 Pickens Dr.	KENDALL KEVIN M	April 5, 2021
170-004408	2926 Jentler Way	WILLIAMS MARK D TR	February 25, 2021
170-004409	2918 Jentler Way	MANN CAMERON E & LOUIS D	November 10, 2020
170-004410	2912 Jentler Way	WHYE CARLOS J & MONIQUE T	December 29, 2020
170-004411	2904 Jentler Way	M/I Homes of Central Ohio LLC	October 29, 2019
170-004412	2896 Jentler Way	BELT ANDREW R & KORTNEY M	February 1, 2021
170-004413	2884 Jentler Way	M/I Homes of Central Ohio LLC	October 29, 2019
170-004414	2872 Jentler Way	M/I Homes of Central Ohio LLC	October 29, 2019
170-004415	2931 Jentler Way	SARWAR FATIMA	January 8, 2021
170-004416	2923 Jentler Way	MIRE AYANA ALI & GULED SAAID M	December 23, 2020
170-004417	2915 Jentler Way	DOUP KYLE A & DINARDO JEANA M	April 13, 2021
170-004418	2907 Jentler Way	M/I Homes of Central Ohio LLC	October 29, 2019
170-004419	2899 Jentler Way	PETERSON LAMONT & SHELTON PETERSON YOLANDA	October 28, 2020
170-004420	2891 Jentler Way	GAILLARD DASHIELL J JR & KELLY L	April 27, 2021
170-004421*	2877 Jentler Way	M/I Homes of Central Ohio LLC	October 29, 2019
170-004421*	9116 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004422	9102 Masterson Dr.	KUKKADAM RAMESH & NETHI VANI	November 20, 2020
170-004423	9090 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004424	9084 Masterson Dr.	HELZERMAN ROBIN M & RYAN A	August 7, 2020
170-004425	9072 Masterson Dr.	SHUMAKER MARY J	August 27, 2020

170-004426	9054 Masterson Dr.	LEFKOVITZ MARY A	February 25, 2021
170-004427	9038 Masterson Dr.	WISE CHARLES B & MINDY M	October 28, 2020
170-004428	9030 Masterson Dr.	COOPER JOSEPH B & KRISTIN N	September 24, 2020
170-004429	9022 Masterson Dr.	WASHINGTON TYLER & QUINLAN MARIA	March 15, 2021
170-004430	9014 Masterson Dr.	FERRARI STACY M & Gabriel J	January 5, 2021
170-004431	9006 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004432	8998 Masterson Dr.	CATANO-PANTOJA DIEGO F & CARTER KIMBERLY D	May 7, 2021
170-004433	8986 Masterson Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004434	9095 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004435	9121 Pickens Dr.	M/I Homes of Central Ohio LLC	October 29, 2019
170-004436	9127 Pickens Dr.	GRIMALDI MATTHEW T & HOWARD KRISTINA L	February 10, 2021
170-004437	9133 Pickens Dr.	KING TRACIE L & WILLIAM N	September 11, 2020
170-004438	9141 Pickens Dr.	MISER DETRIA D & IVAN M	October 27, 2020
170-004439	9149 Pickens Dr.	MARWAHA BH & SOHAL SHIKHA	April 16, 2021
170-004439	2953 Jentler Way	MARWAHA BH & SOHAL SHIKHA	April 16, 2021

*Corner lot, address TBD



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000154
DETERMINATION

November 30, 2021

Jose & Sons Recycling Inc
1016 S Central Ave
Lima, OH 45804

Re: DTE No: DE 0504
Auditor's No.: 2021-11
County: Allen
School District: Lima CSD
Parcel Number(s): M38-47-0607-09-033.000

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 10, 2021.

On July 14, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Joseph Holliman III
722 Kenwick Rd. Apt D
Columbus, OH 43209

Re: DTE No: DE 1382
Auditor's No.: 21-102
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-020481-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 20, 2021.

I. Factual Background

The applicant, Joseph Holliman III, is requesting exemption from real property taxation. The property was acquired on November 4, 2019. The property consists of a commercial building located on less than one acre of land. The application states that the property is used for community outreach.

II. Ohio Revised Code Section 5709.12

Exemption will be considered pursuant to Ohio Revised Code 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation." The Supreme Court of Ohio has declared that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." *Highland Park Owners, Inc. v. Tracy*, 71 Ohio St.3d 405, (1994).

The first test for exemption under R.C. 5709.12 is that the property be owned by an institution. *Highland, supra*. Relying on *Black's Law Dictionary* 800 (6 Ed.1990), the court in *th Highland* adopted the following definition for the term "institution":

An establishment, especially one of eleemosynary or public character or one affecting a community. An established or organized society or corporation. It may be private in its character, designed for profit to those composing the organization, or public and charitable in its purposes, or educational (e.g. college or university). A foundation, as a literary or charitable institution.

Property belonging to an individual, although it may be used for charitable or commendable purposes, is not entitled to an exemption under R.C. 5709.12, as it does not meet the statutory requirement that such property be owned by an institution. *Reuben Anaya v. Lawrence* (June 30, 2000), B.T.A. No. 99-S-1308.

Here, the owner of the subject property is Joseph Holliman III, an individual. As the property is owned by a individual, not an institution, the property does not meet the requirements of R.C. 5709.12 and is not entitled to exemption.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021, and that the request for the remission of taxes and interest for tax year(s) 2020 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in dark ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first and last names being more prominent.

Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017



FINAL 000052
DETERMINATION

November 17, 2021

Kings House Christian Center
4842 Factory Dr
Fairfield, OH 45014

Re: DTE No: CE 1244
Auditor's No.: 20-031
County: Butler
School District: Fairfield CSD
Parcel Number(s): A0700-027-000-021

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 18, 2020.

I. Factual Background

The applicant, King's House Christian Center, is seeking exemption from real property taxation of real property acquired on April 20, 2013. The subject property contains 1.16 acres of land and is improved with a building. The applicant states that one component is previously rented warehouse space (Unit A) and the other component is used for public worship (Unit B). The application states that the leased portion of the property has been vacant since February 2018 and its future use is undecided.

II. Dismiss Currently Exemption Property

A portion of the property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.07, public worship. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation; Unit B, the portion of the property that is utilized for public worship.

III. Ohio Revised Code Section 5709.07

Exemption for the taxable portion of the property, is sought pursuant to Ohio Revised Code Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432.

The statute may be satisfied either by current or prospective use. The prospective use test hinges on the intent of the taxpayer. *Carney v. Cleveland City School Dist. Public Library* (1959), 169 Ohio

St. 65, 69. Tangible evidence of efforts in preparation for an ultimate exempt purpose must exist. Id. at 67-68. In *Holy Trinity Protestant Episcopal Church v. Bowers* (1961), 172 Ohio St. 103, the court dealt with the question of when vacant land owned by a religious institution can be exempted from real property taxation. The syllabus of that opinion reads as follows:

(A) religious institution which purchases vacant land for the purpose of erecting a house of worship thereon is entitled to have such land exempted from taxation, where such institution is actively working toward the use of such land for the public benefit; and the intent to make such a use of the land may be evidenced by showing that plans have been prepared and funds were available, or were to be available, to effectuate actual construction of such house of worship within a reasonable time from the filing of the application for exemption.

Id. at 103.

Mere ownership of property by a church is not sufficient in itself to gain exemption. Without proof of an active working toward an exempt use, vacant church-owned land does not qualify for exemption. Full *Gospel Apostolic Church v. Limbach* (1989), 46 Ohio St. 3d 195. The Supreme Court held that:

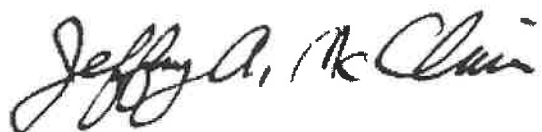
vacant land purchased by a church for the purpose of erecting a church building thereon at some future date was tax exempt *** if the intent to use the property in a tax-exempt manner was "one of substance and not a mere dream."

Here, the portion of the property formerly leased is now vacant and unused. *Healing Word Church v. Zaino* (Mar. 12, 2004), BTA No. 2003-A-779 (remote plans for some future church use are not sufficient to prove prospective use). Acknowledging that the applicant may someday this portion of the property for public worship, it may be that this portion will qualify for exemption in the future. As the applicant utilizes the property for public worship, it may reapply for the part of the property so used.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000180

FINAL
DETERMINATION

November 30, 2021

Lake Metroparks
Christopher J. Brassell
11211 Spear Rd
Concord Twp, OH 44077

Re: DTE No: CE 1873
Auditor's No.: 2020-35
County: Lake
School District: Riverside LSD (Lake Co)
Parcel Number(s): 08-A-005-00-009-B

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000102

FINAL DETERMINATION

November 22, 2021

Lakemore Village
1400 Main St P.O. Box 455
Lakemore, OH 44250

Re: DTE No: DE 1664
Auditor's No.: 12474
County: Summit
School District: Springfield LSD
Parcel Number(s): 54-01463 54-01462

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 17, 2021

Lane Avenue Hotel Holdings LLC
6640 Riverside Dr. Ste. 500
Dublin, OH 43017

Re: DTE No: CE 1638
Auditor's No.: 20-36-T
County: Franklin
School District: Upper Arlington CSD
Parcel Number(s): 070-014832-00

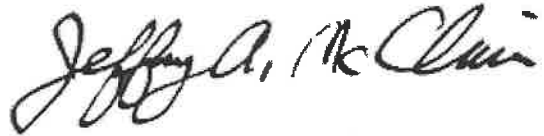
This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On June 17, 2019, the City of Upper Arlington passed Ordinance No. 42-2019 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). This application for exemption of real property was filed by the owners of the property.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the property owners filed the application, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. This exemption shall supersede an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(1) and (2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall end 30 years from the year in which the exemption commenced, as specified in Section 3 of Ordinance 42-2019, or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall commence with the first tax year after the effective date of the ordinance in which the subject parcel experiences an increase in value attributable to the addition of a new structure. See R.C. 5709.40(G). The exemption shall commence in a separate term for each parcel within the project, as described in Section 3 of Ordinance 42-2019. The county auditor's office shall determine the year the exemption shall begin on a parcel-by-parcel basis as prescribed by that document, which is hereby incorporated by reference to this determination. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
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FINAL 000161
DETERMINATION

November 30, 2021

Lets Grow Akron Inc
467 Harvey Ave.
Akron, OH 44314

Re: DTE No: DE 1423
Auditor's No.: 12416
County: Summit
School District: Akron CSD
Parcel Number(s): 68-33369

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 26, 2021.

On September 22, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021, and that the request for the remission of taxes and interest for tax year 2020 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000160
FINAL
DETERMINATION

November 30, 2021

Lets Grow Akron Inc
467 Harvey Ave.
Akron, OH 44314

Re: DTE No: DE 1422
Auditor's No.: 12415
County: Summit
School District: Akron CSD
Parcel Number(s): 67-42375 68-33961

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 26, 2021.

On September 22, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021, and that the request for the remission of taxes and interest for tax year 2020 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



FINAL 000148
DETERMINATION

November 30, 2021

Mechanicsburg Church
112 W. Sandusky St.
Mechanicsburg, OH 43044

Re: DTE No: DE 1129
Auditor's No.: E2021-09
County: Champaign
School District: Mechanicsburg EVSD
Parcel Number(s): C07-21-00-01-08-020-00
C07-21-00-01-08-021-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 21, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 4, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

Department of
Taxation

000130

**FINAL
DETERMINATION**

November 22, 2021

Mentor Exempted SD Bd of Ed
Brindza McIntyre & Seed LLP
1111 Superior Ave Ste 1025
Cleveland, OH 44114

Re: DTE No: DE 1638
Auditor's No.: 2021-2
County: Lake
School District: Mentor EVSD
Parcel Number(s): 16-D-097-D-00-015-0

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3313.44, board of education.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until August 23, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 30, 2021

Mercy Medical Partners Northern Region LLC
Mercy Health Tax Dept
1701 Mercy Health Pl.
Cincinnati, OH 45237

Re: DTE No: BE 2922
Auditor's No.: 2019-12
County: Henry
School District: Liberty Center LSD
Parcel Number(s): 29-009421.1460

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until January 5, 2019. Therefore, exemption cannot be considered for tax year 2019 and prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000096

FINAL DETERMINATION

November 22, 2021

Middleburg Heights City
15700 Bagley Rd.
Middleburg Hts., OH 44130

Re: DTE No: DE 1558
Auditor's No.: 2021-116
County: Cuyahoga
School District: Berea CSD
Parcel Number(s): 372-23-025

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Middleburg Heights City
15700 Bagley Rd.
Middleburg Hts., OH 44130

Re: DTE No: DE 1560
Auditor's No.: 2021-118
County: Cuyahoga
School District: Berea CSD
Parcel Number(s): 372-23-031

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Middleburg Heights City
15700 Bagley Rd.
Middleburg Hts., OH 44130

Re: DTE No: DE 1557
Auditor's No.: 2021-115
County: Cuyahoga
School District: Berea CSD
Parcel Number(s): 372-26-024

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain".

Jeffrey A. McClain
Tax Commissioner



Department of
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000124

FINAL DETERMINATION

November 22, 2021

Millersburg Village
6 N Washington St
Millersburg, OH 44654

Re: DTE No: CE 2627
Auditor's No.: 1133
County: Holmes
School District: West Holmes LSD
Parcel Number(s): 07-01500-000 07-01784-011 07-01784-012
07-01784-005 07-60035-000 07-60034-000
07-01628-001

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The record reflects that a portion of parcel numbers 07-01500-000, 07-60035-000, 07-60034-000 and 07-01628-001 is already listed as exempt from taxation, for tax years 2019 and 2020. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers 07-01500-000, 07-60035-000, 07-60034-000 and 07-01628-001 for tax years 2019 and 2020 that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020, for all parcels, and that taxes, penalties and interest for tax year 2019 for parcel numbers 07-01500-000, 07-60035-000, 07-60034-000 and 07-01628-001 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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FINAL 000178
DETERMINATION

November 30, 2021

Mohawk Historical Society Inc.
101/107 N. Sycamore Ave. P.O. Box 336
Sycamore, OH 44882

Re: DTE No: BE 2085
Auditor's No.: 876
County: Wyandot
School District: Mohawk LSD
Parcel Number(s): 37-118500.0000 37-119500.0000 37-120000.0000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019 and 2020 and that taxes, penalties and interest for tax year 2018 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL 000071
DETERMINATION

November 22, 2021

Most Rev Edward C Malesic Bishop Catholic Diocese of Cleveland
Brian D. Heskamp, Esq.
1404 East Ninth St.
Cleveland, OH 44114

Re: DTE No: DE 1640
Auditor's No.: 2021-4
County: Lake
School District: Mentor EVSD
Parcel Number(s): 16-C-076-0-00-004-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 20, 2021.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship and private schoolhouse, and part of the property is not entitled to be exempt. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

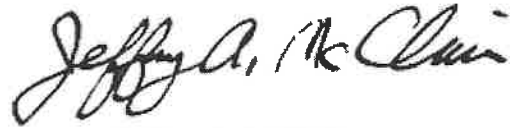
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The parish rectory used as living space for the parish priests.

The Tax Commissioner orders that penalties charged against this part of the property for these tax years be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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000111

FINAL DETERMINATION

November 22, 2021

Mount Vernon CSD Bd of Ed
Gary Hankins
300 Newark Rd.
Mount Vernon, OH 43050

Re: DTE No: DE 1565
Auditor's No.: 27-21
County: Knox
School District: Mount Vernon CSD
Parcel Number(s): 66-50009.000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3313.44, board of education.

A portion of the property subject to this application is already exempt from taxation. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to the property that is currently exempt from real property taxation.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Nakiya Bush
1011 East Deshler Ave.
Columbus, OH 43206

Re: DTE No: DE 1088
Auditor's No.: 21-75
County: Franklin
School District: Columbus CSD
Parcel Number(s): 010-032430-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 14, 2021.

I. Factual Background

The applicant, Nakiya Bush, an individual, requests exemption from taxation of real property acquired in 2014. The property is improved with a residential dwelling situated on less than one acre of land.

In correspondence dated August 29, 2021, the applicant states that the property is used as a residential care facility licensed by the Ohio Board of Mental Health and Addiction Services. Hampton and Bush Loving Care Homes LLC, a for-profit corporation, operates the facility located on the subject property.

II. Irrelevant Code

The applicant is requesting exemption pursuant to Senate Bill 57. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in Senate Bill 57 does not apply to the subject property. Accordingly, exemption should be considered under R.C. 5709.12, rather than Senate Bill 57.

III. Ohio Revised Code Section 5709.12

Exemption is considered pursuant to Ohio Revised Code 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation." The Supreme Court of Ohio has declared that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." *Highland Park Owners, Inc. v. Tracy*, 71 Ohio St.3d 405, (1994).

The first test for exemption under R.C. 5709.12 is that the property be owned by an institution. *Highland, supra*. Relying on *Black's Law Dictionary 800* (6th Ed.1990), the court in *Highland* adopted the following definition for the term "institution":

An establishment, especially one of eleemosynary or public character or one affecting a community. An established or organized society or corporation. It may be private in its character, designed for profit to those composing the organization, or public and charitable in its purposes, or educational (e.g. college or university). A foundation, as a literary or charitable institution. (Citations omitted.)

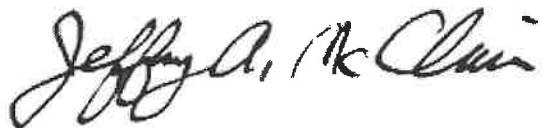
Furthermore, R.C. 5709.121(F)(1) provides an exemption for certain real property that is used to provide supportive housing to individuals diagnosed with mental illness or substance use disorders. However, under that section the property must be owned by an institution.

Property belonging to an individual, although it may be used for charitable or commendable purposes, is not entitled to an exemption under R.C. 5709.12, as it does not meet the statutory requirement that such property be owned by an institution. *Reuben Anaya v. Lawrence* (June 30, 2000), B.T.A. No. 99-S-1308. Here, the owner of the subject property is Nakiya Bush, an individual. As the property is owned by an individual, not an institution, the property does not meet the requirements of R.C. 5709.12 and is not entitled to exemption.

IV. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017



**Department of
Taxation**

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

**FINAL
DETERMINATION**

000169

November 30, 2021

Nancy E. Schwab
Paul Kavanagh, Esq.
PO Box 1687
Springfield, OH 45501

Re: DTE No: BE 0823 RMD
Auditor's No.: 2019-11
County: Clark
School District: Springfield CSD
Parcel Number(s): 340-07-00028-105-012 340-07-00028-105-013

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 4, 2019. On March 12, 2020 a final determination was issued by the Tax Commissioner. On May 12, 2020, that final determination was appealed to the Board of Tax Appeals. On April 13, 2021, by joint motion of the parties, the matter was remanded to the Tax Commissioner for further consideration.

After further consideration, the Tax Commissioner finds that the real property described above is used for educational purposes and is exempt from taxation under R.C. 5709.07(A)(1).

The Tax Commissioner Orders that the subject property be entered upon the list of property in the county which is exempt from taxation for tax years 2019 through 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for tax years 2016, 2017 and 2018 be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL 000155
DETERMINATION

November 30, 2021

Neighborhood Health Association
313 Jefferson Ave
Toledo, OH 43604

Re: DTE No: CE 2864
Auditor's No.: 19436
County: Lucas
School District: Toledo CSD
Parcel Number(s): 15-49464 15-49461

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 30, 2020.

On September 1, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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Columbus, OH 43215
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000126

FINAL DETERMINATION

November 22, 2021

Newburgh Heights Village
Cathleen Nagorski
3801 Harvard Ave.
Newburgh Heights, OH 44105

Re: DTE No: CE 2561
Auditor's No.: 2020-212
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 511-13-019

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
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000127

FINAL DETERMINATION

November 22, 2021

Newburgh Heights Village
Cathleen Nagorski
3801 Harvard Ave.
Newburgh Heights, OH 44105

Re: DTE No: CE 2560
Auditor's No.: 2020-211
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 511-12-037

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax year 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000125

FINAL DETERMINATION

November 22, 2021

Newburgh Heights Village
Cathleen Nagorski
3801 Harvard Ave.
Newburgh Heights, OH 44105

Re: DTE No: CE 2612
Auditor's No.: 2020-221
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 511-12-029

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018, and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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000093

FINAL DETERMINATION

November 22, 2021

New Hope Christian Fellowship Ministry
Todd M. Tackett, Pastor
226 Southeast Ave.
Tallmadge, OH 44278

Re: DTE No:	DE 1431		
Auditor's No.:	12433		
County:	Summit		
School District:	Tallmadge CSD		
Parcel Number(s):	60-08651	60-01145	60-01144

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

NewSong Church Assembly Of God
Klen Kuruvilla
4799 Lander Rd
Orange Village, OH 44022

Re: DTE No: CE 2759
Auditor's No.: 2020-173
County: Cuyahoga
School District: Orange CSD
Parcel Number(s): 901-35-011 901-35-006 901-39-036

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 30, 2020.

I. Factual Background

The applicant, NewSong Church Assembly of God, requests exemption from taxation of real property acquired in 2008. Three adjacent parcels make up the subject property. Parcel number 901-35-006 is improved with a church building situated on 4.21 acres of land. Parcel 901-35-011 is a 1.95 acre tract of land improved with an outbuilding. Parcel number 901-39-036 is a wooded 7.38 acre parcel located behind the church property. The application states that the property is used for public worship and prayer meetings.

A site plan was received from the applicant on August 3, 2021. The applicant uses parcel numbers 901-35-006 and 901-35-011 for worship and prayer services and to store maintenance equipment. Parcel number 901-39-036 is currently not used.

II. Dismiss as to Portion Already Exempt

A portion of the property subject to this application is already exempt from taxation pursuant to Ohio Revised Code Section 5709.07, public worship. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed as to parcel numbers 901-35-006 and 901-35-011, for tax year 2018.

III. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Here, the applicant uses a

portion of the property for public worship purposes, and, as such, meets the requirements of R.C. 5709.07.

The statute may be satisfied either by current or prospective use. The prospective use test hinges on the intent of the taxpayer. *Carney v. Cleveland City School Dist. Public Library* (1959), 169 Ohio St. 65, 69. Tangible evidence of efforts in preparation for an ultimate exempt purpose must exist. *Id.* at 67-68. In *Holy Trinity Protestant Episcopal Church v. Bowers* (1961), 172 Ohio St. 103, the court dealt with the question of when vacant land owned by a religious institution can be exempted from real property taxation. The syllabus of that opinion reads as follows:

(A) religious institution which purchases vacant land for the purpose of erecting a house of worship thereon is entitled to have such land exempted from taxation, where such institution is actively working toward the use of such land for the public benefit; and the intent to make such a use of the land may be evidenced by showing that plans have been prepared and funds were available, or were to be available, to effectuate actual construction of such house of worship within a reasonable time from the filing of the application for exemption.

Id. at 103.

Mere ownership of property by a church is not sufficient in itself to gain exemption. Without proof of an active working toward an exempt use, vacant church-owned land does not qualify for exemption. *Full Gospel Apostolic Church v. Limbach* (1989), 46 Ohio St. 3d 195. The Supreme Court held that:

vacant land purchased by a church for the purpose of erecting a church building thereon at some future date was tax exempt *** if the intent to use the property in a tax-exempt manner was "one of substance and not a mere dream."

Here, parcel number 901-39-036 is vacant and unused. *Healing Word Church v. Zaino* (Mar. 12, 2004), BTA No. 2003-A-779 (remote plans for some future church use are not sufficient to prove prospective use). Therefore, this portion of the property is not used exclusively for public worship, and fails to qualify for exemption pursuant to R.C. 5709.07, for tax years 2018, 2019 and 2020.

Acknowledging that the applicant may someday use portions of the property for public worship, it may be that the property will qualify for exemption in the future. As the applicant utilizes the property for public worship, it may reapply for the part of the property so used.

IV. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the subject property not listed below as taxable.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020, and that taxes,

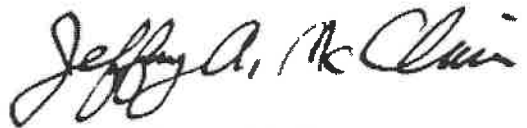
penalties and interest for tax year 2019 be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

Parcel number 901-39-036, which is vacant, unused land.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is written in a cursive, flowing style.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
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000081

FINAL DETERMINATION

November 22, 2021

North Canton City
Wayne A. Boyer, Esq.
4775 Munson St NW
Canton, OH 44718

Re: DTE No: DE 1544
Auditor's No.: 20218645
County: Stark
School District: Plain LSD
Parcel Number(s): 10009175

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL 000152
DETERMINATION

November 30, 2021

Northeast Ohio Regional Sewer District
Cyrus L. Patton, Assistant General Counsel
3900 Euclid Ave
Cleveland, OH 44115

Re: DTE No: DE 1418
Auditor's No.: 12409
County: Summit
School District: Nordon Hills CSD
Parcel Number(s): 33-01211

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 11, 2021.

On September 15, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

North Randall Village
David Smith, Mayor
21937 Miles Road
North Randall, OH 44128

Re: DTE No: CE 2888
Auditor's No.: 2020-276
County: Cuyahoga
School District: Warrensville Heights CSD
Parcel Number(s): 771-05-009 771-05-004

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 15, 2020. On December 26, 2017, the Village of North Randall passed Ordinance No. 2017-61 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The Village filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The record shows a portion of the property is already exempt subject to a Community Reinvestment Area (CRA) exemption approved by the municipality on July 17, 2017. The CRA exemption provides that 75% of the increase in the value of structures added to the property after the effective date of the ordinance is exempt for a period of 15 years. The Tax Increment Financing exemption applies to any increases in the value of real property remaining taxable under the CRA exemption during the term of the CRA exemption. After the expiration of the CRA exemption, the Tax Increment Financing exemption will apply to all the real property increases for the balance of the Tax Increment Financing exemption term.

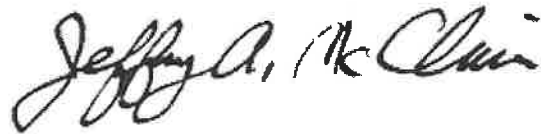
The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in tax year

2018, the tax year specified in Section 2 of Ordinance 2017-61, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 2017-61 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



Department of
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Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
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000101

FINAL DETERMINATION

November 22, 2021

Norton City
Robert Fowler, Administrative Officer
4060 Columbia Woods Dr
Norton, OH 44203

Re: DTE No: DE 1665
Auditor's No.: 12475
County: Summit
School District: Norton CSD
Parcel Number(s): 46-00561

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until August 19, 2020. Therefore, exemption cannot be considered for tax year 2020.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000089

FINAL DETERMINATION

November 22, 2021

Norton City
Robert Fowler, Administrative Officer
4060 Columbia Woods Dr
Norton, OH 44203

Re: DTE No:	DE 1438	
Auditor's No.:	12441	
County:	Summit	
School District:	Norton CSD	
Parcel Number(s):	46-01076	46-08865
	46-08866	46-09011

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until September 19, 2019 and September 23, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000094

FINAL DETERMINATION

November 22, 2021

Norton City
Robert Fowler, Administrative Officer
4060 Columbia Woods Dr
Norton, OH 44203

Re: DTE No: DE 1442
Auditor's No.: 12445
County: Summit
School District: Norton CSD
Parcel Number(s): 46-09022

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until December 18, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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Columbus, OH 43215
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000090

FINAL DETERMINATION

November 22, 2021

Norton City
Robert Fowler, Administrative Officer
4060 Columbia Woods Dr
Norton, OH 44203

Re: DTE No:	DE 1437		
Auditor's No.:	12440		
County:	Summit		
School District:	Norton CSD		
Parcel Number(s):	46-04534	46-04535	46-04536
	46-04537	46-04538	

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until June 24, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL 000151
DETERMINATION

November 30, 2021

ODOT
Kristin Bergdorf
2088 S Arlington Rd
Akron, OH 44306

Re: DTE No: DE 1419
Auditor's No.: 12412
County: Summit
School District: Akron CSD
Parcel Number(s): 6847673

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on January 22, 2021.

The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Sections 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. Ohio Revised Code Section 5713.08(D) provides that state owned property is exempt from taxation from the earlier of the date of acquisition of title or date of possession, as long as private use of the property has terminated by that date and all taxes, interest, and penalties have been paid through that date. Because the county treasurer's certificate did not indicate that all taxes due on the property were paid through July 15, 2020, the Tax Commissioner has no jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

In this case, the treasurer's certificate indicates that taxes, penalties or interest that must be paid for the Tax Commissioner to have jurisdiction were not paid at the time the application was filed. On September 15, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate reflected unpaid taxes, penalties and interest that could not be remitted. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000184

FINAL DETERMINATION

November 30, 2021

Ohio Department of Public Safety
c/o Facility Management
1970 W Broad St. Ste 225
Columbus, OH 43223

Re: DTE No: DE 0325
Auditor's No.: 3993
County: Trumbull
School District: Southington LSD
Parcel Number(s): 57-119718

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 from the date of acquisition through the end of that year be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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Columbus, OH 43215
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000131

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1633
Auditor's No.: 21-20
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 82-12-03-04-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000133

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1631
Auditor's No.: 21-18
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 84-23-02-08-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000136

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1628
Auditor's No.: 21-15
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 82-34-02-05-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
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Columbus, OH 43215
www.tax.ohio.gov

000134

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1630
Auditor's No.: 21-17
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 82-21-02-01-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000135

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1629
Auditor's No.: 21-16
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 82-10-01-18-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
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Columbus, OH 43215
www.tax.ohio.gov

000132

FINAL DETERMINATION

November 22, 2021

Ohio Network for Innovation Inc
1 Avalon Rd.
Mt. Vernon, OH 43050

Re: DTE No: DE 1632
Auditor's No.: 21-19
County: Muskingum
School District: Zanesville CSD
Parcel Number(s): 84-23-02-09-000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12/5709.121, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 30, 2021

Operation Hope 22 Inc
1976 S La Cienega Blvd C-162
Los Angeles, CA 90034

Re: DTE No: DE 1485
Auditor's No.: 21-03-009 B
County: Mahoning
School District: Youngstown CSD
Parcel Number(s): 53-008-0-083.00-0

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 8, 2021.

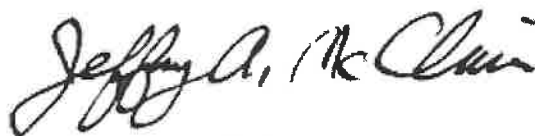
The Ohio Supreme Court has determined that the Tax Commissioner does not have the statutory authority to consider an application for exemption until certain taxes, penalties and interest have been paid. Pursuant to Ohio Revised Code Section 5713.08 and 5713.081, the Tax Commissioner may only remit taxes, penalties and interest for the three years prior to the year of application if the Tax Commissioner finds the property would have qualified for exemption for those years. If the applicant did not own the subject property as of January first of a given year, exemption or remission of taxes, penalties or interest cannot be considered for that or prior tax years. Here, the county treasurer's certificate must certify that taxes, penalties and interest have been paid in full through tax year 2020. However, the treasurer's certificate does not indicate that taxes, penalties and interest have been paid in full through that tax year. Therefore, the Tax Commissioner lacks jurisdiction to consider this application.

This determination of jurisdiction was made by the Ohio Supreme Court in *Cleveland Clinic Foundation v. Wilkins* (2004), 103 Ohio St. 3d 382. Additionally, in *Strongsville Board of Education v. Wilkins* (2005), 108 Ohio St. 3d 115, the Ohio Supreme Court held that an application must be dismissed by the Tax Commissioner for lack of jurisdiction where the treasurer's certificate attached to the application shows that the taxes, penalties or interest that cannot be remitted were not paid at the time the application was filed. See also, *Ursuline Academy of Cleveland v. Bd. of Tax Appeals* (1943), 141 Ohio St. 559.

On August 25, 2021, the Tax Commissioner notified the applicant via letter that the treasurer's certificate indicated that taxes, penalties or interest that could not be remitted had not been paid at the time the application was filed. The letter requested that the applicant pay the required amounts and provide a corrected treasurer's certificate within sixty days, which the applicant failed to do within the time allotted by R.C. 5713.08(B). Accordingly, the Tax Commissioner does not have jurisdiction to consider the application. Therefore, the application is dismissed.

If the applicant desires to file a new application for exemption showing that all the required taxes, penalties and interest are paid and the Tax Commissioner determines the property qualifies for exemption, the applicant may have taxes, penalties and interest remitted for up to the three qualifying years prior to the year in which the new application is filed, pursuant to R.C. 5713.08 and 5713.081. The applicant is advised to refile such application with the county auditor. A copy of the Application for Real Property Tax Exemption and Remission, DTE Form 23, may be found at www.tax.ohio.gov.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 30, 2021

Order of the Holy Cross Inc
Martin Oppl
164 Apollo Rd. SE
Carrollton, OH 44615

Re: DTE No:	CE 0783		
Auditor's No.:	----		
County:	Carroll		
School District:	Carrollton EVSD		
Parcel Number(s):	12-0000572.000	12-0000160.002	12-0000187.001
	12-0000187.003	12-0000187.004	12-0000536.006

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on April 22, 2020.

Ten acres of Parcel No. 12-0000572.000 was granted exemption on July 24, 2015 in DTE Case No. TE 3035, under R.C. 5709.07 as comprising "the site of the future chapel, National Opus Angelorum Center, parking lot and access areas."

The remainder of Parcel No. 12-0000572.000 and the remaining five parcels were retained as taxable due to the fact that the remainder of the property was used primarily for agricultural purposes and not used directly for public worship.

Here the Applicant is seeking a determination of exemption for the various buildings now located on the already exempt ten-acre portion of Parcel No 12-0000572.000, that is used as the Applicant's religious campus. No additional determination is sought for the remainder of Parcel No 12-0000572.000 or the remaining five parcels. There is no evidence of change in use for the previously non-exempt portions of the subject property. However, there has been a large amount of construction and change in use on the already exempt portion of Parcel No. 12-0000572.000 related to the Applicant's religious use of the property.

There are several buildings on the already exempt ten-acre portion of Parcel No. 12-0000572.000. The three most central and prominent being the existing Monastery with its chapel, the Sisters Convent with its chapel and the central building used as the offices for the headquarters of the Opus Angelorum mission and for offices for the Applicant.

The central building used for the headquarters and offices of the Applicant was existing at the time of the July 24, 2015 final determination and has been used by the Applicant as its headquarters and offices for all tax years relevant hereto. This building measures 1,482 square feet on the first floor and 584 square feet on the second floor, for a total of 2,066 square feet.

The Monastery which came into use in 2015, has been used for housing of the priests who serve the Applicant's order. A portion of the building is used as a chapel for public worship available to the Order and the public. An additional portion of the building serves as the support for the worship

services and not for housing. The portion of this building used for public worship and direct support of public worship totals 928 square feet.

The Sister's Convent which came into use during 2019, has been similarly used for housing for the sisters of the Order. A portion of the building is used as a chapel and in direct support of the chapel and its public worship services that are available to the sisters and the public, and this public worship portion of the building totals 2,225 square feet.

Currently under construction, with completion near to the time of this determination, is the new and expanded monastery facility. Like the smaller existing monastery referenced hereinabove, the new monastery will provide expanded housing for the Order and will provide a larger chapel and other support for public worship space available for use by the Order and the public. 12,230 square feet of this new building is dedicated to public worship and direct support of public worship, while the remainder is dedicated to monastery housing.

The access roads and parking areas located on the ten-acre campus directly support the exempt public worship conducted by the Applicant on the property

Also contained within the ten acre exempt campus on Parcel No. 12-0000572.000 are several service buildings that are used to support the all of the remainder of that parcel and the other five parcels and that are not used in direct support of public worship. Additionally, there are two small residential houses used to house priests separate from the monastery.

Pursuant to the taxpayer's request and based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt because of residential and other non-public-worship uses.

Pursuant to R.C. 5713.04, the Tax Commissioner Orders that the property be split listed as follows:

Property Exempt from Taxation:

The already exempt ten-acre portion of Parcel No. 12-0000572.000 remains un-affected by this final determination.

For Tax Years 2020 and 2021:

All of the 2,066 square foot building used as mission headquarters and offices

928 square feet of the Monastery that is used for public worship.

2,225 square feet of the Sister's Convent that is used for public worship

The **access roads and parking areas** located on the already exempt ten-acre portion of Parcel No. 12-0000572.000

For Tax Year 2021:

12,230 square feet of the newly constructed Monastery that is used for public worship

The Tax Commissioner Orders that the above portions of real property be entered upon the list of property in the county which is exempt from taxation for the tax years listed above.

Remission of Taxes:

The Tax Commissioner Further Orders that any taxes, penalties and interest paid for tax years 2017, 2018 and 2019 on the following portions of the property be Remitted in the manner provided by R.C. 5715.22:

All of the 2,066 square foot building used as mission headquarters and offices

928 square feet of the Monastery that is used for public worship.

The access roads and parking areas located on the already exempt ten-acre portion of Parcel No. 12-0000572.000

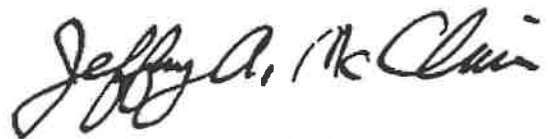
The exempt portion of the subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to Remain on Tax List:

The remainder of the subject property not listed as exempt above.

The Tax Commissioner Orders that any late payment penalties assessed against the subject property through the date of this final determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000121

FINAL DETERMINATION

November 22, 2021

Peter Maurin Center of Akron
P.O. Box 1105
Hudson, OH 44236

Re: DTE No: DE 1420
Auditor's No.: 12413
County: Summit
School District: Akron CSD
Parcel Number(s): 67-04502

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Assn. of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until February 5, 2019. Therefore, exemption cannot be considered for tax year 2019.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Pickerington City
Attn: Allison Binkley, Squire Patton Boggs LLP
41 South High Street, Suite 2000
Columbus, OH 43215

Re: DTE No:	CE 2882		
Auditor's No.:	1633		
County:	Fairfield		
School District:	Pickerington LSD		
Parcel Number(s):	0410467500	0410467513	0410467514
	0410240500	0410626000	0410625900
	0410626410	0410626800	0410626200

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 30, 2020. On October 18, 2016, the City of Pickerington passed Ordinance No. 2016-27 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B), later amended by Ordinance No. 2021-12 on May 18, 2021. The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall end 30 years from the year in which the exemption commenced, as specified in Section 3 of Ordinance 2016-27, or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall commence with the first tax year after the effective date of the ordinance in which each of the subject parcels experiences an increase in value attributable to the addition of new improvements. See R.C. 5709.40(G). The exemption shall commence in a separate term for each parcel within the project, as described in Section 3 of Ordinance 2016-27. The county auditor's office shall determine the year the exemption shall begin

on a parcel-by-parcel basis as prescribed by that document, which is hereby incorporated by reference to this determination. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



FINAL DETERMINATION

November 22, 2021

Polish National Catholic St Marys Czestochowa
1901 Wexford Ave.
Parma, OH 44134

Re: DTE No: BE 1701
Auditor's No.: 19-139
County: Cuyahoga
School District: Parma CSD
Parcel Number(s): 445-11-128

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 12, 2019. The Tax Commissioner previously issued a final determination on this matter on January 8, 2020. That determination was vacated on February 25, 2020, and the matter remained open for further administrative review below. The Tax Commissioner previously issued a final determination on this matter on June 30, 2020. That determination was vacated on August 26, 2021, and the matter remained open for further administrative review below.

I. Factual Background

The applicant, Polish National Catholic Church St. Mary's Czestochowa, seeks exemption of real property from taxation, consisting of a church building, dwelling and garage on approximately 1.14 acres of land. The applicant acquired title to the property in 1977. The application states that the property is used for Sunday school, morning worship, bible study and a food pantry. The dwelling and garage were used as the pastor's residence until July 2018. Beginning December 2018, the dwelling and garage were leased to Wendy Andrezejewski. The renewed lease, commencing January 1, 2020, does not include use of the garage. The applicant states that the garage is now used for church storage.

II. Ohio Revised Code Section 5709.07

Exemption is sought pursuant to Ohio Revised Code Section 5709.07. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Here, the portion of the property used for public worship and the garage used for storage meet the requirements of R.C. 5709.07 for exemption from real property taxation.

However, the dwelling is used as a residence. The general rule in Ohio is that residential property is not exempt from taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. Ohio courts have historically and consistently denied parsonages and similar church-owned

residences as not being used exclusively for public worship. *Watterson v. Halliday* (1907), 77 Ohio St. 150; *Fulton v. Tracy* (Apr. 12, 1993), B.T.A. No. 91-Z-911. Property used as a residence for church ministers or lay members and also used for religious purposes, such as for Bible studies, youth ministry, fellowship, prayer, and supporting the poor, only supports public worship and does not qualify as being used exclusively for public worship. *Agape Hearts Ministry v. Wilkins* (Oct. 4, 2005) B.T.A. No. 2004-V-116, *3, 7-8. Therefore, the dwelling is not used exclusively for public worship, and fails to qualify for real property tax exemption pursuant to R.C. 5709.07.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.07, public worship, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

For tax years 2018 and 2019: The balance of the subject property not listed as taxable below.

For tax year 2020: The balance of the subject property not listed as taxable below.

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2018, 2019 and 2020. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

For tax years 2018 and 2019: The dwelling, garage and the land attached.

For tax year 2020: The dwelling and the land attached.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



FINAL DETERMINATION

November 30, 2021

Potential Development Program
2405 Market St
Youngstown, OH 44507

Re: DTE No: CE 0669
Auditor's No.: 20-03-028
County: Mahoning
School District: Youngstown CSD
Parcel Number(s): 53-112-0-388.00-T

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000137

FINAL DETERMINATION

November 22, 2021

Prairie Twp Bd Of Trustees
23 Maple Dr
Columbus, OH 43228

Re: DTE No: DE 1513
Auditor's No.: 21-117
County: Franklin
School District: South-Western CSD
Parcel Number(s): 240-004771

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000139

FINAL DETERMINATION

November 22, 2021

Prairie Twp Bd Of Trustees
23 Maple Dr
Columbus, OH 43228

Re: DTE No: DE 1511
Auditor's No.: 21-115
County: Franklin
School District: South-Western CSD
Parcel Number(s): 240-004765

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000138

FINAL DETERMINATION

November 22, 2021

Prairie Twp Bd Of Trustees
23 Maple Dr
Columbus, OH 43228

Re: DTE No: DE 1512
Auditor's No.: 21-116
County: Franklin
School District: South-Western CSD
Parcel Number(s): 240-004768

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000004

FINAL DETERMINATION

November 9, 2021

Preble Cty Bd Of Comms
101 E Main St
Eaton, OH 45320

Re: DTE No: CE 0401
Auditor's No.: ----
County: Preble
School District: Preble Shawnee LSD
Parcel Number(s): B03-7227-100-00-001-002

The Tax Commissioner previously issued a final determination in this matter on August 26, 2020, denying the application due to the Applicant's failure to respond to an additional information request. The Applicant appealed that determination to the Board of Tax Appeals on October 8, 2020. On January 4, 2021, pursuant to a joint motion filed by the parties, the BTA remanded the application to the Tax Commissioner for further administrative review. This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on February 20, 2020.

The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020 and that taxes, penalties and interest for tax years 2017, 2018 and 2019 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

**FINAL
DETERMINATION**

November 30, 2021

Pridew of Rubberton No 1594
Floyd Jeffries
1255 Moore St.
Akron, OH 44301

Re: DTE No: DE 1450
Auditor's No.: 12457
County: Summit
School District: Akron CSD
Parcel Number(s): 6704537

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.17, fraternal organization.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax year 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Subsequent to the years for which exemption is granted by this final determination, the owner of a property exempted under R.C. 5709.17(B) or 5709.17(D) must annually file DTE Form 23V, *Veterans' and Fraternal Organization Tax Exemption Renewal Application*, with the county auditor to establish whether the property is eligible for continued exemption. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



FINAL
DETERMINATION

November 30, 2021

Rid All Foundation
George Durden
25411 Tryon Rd.
Bedford, OH 44146

Re: DTE No: BE 2425
Auditor's No.: 19-237
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 126-29-047 126-31-069 126-31-071
126-31-096

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 1, 2019.

On September 15, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2019. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Brindza McIntyre & Seed
David Seed
1111 Superior Ave Ste 1025
Cleveland, OH 44114



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000074

FINAL DETERMINATION

November 22, 2021

Riverbed West LLC a sole member owned LLC of West Creek Conservancy
P.O. Box 347113
Parma, OH 44134

Re: DTE No: DE 1525
Auditor's No.: 2021-092
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 003-24-001B

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000150
DETERMINATION

November 30, 2021

Rome Village
Louise Pearson
12 2nd Street P.O. Box 341
Stout, OH 45684

Re: DTE No: DE 1130
Auditor's No.: 21-06
County: Adams
School District: Manchester LSD
Parcel Number(s): 187-42-03-001.002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 17, 2021.

On August 4, 2021, a letter was mailed to the applicant requesting additional information about the property. The applicant did not respond to that request and has not provided additional information about the use of this property. Pursuant to R.C. 5715.271 the property owner has the burden of proof to show that its property is entitled to exemption, but here the applicant has failed to meet that burden.

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000141
DETERMINATION

November 29, 2021

Royalmont Academy
200 Northcrest Dr.
Mason, OH 45040

Re: DTE No: CE 1921
Auditor's No.: 20-2848
County: Warren
School District: Mason CSD
Parcel Number(s): 1630204007 #1137141

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07/5709.121, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Scott Street Partners X LLC
PO Box 36381
Cincinnati, OH 45236

Re: DTE No: CE 1742
Auditor's No.: 20-032-92
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-140

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

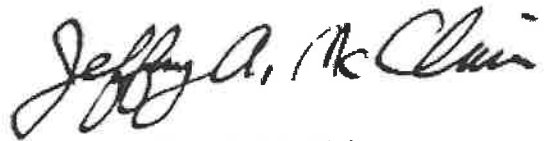
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Scott Street Partners X LLC
PO Box 36381
Cincinnati, OH 45236

Re: DTE No: CE 1743
Auditor's No.: 20-032-93
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-139

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

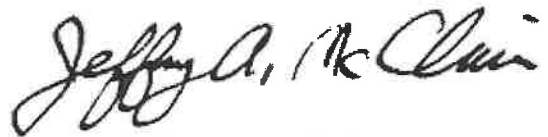
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is written in a cursive, flowing style.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Scott Street Partners X LLC
PO Box 36381
Cincinnati, OH 45236

Re: DTE No: CE 1741
Auditor's No.: 20-032-91
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-141

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

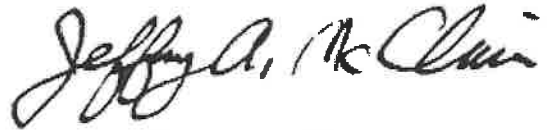
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



FINAL 000024
DETERMINATION

November 17, 2021

Scott Street Partners X LLC
PO Box 36381
Cincinnati, OH 45236

Re: DTE No: CE 1744
Auditor's No.: 20-032-94
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-138

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

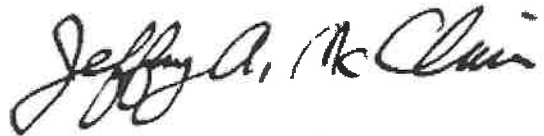
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



November 17, 2021

Seven Hills City
Rick Petrunyak
7325 Summitview Dr
Seven Hills, OH 44131

Re: DTE No:	CE 2889		
Auditor's No.:	2020-277		
County:	Cuyahoga		
School District:	Parma CSD		
Parcel Number(s):	552-23-008	552-23-019	552-23-020
	552-23-021	552-23-022	552-23-023
	552-23-024	552-23-025	552-23-026
	552-23-027	552-23-028	552-23-029
	552-23-030		

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 22, 2020. On December 15, 2020, the City of Seven Hills passed Ordinance No. 95-2020 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.40(B). The City filed the subject application on behalf of the property owners without the signatures or other written consent of the owners of the properties listed in the application.


The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.40 and in accordance with the provisions of the municipal ordinance. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under R.C. 5709.40 were it not for the exemption granted by that ordinance.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence on the earlier of (i) tax year 2024, or (ii) when an increase in the value of property in the project exceeds \$1,050,000 of assessed value, the year or amount specified in Section 4 of Ordinance 95-2020, which is hereby incorporated by reference. See R.C. 5709.40(G). The exemption shall end 30 years from the year in which the exemption authorized by Ordinance 95-2020 commenced or the date on which the public infrastructure improvements are paid in full from the municipal public

improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.40, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant municipal ordinance

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent than the last name "McClain".

Jeffrey A. McClain
Tax Commissioner



Department of
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000086

FINAL DETERMINATION

November 22, 2021

Shaker Heights City
Lisa Gold-Scott, Assistant Director of Law
3400 Lee Rd
Shaker Heights, OH 44120

Re: DTE No: DE 1529
Auditor's No.: 2021-097
County: Cuyahoga
School District: Shaker Heights CSD
Parcel Number(s): 735-27-092

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Shaker Heights City
Lisa Gold-Scott, Assistant Director of Law
3400 Lee Rd
Shaker Heights, OH 44120

Re: DTE No: DE 1530
Auditor's No.: 2021-098
County: Cuyahoga
School District: Shaker Heights CSD
Parcel Number(s): 735-24-030

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Shaker Heights City
Lisa Gold-Scott, Assistant Director of Law
3400 Lee Rd
Shaker Heights, OH 44120

Re: DTE No: DE 1528
Auditor's No.: 2021-095
County: Cuyahoga
School District: Shaker Heights CSD
Parcel Number(s): 735-23-094

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Shaker Heights Development Corp
Nick Fedor, Executive Director
3558 Lee Rd
Shaker Heights, OH 44120

Re: DTE No: DE 1531
Auditor's No.: 2021-099
County: Cuyahoga
School District: Shaker Heights CSD
Parcel Number(s): 735-24-064

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL DETERMINATION

November 17, 2021

Shoppes of Westchester LLC
221 E. 4th St. Floor 26
Cincinnati, OH 45202

Re: DTE No: CE 1745
Auditor's No.: 20-032-95
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-449-000-002

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

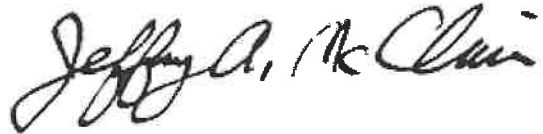
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends

the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



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000118

FINAL DETERMINATION

November 22, 2021

Springfield Twp Bd Of Trustees
2459 Canfield Rd
Akron, OH 44312

Re: DTE No: DE 1646
Auditor's No.: 12423
County: Summit
School District: Springfield LSD
Parcel Number(s): 51-05478

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL DETERMINATION

November 22, 2021

Stark State College
Scott Andreani, Bruce Wyder, John Jivens
6200 Frank Ave. NW
North Canton, OH 44720

Re: DTE No: DE 1446
Auditor's No.: 12452
County: Summit
School District: Akron CSD
Parcel Number(s): 68-61437

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 3354.15, community college.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000079

FINAL DETERMINATION

November 22, 2021

Stow Munroe Falls Public Library
Attn: Fiscal Officer
3512 Darrow Rd
Stow, OH 44224

Re: DTE No: DE 1445
Auditor's No.: 12451
County: Summit
School District: Stow-Munroe Falls CSD
Parcel Number(s): 5619520

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL 000056
DETERMINATION

November 17, 2021

St Pauls Evangelical Lutheran Church
J. Peter Millon, Esq
900 Adams
Toledo, OH 43604

Re: DTE No: CE 2856
Auditor's No.: 19423
County: Lucas
School District: Toledo CSD
Parcel Number(s): 01086007 (15-48997) 01086008 (15-49001)
01086009 (15-49004) 01086010 (15-49007)

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 11, 2020.

I. Factual Background

The applicant, St Pauls Evangelical Lutheran Church, seeks exemption of real property from taxation, consisting of less than an acre of vacant land. The applicant acquired title to the property in 2008. The application states that the property is used for church parking. The applicant states the property is leased to KWIK Parking, Inc., who uses the property for commercial parking and storage.

II. Ohio Revised Code Section 5709.07 and 5709.121

Exemption is sought pursuant to Ohio Revised Code (R.C.) Section 5709.07 and R.C. 5709.121. R.C. 5709.07(A)(2) exempts from taxation "[h]ouses used exclusively for public worship, the books and furniture in them, and the ground attached to them that is not leased or otherwise used with a view to profit and that is necessary for their proper occupancy, use and enjoyment." In order to qualify for exemption, the property must be used to facilitate the public worship in a principal, primary, and essential way. *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St.3d 432. Here, the applicant leases the property to KWIK Parking, Inc. Therefore the property is used for private purposes and fails to qualify for real property tax exemption under R.C. 5709.07 because it is not used exclusively for public worship.

R.C. 5709.121 broadens the meaning of "used exclusively for charitable or public purposes" for certain types of leased property. The statute provides:

(A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political subdivision, shall be considered as used exclusively for charitable or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:

(1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:

(a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;

(b) As a children's, science, history, or natural history museum that is open to the general public;

(c) For other charitable, educational, or public purposes.

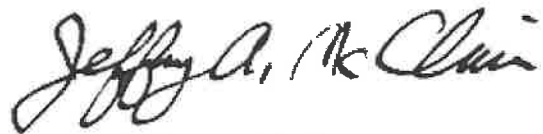
(2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

Under this section, both the owner and the lessee must be charitable, public, or educational institutions, and the property must be used for a charitable, educational, or public purpose. Although the applicant may participate in many charitable and worthwhile activities, it is primarily a religious institution, and therefore not an eligible lessor under the terms of this statute. The Ohio Supreme Court reaffirmed this interpretation in *First Baptist Church of Milford v. Wilkins* (2006), 110 Ohio St.3d 496, in which it held that the exemption under R.C. 5709.121 is not available to religious organizations. Therefore, the property does not qualify for exemption because it is leased from a religious institution.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2020, and that the request for the remission of taxes and interest for tax year(s) 2017, 2018 and 2019 be denied. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 30, 2021

Summit Academy Management
2791 Mogadore Rd
Akron, OH 44312

Re: DTE No: DE 1925
Auditor's No.: 4030
County: Trumbull
School District: Warren CSD
Parcel Number(s): 39-005505 39-278219 39-278218

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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FINAL 000173
DETERMINATION

November 30, 2021

Summit Academy Management
2791 Mogadore Rd
Akron, OH 44312

Re: DTE No: DE 1924
Auditor's No.: 4029
County: Trumbull
School District: Warren CSD
Parcel Number(s): 38-005503

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2019 and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000088

FINAL DETERMINATION

November 22, 2021

Summit Cty
Deborah S. Matz
175 S Main St
Akron, OH 44308

Re: DTE No: DE 1426
Auditor's No.: 12428
County: Summit
School District: Akron CSD
Parcel Number(s): 67-64149

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



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000117

FINAL DETERMINATION

November 22, 2021

Summit Metro Parks
975 Treaty Line Rd.
Akron, OH 44313

Re: DTE No:	DE 1648		
Auditor's No.:	12426		
County:	Summit		
School District:	Akron CSD		
Parcel Number(s):	67-20912	67-29379	67-29395
	67-43067		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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Columbus, OH 43215
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000114

FINAL DETERMINATION

November 22, 2021

Summit Metro Parks
975 Treaty Line Rd.
Akron, OH 44313

Re: DTE No: DE 1655
Auditor's No.: 12465
County: Summit
School District: Twinsburg CSD
Parcel Number(s): 62-06030

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

Under R.C. 5713.081, the Tax Commissioner shall not remit more than three years' taxes, penalties, and interest from the date of application. This application was filed on February 25, 2021; therefore, remission cannot be considered for tax year 2017 or prior years.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL 000060
DETERMINATION

November 17, 2021

Swanton Village
219 Chestnut St
Swanton, OH 43558

Re: DTE No: DE 1314
Auditor's No.: 19487
County: Lucas
School District: Swanton LSD
Parcel Number(s): 73-00005

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on May 13, 2021.

I. Factual Background

The applicant, Swanton Village, seeks exemption of real property from taxation, consisting of 48.01 acres of vacant land. Title to the subject parcel was acquired on June 2, 2014. Exempt use of the property began June 1, 2020.

The application states the Village entered into a joint agreement with Toledo Metroparks to create a public walking connector trail. The joint agreement was made during the summer of 2020. The trail will utilize the subject property to connect Metroparks Cannaleay Treehouse Village with the applicant's water reservoir property located on parcel 73-00006.

The application states a portion of the subject property is used for agricultural purposes. The applicant provided a copy of a 2019 farm lease for 22.637 acres of the subject property. Andrew Ronau is charged \$111 per tillable acre. The lease agreement continues from year to year until terminated by either party. The application includes a copy of a paid invoice titled "Farm Lease-1st payment 2021" dated January 14, 2021. The subject parcel's Profit and Loss Statement for 2021 lists rental income of \$2,512.70.

II. Ohio Revised Code Section 5709.08

Exemption is sought pursuant to Ohio Revised Code 5709.08, which provides exemption for "public property used exclusively for a public purpose." The Ohio Supreme Court has held that there are three prerequisites which must be met in order for property to qualify for exemption under this statute: (1) the property must be public property; (2) the use thereof must be for a public purpose; (3) the property must be used exclusively for a public purpose. *Carney v. Cleveland* (1962), 173 Ohio St. 56. Here, the portion of the property used as a public walking connector trail is used for public purposes and is entitled to exemption pursuant to R.C. 5709.08.

However, 22.637 acres of the subject property are farmed pursuant to a farm lease with a local farmer. In *Cleveland v. Perk* (1972), 29 Ohio St.2d 161, the Court held that:

When *** private enterprise is given the opportunity to occupy public property in part and make a profit, even though in so doing it serves not only the public, but the public interest and a public purpose, such part of the property loses its identity as public property and its use cannot be said to be exclusively for a public purpose. A private, in addition to a public, purpose is then subserved.

Because of the lease to a private entity, that portion of the subject property "lost its identity as public property used exclusively for a public purpose within the meaning of [the] Revised Code [section governing public use], and is not entitled to exemption from taxation." *Cleveland v. Perk* (1965), 2 Ohio St.2d 173. Property owned by a public entity but leased to a private entity does not meet the requirements for exemption under R.C. 5709.08. Therefore, the 22.637 acres leased to an individual for farming does not qualify for exemption pursuant to R.C. 5709.08.

III. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.08, public purpose, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

The balance of the property not listed below as taxable.

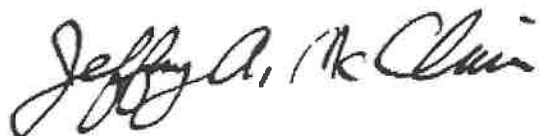
The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021, and that taxes, penalties and interest for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

Property to remain on the tax list:

The 22.637 acres leased for farm use.

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Sycamore Twp Bd Of Trustees
R. Douglas Miller, Law Director
9079 Montgomery Rd
Cincinnati, OH 45242

Re: DTE No: BE 2533
Auditor's No.: 19-164
County: Hamilton
School District: Indian Hill EVSD
Parcel Number(s): 600-0080-0630-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on November 26, 2019. On February 18, 1988, Sycamore Township passed Resolution No. 88-17 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 2002-35 on August 13, 2002, then later amended by Resolution No. 2016-77 on June 2, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

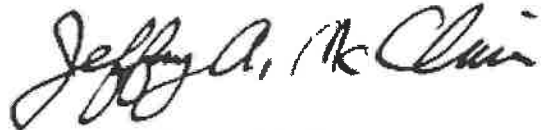
The Applicant requests that the tax increment financing exemption originally created in Resolution No. 88-17 be extended, by way of the June 2, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 88-17 ends. That initial term ends the earlier of 30 years from 1989 or the date on which the Township can no longer require

semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Sycamore Twp Bd Of Trustees
R. Douglas Miller
9079 Montgomery Rd
Cincinnati, OH 45242

Re: DTE No: BE 2113
Auditor's No.: 19-149
County: Hamilton
School District: Princeton CSD
Parcel Number(s): 600-0021-0076-00 600-0021-0062-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on September 26, 2019. On December 30, 1988, Sycamore Township passed Resolution No. 1988-71 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73. On September 19, 2017, Sycamore Township passed Resolution No. 2017-102, amending Resolution No. 1988-71 to include additional public infrastructure improvements. On October 19, 2017, Sycamore Township passed Resolution No. 2017-117, amending Resolution No. 1988-71 to extend the exemption term by fifteen years pursuant to R.C. 5709.73(L). On December 19, 2017, Sycamore Township passed Resolution No. 2017-149, correcting a scrivener's error within Resolution No. 2017-117, which listed the incorrect school district. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 1988-71 be extended, by way of the October 19, 2017, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in

said county which is exempt from taxation for an additional fifteen years commencing the year after which the exemption term established pursuant to Resolution No. 1988-71 ends. That initial term ends the earlier of 30 years from 1989 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000159

FINAL
DETERMINATION

November 30, 2021

Toledo Hospital
Matthew J. Fischer
Four Seagate 8th Fl
Toledo, OH 43604

Re: DTE No: BE 3177
Auditor's No.: 19304
County: Lucas
School District: Toledo CSD
Parcel Number(s): 18-27477

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax years 2019 and 2020 and that taxes, penalties and interest for tax years 2016, 2017 and 2018 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc:

ProMedica Health System c/o Office of General Counsel
100 Madison Avenue
Toledo, OH 43604



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000075

FINAL DETERMINATION

November 22, 2021

Touch Heaven Ministries Inc
c/o Frank Amedia
10 Skyline Dr.
Canfield, OH 44406

Re: DTE No:	DE 1456	
Auditor's No.:	21-07-028	
County:	Mahoning	
School District:	Canfield LSD	
Parcel Number(s):	28-011-0-106	28-011-0-108

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
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Columbus, OH 43215
www.tax.ohio.gov

000129

FINAL DETERMINATION

November 22, 2021

Towpath Trail High School
April Hart, Esq.
3311 Oak Knoll Dr
Pepper Pike, OH 44118

Re: DTE No:	DE 1642		
Auditor's No.:	12419		
County:	Summit		
School District:	Akron CSD		
Parcel Number(s):	68-06764	68-06765	68-18708
	68-18710		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000128

FINAL DETERMINATION

November 22, 2021

Towpath Trail High School
c/o April Hart, Esq.
3311 Oak Knoll Dr
Pepper Pike, OH 44118

Re: DTE No: DE 1668
Auditor's No.: 12478
County: Summit
School District: Springfield LSD
Parcel Number(s): 51-10142

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax year 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22.

Pursuant to 5715.27(I), if the tax commissioner grants an application filed by a community school under R.C. 5709.07(A)(1) the community school must annually file DTE Form 23C, *Community School Tax Exemption Renewal Statement*. The form is required to be filed with the Tax Commissioner to establish whether the property is eligible for continued exemption. If the community school fails to file DTE Form 23C or if the Tax Commissioner otherwise discovers that the property no longer qualifies for exemption, the Tax Commissioner shall order the county auditor to return the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

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30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000103

FINAL DETERMINATION

November 22, 2021

Troy Twp Bd of Trustees
923 US 224 Rear P.O. Box 56
Nova, OH 44859

Re: DTE No: DE 1608
Auditor's No.: 1023
County: Ashland
School District: Mapleton LSD
Parcel Number(s): N39-057-0-0043-01

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.08, public purpose.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

Union Twp Bd Of Trustees
4350 Aicholtz Rd
Cincinnati, OH 45245

Re: DTE No: BE 1782
Auditor's No.: 2019-0044T
County: Clermont
School District: West Clermont LSD
Parcel Number(s): 413103B169 413103B285 413103B284

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 31, 2019. On July 25, 2019, Union Township passed Resolution No. 2019-27 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73(B). The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

Land devoted exclusively to commercial agricultural use may be valued at its current agricultural use valuation (CAUV). R.C. 5713.31. However, buildings and structures located on the agricultural land are not valued under CAUV, and remain at their true value. In other words, the CAUV land values are kept on a list of CAUV property subject to taxation, while the market value of the property is kept on a separate, non-taxable list for computing the "tax savings" used in determining "recoupment" values on the CAUV property. See, R.C. 5713.30(C); R.C. 5713.34.

R.C. 5709.01(A) states in pertinent part, that "[a]ll real property in this state is subject to taxation, except only such as is expressly exempted therefrom". R.C. 5709.73 provides tax exemption for the "improvements" to a parcel in a township, but limits that exemption to increases in the assessed value of a parcel "...were it not for the exemption" granted. In other words, the exemption equals the increase in the value of the parcel that results from the public infrastructure improvements or other development benefiting the subject property. Since the land value of CAUV property is not affected by nearby development of public infrastructure or other improvements, and while CAUV property can be part of a TIF, there is no "improvement" in the assessed land value of a CAUV parcel while the property remains subject to CAUV.

The Tax Commissioner finds that 100% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.73 and in accordance with the provisions of the township resolution. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

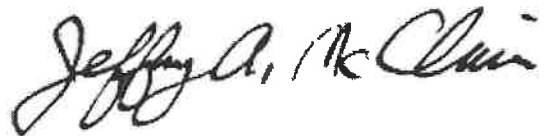
Once CAUV property is converted to another use, the CAUV tax savings is to be recouped in an amount equal to the tax savings on the converted land during the three tax years preceding the year in which the land was converted to another use. The CAUV recoupment charge is a lien on the

land and must be paid. See, R.C. 5713.30 et seq. Further, the recoupment charge is not a service payment that is eligible for deposit into the tax increment equivalent fund.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence with the first tax year after the effective date of the resolution in which any property in the project experiences an increase in value for any reason. See R.C. 5709.73(G). The exemption shall end 30 years from the year in which the exemption authorized by Resolution 2019-27 commenced or the date on which the public infrastructure improvements are paid in full from the township public improvement tax increment equivalent fund, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant township resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, appearing to read "Jeffrey A. McClain". The signature is fluid and cursive, with the first and last names being more prominent.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000113

FINAL DETERMINATION

November 22, 2021

United House of Prayer for All People of the Church on the Rock of the Apostolic
1665 North Portal Dr NW
Washington DC, 20012

Re: DTE No: DE 1561
Auditor's No.: 2021-119
County: Cuyahoga
School District: Cleveland Municipal CSD
Parcel Number(s): 119-31-009

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, public worship.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL 000050
DETERMINATION

November 17, 2021

Universal Manav Dharma Center Corp
10693 Johnstown Rd.
New Albany, OH 43054

Re: DTE No: DE 0591
Auditor's No.: 21-44
County: Franklin
School District: New Albany-Plain LSD
Parcel Number(s): 220-001777-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on March 19, 2021.

I. Factual Background

The applicant, Universal Manav Dharma Center Corp, requests exemption of real property from taxation, consisting of a residential dwelling on 6.96 acres of land. The applicant acquired title to the property on May 14, 2020. The application states the property is currently used as a residence for a couple of hermits and a few volunteers of the organization. The application goes on to state that they perform religious activities like worshipping, prayers, chanting mantras and singing hymns. The property will be used in the future as a common place for different religious activities like yoga/meditation class, spiritual discourses and festive spiritual congregations.

II. Ohio Revised Code Section 5709.12

Exemption is sought pursuant to R.C. 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, * * *." In *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St.3d 405, 406-407, the court held that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular, without regard for their ability to supply that need from other sources, and without hope or expectation, if not with positive abnegation, of gain or profit by the donor or by the instrumentality of the charity, * * *." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117, 120. Ohio courts have used this definition in order to determine whether the property belongs to a charitable institution and whether the use of the property in question is exclusively charitable.

The general rule in Ohio is that residential property is not exempt from real property taxation. *Philada Home Fund v. Bd. of Tax Appeals* (1966), 5 Ohio St.2d 135. The syllabus of that case states:

Real property owned by a nonprofit charitable corporation the stated purpose of which is to secure and operate resident apartments for aged and needy persons is not exempt from taxation under section 5709.12, Revised Code, even though it is shown that the rent intended to be charged is at or below cost, and in no event to result in a profit, and that it is expected that some persons unable to pay the full rental will be assisted by subventions from corporate funds.

Id. at 135, 136.

The court followed that rule in *Cogswell Hall, Inc. v. Kinney* (1987), 30 Ohio St.3d 43. The appellant in that case was a nonprofit corporation that furnished low-cost housing to 25 elderly women. The court held that the use of the property was not exclusively for charitable purposes and was not entitled to exemption under R.C. 5709.12.

Furthermore, the rule in Ohio is that all real property is subject to taxation. R.C. 5709.01. Exemption from taxation is the exception to the rule. *Seven Hills Schools v. Kinney* (1986), 28 Ohio St. 3d 186. Exemption statutes must be strictly construed. *American Society for Metals v. Limbach* (1991), 59 Ohio St. 3d 38, 40 and *Faith Fellowship Ministries, Inc. v. Limbach* (1987), 32 Ohio St. 3d 432.

R.C. 5715.271 provides:

In any consideration concerning the exemption from taxation of any property, the burden of proof shall be placed on the property owner to show that the property is entitled to exemption. The fact that property has previously been granted an exemption is not evidence that it is entitled to continued exemption.

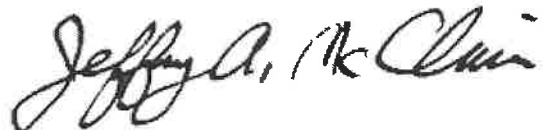
Therefore, the property owner has the burden of proof to show that its property is entitled to exemption.

Here, the dwelling is used as a residence. Therefore, the subject property does not qualify for exemption under R.C. 5709.12.

III. Conclusion

Based on the information available to the Tax Commissioner, the Tax Commissioner finds that the property described in the application is not entitled to be exempt from taxation and the application is therefore denied for tax year 2021. The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

cc: Rich & Gillis Law Group
Mark Gillis
5747 Perimeter Dr. Suite 150
Dublin, OH 43017



FINAL
DETERMINATION

November 30, 2021

Wake Up America Seminars Inc
22 N. Main St.
Bellbrook, OH 45305

Re: DTE No: DE 1073
Auditor's No.: 29-25-21
County: Greene
School District: Sugarcreek LSD
Parcel Number(s): L35000100020004500

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on June 8, 2021. The Tax Commissioner finds that the real property acquired by the Applicant on July 20, 2020.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not acquire title to the property until July 20, 2020. Therefore, exemption cannot be reviewed for tax year 2020 or before

The Tax Commissioner finds that the real property described above is used for charitable purposes and is exempt from taxation under R.C. 5709.12.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for that tax year be remitted in the manner provided by R.C. 5715.22.

The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000175

FINAL DETERMINATION

November 30, 2021

Walnut Valley School
Jon Miller
9362 Golf Course Rd., NW
Sugar Creek, OH 44681

Re: DTE No: DE 1949
Auditor's No.: 1186
County: Holmes
School District: East Holmes LSD
Parcel Number(s): 26-01287-002

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000116

FINAL DETERMINATION

November 22, 2021

Walsh Jesuit High School
Vicky Kilway
4550 Wyoga Lake Rd
Cuyahoga Falls, OH 44224

Re: DTE No: DE 1651
Auditor's No.: 12461
County: Summit
School District: Hudson CSD
Parcel Number(s): 37-00799

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000115

FINAL DETERMINATION

November 22, 2021

Walsh Jesuit High School
Vicky Kilway
4550 Wyoga Lake Rd
Cuyahoga Falls, OH 44224

Re: DTE No: DE 1652
Auditor's No.: 12462
County: Summit
School District: Woodridge LSD
Parcel Number(s): 35-06222 35-06341

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.07, private schoolhouse.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021 and that taxes, penalties and interest for tax years 2018, 2019, and 2020 be remitted. The Tax Commissioner further orders that all taxes, penalties and interest paid for these tax years be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



FINAL
DETERMINATION

November 17, 2021

WC II LLC
WC II
2211 Nutt Rd.
Dayton, OH 45458

Re: DTE No: CE 1730
Auditor's No.: 20-032-80
County: Butler
School District: Lakota LSD
Parcel Number(s): M5620-416-000-023

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



DETERMINATION

November 17, 2021

West Chester Exchange LLC
Ikea North America Services LLC
420 Alan Wood Dr.
Conshohocken, PA 19428

Re: DTE No: CE 1747
Auditor's No.: 20-032-97
County: Butler
School District: Lakota LSD
Parcel Number(s): M5610-032-000-123

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on October 14, 2020. On April 23, 1990, West Chester Township passed Resolution No. 13-90 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.73, later amended by Resolution No. 91-17 on July 9, 1991, later amended by Resolution No. 16-2002 on May 7, 2002, later amended by Resolution No. 41-2004 on July 13, 2004, later amended by Resolution No. 45-2006 on December 5, 2006, later amended by Resolution No. 34-2016 on December 6, 2016, then later amended by Resolution No. 42-2016 on December 6, 2016. The Township filed the subject application on behalf of the property owners. The application was filed by the Township without the signatures or other written consent of the owners of the properties listed in the application.

The Applicant requests that the tax increment financing exemption originally created in Resolution No. 13-90 be extended, by way of the December 6, 2016, amendment, pursuant to R.C. 5709.73(L), the current version of that statute. This provision allows a township to amend the resolution originally adopted under R.C. 5709.73 before December 31, 1994, to extend the exemption "...of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years." Here, the Tax Commissioner finds that the Applicant has met the requirements of R.C. 5709.73(L); therefore, 100% of the increase in the assessed valuation of the improvements is exempt for the additional fifteen year period allowed under that section. "Improvement" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.73 were it not for the exemption granted by that resolution.

The Tax Commissioner further finds that since the application was filed on behalf of the property owners without the written consent of those owners, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject properties. If more than one real property tax exemption applies by law to property included in this application, this exemption shall be subordinate to an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 100% of the improvement of the real property described above be entered upon the list of property in said county which is exempt from taxation for an additional fifteen years commencing the year after

which the exemption term established pursuant to Resolution No. 13-90 ends. That initial term ends the earlier of 30 years from 1991 or the date on which the Township can no longer require semiannual service payments in lieu of taxes, and with such limitations as comport with the provisions set forth in R.C. 5709.73, R.C. 5709.911, R.C. 5713.081, and the relevant township resolution. Such exemption shall not commence earlier than the tax year after which the initial term expires.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" being more prominent and the last name "McClain" following in a similar style.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 22, 2021

West Creek Conservancy
P.O. Box 347113
Parma, OH 44134

Re: DTE No:	BE 2945		
Auditor's No.:	19-276		
County:	Cuyahoga		
School District:	Parma CSD		
Parcel Number(s):	446-24-013	446-24-027	446-24-025

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on December 13, 2019.

I. Factual Background

The applicant, West Creek Conservancy, requests exemption of real property from taxation, consisting of a dwelling and 5 acres of vacant land. The applicant acquired title to the property on February 20, 2018. The application states that the property is used for conservation, restoration and public recreation. In subsequent correspondence, the applicant states that the dwelling was occupied by the previous owner until mid July 2019. During that time the applicant completed their ecological assessments, trail alignment concepts and other park extension planning initiatives. After the previous owners moved out, all structures and improvements were demolished and the property prepared for integration into West Creek Reservation.

II. Ohio Revised Code Sections 5713.07 and 5713.08

The applicant seeks exemption pursuant to Ohio Revised Code Sections ("R.C.") 5713.07 and 5713.08. The Ohio Supreme Court has held that property must qualify for exemption under the criteria of the statute specifically applicable to that property. The more general language of another statute cannot be construed as applying to property for which specific criteria has been established. *Rickenbacker Port Auth. v. Limbach* (1992), 64 Ohio St.3d 628, 631. Here, the specific criteria described in R.C. 5713.07 and 5713.08 does not apply to the subject property. Accordingly, exemption should be considered under R.C. 5709.12 rather than R.C. 5713.07 and 5713.08.

III. Ohio Revised Code Section 5709.12

Exemption is considered under Ohio Revised Code Section ("R.C.") 5709.12, which provides that "[r]eal and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, * * *." In *Highland Park Owners, Inc. v. Tracy* (1994), 71 Ohio St.3d 405, 406-407, the court held that "to grant exemption under R.C. 5709.12, the arbiter must determine that (1) the property belongs to an institution, and (2) the property is being used exclusively for charitable purposes." Here, the first requirement of this section is satisfied.

The Ohio Supreme Court has defined "charity" as "the attempt in good faith, spiritually, physically, intellectually, socially and economically to advance and benefit mankind in general, or those in need of advancement and benefit in particular, without regard for their ability to supply that need from other sources, and without hope or expectation, if not with positive abnegation, of gain or profit by the donor or by the instrumentality of the charity, * * *." *Planned Parenthood Assn. v. Tax Commr.* (1966), 5 Ohio St.2d 117. Ohio courts have used this definition in order to determine whether the property belongs to a charitable institution and whether the use of the property in question is exclusively charitable. The fact that the applicant is a nonprofit organization does not, by itself, determine that its use of the property is for a charitable purpose under the relevant sections of the Ohio Revised Code. *OCLC OnLine Computer Center Inc. v. Kinney* (1984), 11 Oh St. 3d 198 and *Operation Evangelize v. Kinney* (1982), 69 Ohio State 2d 346. Here, a portion of the property was used for a charitable purpose and qualifies for exemption pursuant to R.C. 5709.12.

Property for which an applicant seeks exemption from real property taxation must have been owned by the applicant and used for an exempt purpose as of the tax lien date, January 1, in the year in which exemption is sought. See *Christian Benevolent Association of Greater Cincinnati, Inc. v. Limbach* (1994), 69 Ohio St.3d 296; R.C. 323.11; R.C. 5713.08. Here the applicant did not begin using the dwelling for an exempt purpose until after mid July 2019. Therefore, tax exemption for the dwelling cannot be considered for tax year 2019.

IV. Conclusion

Based upon information available to the Tax Commissioner, the Tax Commissioner finds that part of the property described in the application is entitled to be exempt from taxation pursuant to R.C. 5709.12, charitable, and part of the property is not entitled to be exempt for the reasons set forth above. Pursuant to R.C. 5713.04, the Tax Commissioner orders that the property be split-listed as follows:

Property exempt from taxation:

For tax year 2019: The balance of the subject property not listed as taxable below.

For tax year 2020: All of the property

The Tax Commissioner orders that the portion of real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

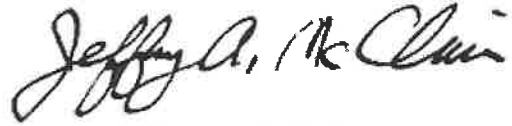
Property to remain on the tax list:

For tax year 2019: The dwelling and the land attached.

For tax year 2020: None of the property

The Tax Commissioner further orders that penalties charged through the date of this determination be remitted.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

A handwritten signature in black ink, reading "Jeffrey A. McClain". The signature is fluid and cursive, with the first name "Jeffrey" and last name "McClain" clearly distinguishable.

Jeffrey A. McClain
Tax Commissioner



**FINAL
DETERMINATION**

November 30, 2021

Western Reserve Land Conservancy
3850 Chagrin River Rd
Moreland Hills, OH 44022

Re: DTE No: CE 0968
Auditor's No.: 3980
County: Trumbull
School District: Bristol LSD
Parcel Number(s): 58-029000

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2020. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000082

FINAL DETERMINATION

November 22, 2021

Woodside Cemetery
1401 Woodside Blvd.
Middletown, OH 45044

Re: DTE No: DE 1538
Auditor's No.: 21-01539
County: Butler
School District: Middletown CSD
Parcel Number(s): Q6521-009-000-024

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000083

FINAL DETERMINATION

November 22, 2021

Woodside Cemetery
1401 Woodside Blvd.
Middletown, OH 45044

Re: DTE No: DE 1537
Auditor's No.: 21-01538
County: Butler
School District: Middletown CSD
Parcel Number(s): Q6521-009-000-004

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.14, cemetery.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

FINAL 000168
DETERMINATION

November 30, 2021

Wright State University Bd of Trustees
University Hall 260 3640 Colonel Glenn Hwy
Dayton, OH 45435-0001

Re: DTE No: BE 1797
Auditor's No.: 29-41-19
County: Greene
School District: Yellow Springs EVSD
Parcel Number(s): F19-0001-0008-0-0304-00 F19-0001-0008-0-0305-00 F19-0001-0008-0-0306-
F19-0001-0008-0-0307-00 F19-0001-0008-0-0308-00 F19-0001-0008-0-0309-
F19-0001-0008-0-0310-00 F19-0001-0008-0-0311-00 F19-0001-0008-0-0312-
F19-0001-0008-0-0313-00 F19-0001-0008-0-0314-00

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on August 13, 2019. The property subject to this application is already exempt from taxation, as ordered in a final determination issued in DTE Case No. DE 0984, issued on August 2, 2021. The Tax Commissioner has no jurisdiction to consider an application for property which has already been ordered and listed as exempt. *Zion Evangelical Lutheran Church v. Zaino* (Feb. 6, 2004), B.T.A. No. 2003-A-876. Therefore, this application for exemption of real property from taxation is dismissed.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner

cc: Bricker Eckler
Jonathan Brollier
100 S Third St
Columbus, OH
43215



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St, 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

000140

FINAL DETERMINATION

November 22, 2021

Zanesville Welfare Organization And Goodwill Industries Inc
3610 W Pike
Zanesville, OH 43701

Re: DTE No:	DE 1475		
Auditor's No.:	30-21006		
County:	Guernsey		
School District:	Cambridge CSD		
Parcel Number(s):	06-0005723.000	06-0005728.000	06-0005731.000
	06-0005732.000		

This is the final determination of the Tax Commissioner on an application for the exemption of real property from taxation. The Tax Commissioner finds that the real property described above is exempt from taxation under R.C. 5709.12, charitable.

The Tax Commissioner orders that the real property described above be entered upon the list of property in the county which is exempt from taxation for tax year 2021. The Tax Commissioner further orders that all taxes, penalties and interest paid for this tax year be remitted in the manner provided by R.C. 5715.22. The subject property shall remain on the exempt list until either the county auditor or the Tax Commissioner restores the property to the tax list.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

Jeffrey A. McClain
Tax Commissioner