

O.R.C. & PROPERTY EXEMPTION

<u>Section</u>	<u>Property Class</u>
5709.07	Churches and certain church related property, including books and furniture in a church, the land where the church stands, and real property owned and operated by a church that is used primarily for church retreats or church camping or exclusively for public worship.
3313.44 & 5709.07	Public schools and colleges that are not operated for profit, including real and personal property owned by a school board.
5709.08, 5709.10 & 5709.121	Government-owned and publicly owned real and personal property that is used for a public or charitable purpose.
5709.12 & 5709.121	Property used exclusively for charitable purposes, including the property of private corporations operated for the advancement of science (nursing homes)
5709.12 (E)	Property held by an organization organized and operated exclusively for charitable purposes...for the purpose of constructing or rehabilitating residences for eventual transfer to qualified low-income families through sale, lease or land installment contract...from day title..for no longer than 2 years.
5709.14	Cemeteries that are not operated for a profit
5709.18	Prehistoric earthworks or historic buildings