



## Hilary J. Houston

PARTNER

### Columbus

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Columbus, Ohio 43215

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### Practice Areas

Property Tax Management

State and Local Taxation

Taxation

### Education

Wake Forest University School of  
Law, J.D., 2003

Ohio Northern University, B.S.,  
2000, with distinction

### Bar & Court Admissions

Ohio

*Admitted to practice law only in  
the states listed above.*

Hilary is a partner in the Vorys Columbus office and a member of the tax and probate group. Her practice is focused on state and local taxes, with an emphasis on sales and use tax, the certification of exempt facilities, multi-state real property tax exemptions, Ohio Board of Revision complaints, multi-state real property tax valuation matters, and taxes that apply to the oil and gas industry. Hilary has represented clients before the Ohio Department of Taxation, the Ohio Board of Tax Appeals, the Ohio Supreme Court and various local Boards of Revision.

Hilary regularly presents sales and use tax topics to the Ohio Oil and Gas Association. She is also a frequent speaker on real property tax exemption topics.

### Career highlights include:

- Argued successfully at the Ohio Supreme Court on behalf of a state university to keep in place a real property tax exemption for university property
- Defended a taxpayer in a \$25 million sales/use tax assessment and brought matter to resolution without the need for trial or hearing
- Assisted in the drafting of a statutory amendment and administrative rule clarifying the exploration and production sales/use tax exemption for the oil and gas industry
- Represented permanent supportive housing providers before the Ohio Supreme Court defending their real property tax exempt status
- Drafted a statutory amendment clarifying real property tax exemption for permanent supportive housing providers
- Successfully reduced the real property tax value of a manufacturing facility by more than \$27 million resulting in approximately \$1 million in annual real property tax savings
- Represented taxpayer in sales/use tax planning and compliance in connection with construction of an electric generating plant and worked with contractor to minimize overall tax and audit risk

- Authored article in Taxation of Exempts, a Thomson Reuters journal: “[Are 501\(c\)\(3\) Nonprofit Organizations Subject to Real Property Taxation?](#)”

Before joining Vorys, Hilary was an attorney with the Ohio Department of Taxation where she focused on real property tax exemptions, the certification of exempt facilities and personal property taxes.

Hilary received her J.D. from the Wake Forest University School of Law and her B.S.B.A. with distinction from Ohio Northern University.