

# Publications

## Real Property Tax Exemption for Permanent Supportive Housing is Legislatively Affirmed

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On April 27, 2021, Governor DeWine signed into law Sub. S.B. 57, which clarifies and affirms the long-standing real property tax exemption for permanent supportive housing in Ohio. For purposes of R.C. 5709.12, the bill amends R.C. 5709.121 to specifically provide real property tax exemption for permanent supportive housing that is owned by an institution that is either a 501(c)(3) organization or is a limited liability company or limited partnership whose controlling or managing member/partner is a 501(c)(3) organization, where the 501(c)(3) organization “has as a primary purpose to acquire, develop, lease or otherwise provide suitable supportable housing to individuals diagnosed with mental illness or substance use disorder.”

The bill is effective in 90 days and is remedial in nature as clarifying existing law. Thus, the amendment applies to all pending matters before the Tax Commissioner, the Board of Tax Appeals, any court of common pleas or court of appeal, or the Ohio Supreme Court.

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