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Cuyahoga Cty. v. Testa

Supreme Court of Ohio - January 19, 2016 - N.E.3d - 2016 WL 259380 - 2016 -Ohio- 134

County appealed decision of the Board of Tax Appeals (BTA) affirming tax commissioner's denial of exemption of marina/restaurant portion of real property acquired by county.

The Supreme Court of Ohio held that:

- County failed to preserve for appeal its claim that tax-exempt status of portion of property containing marina and restaurant should not have been considered separately from tax-exempt status of portion containing park, and
- Evidence supported BTA's decision that marina and restaurant were not used exclusively for a public purpose.

On appeal to Board of Tax Appeals (BTA) from tax commissioner's denial of tax exemption to county-owned marina/restaurant portion of real property that also included park, county failed to preserve its claim that tax-exempt status of marina/restaurant portion should not have been considered separately from tax-exempt status of park portion, where county's notice of appeal to BTA failed to specify the separate treatment of the two uses as error.

Evidence supported decision of Board of Tax Appeals (BTA) that county-owned marina and restaurant were not used exclusively for a public purpose by county, but were instead operated with a view to profit, and thus county was not entitled to tax exemption for portion of property containing marina and restaurant. Marina was operated by a for-profit entity, marina served as a revenue source for developing county-owned park on another portion of the property, and marina used long-term leases that limited general public's access.

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