

IN THE SUPREME COURT OF OHIO

TALAWANDA CITY SCHOOL)	CASE NO.: 14-1798
DISTRICT BOARD OF)	
EDUCATION,)	
)	
Appellant,)	APPEAL FROM OHIO BOARD OF TAX
)	APPEALS
vs.)	
)	BTA CASE NO.: 2012-1224
OHIO DEPARTMENT OF)	
TAXATION)	
)	
and)	
)	
JOSEPH W. TESTA, TAX)	
COMMISSIONER OF OHIO)	
Appellees.)	

**BRIEF OF *AMICI CURIAE* OHIO SCHOOL BOARDS ASSOCIATION
AND OHIO ASSOCIATION OF SCHOOL BUSINESS OFFICIALS IN SUPPORT OF
APPELLANT, TALAWANDA CITY SCHOOL DISTRICT
BOARD OF EDUCATION**

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TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION AND STATEMENT OF INTEREST <i>AMICI CURIAE</i> OHIO SCHOOL BOARDS ASSOCIATION AND OHIO ASSOCIATION OF SCHOOL BUSINESS OFFICIALS	1
STATEMENT OF FACTS.....	3
ARGUMENT	4
PROPOSITION OF LAW NO. 1:	
R.C. 3313.44 Exempts School Board-Owned Real Property Regardless of its Use	4
Ohio Revised Code Section 3313.44 Uniquely and Broadly Exempts Real Property That is Owned by Boards of Education.	4
PROPOSITION OF LAW NO. 2:	
R.C. 3313.44, 5709.07, and 5709.86 can all be read in conjunction with each other without rendering any provision meaningless.....	12
I. R.C. 5709.07 is Inapplicable to This Case Because the BOE Does Not Simply “Use” the Subject Property – it Owns it.	12
II. The Subject Property is Not Abandoned Property Pursuant to R.C. 5709.86 and This Statute Has No Bearing on Whether The Subject Property is Tax Exempt.....	15
CONCLUSION	16
CERTIFICATE OF SERVICE	18

TABLE OF AUTHORITIES

	<u>Page</u>
Cases	
<i>Anderson/Maltbie P'Ship v. Levin</i> , 127 Ohio St.3d 178, 2010-Ohio-4904, 937 N.E.2d 547	12, 13
<i>Bd. of Edn. of City School Dist. of City of Cincinnati v. Bd. of Tax Appeals</i> , 149 Ohio St. 564, 80 N.E.2d 156 (1948)	6, 7, 8, 10
<i>Bd. of Edn. v. Volk</i> , 72 Ohio St.469, 74 N.E. 646 (1905)	8
<i>Columbus City School Dist. Bd. of Edn. v. Testa</i> , 130 Ohio St.3d 344, 2011-Ohio-5534, 958 N.E.2d 557	11
<i>Davis v. Cincinnati Camp Meeting Assn.</i> , 57 Ohio St. 257, 49 N.E. 401 (1897)	5
<i>Denison Univ. v. Bd. of Tax Appeals</i> , 2 Ohio St.2d 17, 205 N.E.2d 896 (1965)	7
<i>Gerke v. Purcell</i> , 25 Ohio St. 229 (1874)	13
<i>Johnson's Mkts., Inc. v. New Carlisle Dept. of Health</i> , 58 Ohio St.3d 28, 35, 567 N.E.2d 1018 (1991)	15
<i>Natl. Tube Co. v. Glander</i> , 157 Ohio St. 407, 105 N.E.2d 648 (1952)	4,5
<i>Nibert v. Ohio Dept. of Rehab. & Corr.</i> , 84 Ohio St.3d 100, 102, 702 N.E.2d 70, 71 (1998)	4
<i>Performing Arts Sch. of Metro Toledo, Inc. v. Zaino</i> , 2002 Ohio Tax LEXIS 2627 (Ohio B.T.A. , Dec. 20, 2002)	15
<i>Performing Arts Sch. of Metro. Toledo, Inc. v. Wilkins</i> , 104 Ohio St. 3d 284, 2004 Ohio 6389, 819 N.E.2d 649, 2004 Ohio LEXIS 2857 (2004)	15
<i>State v. Cook</i> , 128 Ohio St.3d 120, 942 N.E.2d 357 (2010)	15
<i>State ex rel. Baciak v. Bd. of Edn.</i> , 55 Ohio L. Abs. 185, 189, 88 N.E. 2d 808, 810 (8th Dist.1949)	9
<i>State ex rel. Foster v. Evatt</i> , 144 Ohio St. 65, 56 N.E.2d 265 (1944)	6
<i>State ex rel. Gen. Elec. Supply Co. v. Jordano Elec. Co., Inc.</i> , 53 Ohio St.3d 66,71, 558 N.E.2d 1173 (1990)	7
<i>State ex rel. Williams v. Glander</i> , 148 Ohio St. 188, 201, 74 N.E.2d 82 (1947)	5
<i>Storer Communications, Inc. v. Limbach</i> , 37 Ohio St.3d 193, 194, 525 N.E.2d 466 (1988)	6
<i>Watterson v. Halliday</i> , 77 Ohio St. 150, citing 1 Cooley on Taxation 357-362	5
<i>Wolf v. Cuyahoga Falls City School Dist. Bd. of Edn.</i> , 52 Ohio St.3d 222, 223, 556 N.E.2d 511 (1990)	8
Statutes	
R.C. 3313.17	9, 10
R.C. 3313.37	14
R.C. 3313.37(A)(1)	14
R.C. 3313.375	14, 15
R.C. 3313.44	1, 2, 4, 5, 6, 7, 8, 10, 11, 12, 14, 15, 16, 17
R.C. 3313.45	10
R.C. 3313.451	10
R.C. 3345.17	11
R.C. 5709(A)(2)	14
R.C. 5709.07	2, 12, 13, 14, 15, 16
R.C. 5709.07(A)(1)	12, 13, 14
R.C. 5709.08	12

R.C. 5709.86	12, 15, 16
Title 33 of the Ohio Revised Code	10

Other Authorities

1953 Ohio Atty.Gen.Ops. No. 2534	9
1956 Ohio Atty.Gen.Ops. No. 7225	9
1981 Ohio Atty.Gen.Ops. No. 81-092	9
1992 Ohio Atty.Gen.Ops. No. 016	9
1996 Ohio Atty.Gen.Ops. No. 96-051, at 2-198 to 2-199	9
1999 Ohio Atty.Gen.Ops. No. 99-007	10
2012 Ohio Atty.Gen.Ops. No. 037	9
51 American Jurisprudence, 550 Section 557.....	5
A.M. Sub S.B. No. 181	4
Section 4834-16, of the General Code.....	6

INTRODUCTION AND STATEMENT OF INTEREST *AMICI CURIAE*
OHIO SCHOOL BOARDS ASSOCIATION AND OHIO ASSOCIATION OF SCHOOL
BUSINESS OFFICIALS

Today, the Ohio School Boards Association (OSBA) and the Ohio Association of School Business Officials (OASBO) are grateful for the opportunity to appear as *amici curiae* to assist the Court in finding a solution to the vexing problems posed by this litigation. OSBA is the largest statewide organization representing the concerns of public elementary and secondary school leaders in Ohio. OSBA is a nonprofit 501(c)(4) corporation dedicated to assisting its members to more effectively serve the needs of students and the larger society they are preparing to enter. Nearly 100% of the 719 district boards in all of the city, local, exempted village, career technical school districts and educational service center governing boards throughout the State of Ohio are members of OSBA, whose activities include extensive informational support, advocacy and consulting activities such as board development and training, legal information, labor relations representation, and policy service and analysis. OASBO is a statewide organization representing over 1200 school business officials (SBO) in Ohio. OASBO is a nonprofit 501(c)(6) corporation dedicated to assisting its members to more effectively serve the needs of the Boards of Education and School Administration of their school districts. OASBO provides extensive informational support, advocacy, professional development, business services and search services for SBOs.

Through its appearance as *amici curiae*, OSBA and OASBO seek to direct this Court's attention to an issue concerning the interpretation of R.C. 3313.44 that affects a board of education's entitlement to a tax exemption on real property it owns. The Court has provided little guidance on a board of education's entitlement to a tax exemption on real property it owns. Despite the myriad of court decisions dealing with tax exemptions of public property, the present

case involves an issue this court has not previously addressed: whether a public board of education forfeits its tax exempt status on real estate it owns pursuant to R.C. 3313.44 if it temporarily leases a portion of that property for an interim private use. This case provides an opportunity for the court to interpret R.C. 3313.44 in its present form and also provides an effective vehicle to discuss the relationship of this statutory provision to R.C. 5709.07. Because of the potentially substantial economic and practical impact this case will have on all of its member school districts OSBA and OASBO are compelled to lend their support to Appellant's cause.

STATEMENT OF FACTS

Amici curiae hereby adopt, and incorporate by reference, the Statement of Facts contained in the Brief of Appellant, Talawanda City School District Board of Education.

ARGUMENT

PROPOSITION OF LAW NO. 1:

R.C. 3313.44 Exempts School Board-Owned Real Property Regardless of its Use.

Ohio Revised Code Section 3313.44 Uniquely and Broadly Exempts Real Property That is Owned by Boards of Education.

R.C. 3313.44 is the primary operative statute in the present case and effectively serves to exempt all real and personal property owned by a board of education. Since 1873, when Ohio passed laws organizing schools, a version of R.C. 3313.44 has existed broadly granting a tax exemption for property owned by a board of education. In its present form, R.C. 3313.44 concisely reads:

Real or personal property owned by or leased to any board of education for a lease term of at least fifty years shall be exempt from taxation.

In 2010, the legislature amended R.C. 3313.44 to its present form. The 2010 amendment was remedial in nature and did not change the intent of the previous provision which provided:

Real or personal property vested in any board of education shall be exempt from taxation and from sale on execution or other writ or order in the nature of an execution.

A.M. Sub S.B. No. 181. From its inception, R.C. 3313.44 was intended to provide tax exempt status to all property owned by Ohio's boards of education regardless of the property's use.

Nothing within the legislative history of the statute reveals otherwise.

A. Strict Construction of R.C. 3313.44 Requires that this Court Reverse the BTA's Decision and Order the Tax Commissioner to Exempt the Subject Property.

It is readily understood there is no need to construe a statute whose meaning is unequivocal. *Nibert v. Ohio Dept. of Rehab. & Corr.*, 84 Ohio St.3d 100, 102, 702 N.E.2d 70, 71 (1998). If there is any doubt as to the meaning of a statute, a strict construction is required when interpreting statutes providing exemption from taxation. *Natl. Tube Co. v. Glander*, 157 Ohio St.

407, 105 N.E.2d 648 (1952), paragraph two of the syllabus. This rule of strict construction is subordinate to the cardinal rule of construction that such statutes shall not be so construed as to defeat the obvious intention of the lawmaking body. *Watterson v. Halliday*, 77 Ohio St. 150, citing 1 Cooley on Taxation 357-362. It has likewise been recognized that the rule of construction of statutes containing exemptions from taxation should be relaxed in relation to exemption of religious, charitable and educational institutions, on account of their meritorious nature and the fact that they relieve the government of burdens which it would otherwise have to bear. See, *Davis v. Cincinnati Camp Meeting Assn.*, 57 Ohio St. 257, 49 N.E. 401 (1897). In *State ex rel. Williams v. Glander*, 148 Ohio St. 188, 201, 74 N.E.2d 82 (1947), the following was quoted from 51 American Jurisprudence, 550 Section 557:

When public property is involved, exemption is the rule and taxation the exception. Public property is presumed to be exempt from the operation of general property tax laws. Tax statutes are construed not to embrace property of the government or its instrumentalities unless the legislative intention to include such property is plainly and clearly expressed.

Without compromising its position that the statute unequivocally exempts property owned by a board of education, from a strict statutory construction standpoint, nothing in R.C. 3313.44 in its present or past form suggests that a board of education's property must be utilized for a public purpose in order to qualify for exemption. The statute very simply requires ownership as a prerequisite to exemption. Certainly, the same conclusion is reached construing this public school exemption statute more leniently as instructed by *Davis*. In denying the Appellant exempt status on the subject real property and conditioning its entitlement to exemption on a public use of its property, the Tax Commissioner failed to apply the clear and unambiguous exemption statute and imposed an additional public use requirement that is not found in the straightforward statutory language. By doing so, the Tax Commissioner and the Board of Tax

Appeals exceeded their authority as courts have "no authority under any rule of statutory construction to add to, enlarge, supply, expand, extend or improve the provisions of the statute to meet a situation not provided for." *Storer Communications, Inc. v. Limbach*, 37 Ohio St.3d 193, 194, 525 N.E.2d 466 (1988), quoting *State ex rel. Foster v. Evatt*, 144 Ohio St. 65, 56 N.E.2d 265 (1944), paragraphs seven and eight of the syllabus (stating also that "[c]ourts have no legislative authority and should not make their office of expounding statutes a cloak for supplying something omitted from an act by the General Assembly)." Furthermore, case law interpreting R.C. 3313.44 relied on by the Tax Commissioner and proclaimed to be "well-settled" is sparse and outdated at best.

The meaning and import of R.C. 3313.44, being essentially identical in all meaningful respects to its former version as Section 4834-16, of the General Code, was initially declared in *Bd. of Edn. of City School Dist. of City of Cincinnati v. Bd. of Tax Appeals*, 149 Ohio St. 564, 80 N.E.2d 156 (1948). While this case has been cited by the Tax Commissioner as the seminal case establishing a public school use for tax exemptions for boards of education, the narrow issue in that case focused on when property purchased by a board of education first became eligible for tax exemption. In that case, the property was purchased by the Cincinnati School District to construct a new vocational high school, stadium and athletic field. On the tax lien date in question, no school building existed.

In reversing the Ohio Board of Tax Appeals determination that a schoolhouse must be in existence on the property before it can be exempted, the court in *Cincinnati* held that under the express provisions of the Ohio Constitution and relevant exemption statutes, neither of which exist in the same form today, the property became subject to exemption from taxation when title vested in the board of education regardless of its intended present or future use. Because of the

fact the property was being readied for the construction of a new school building and not subject to a lease the precise issue of a public use requirement was not squarely addressed by the court rendering this case of little applicability to the instant matter.

B. R.C. 3313.44 Does Not Require a Public Use For Real Property Owned by a Board of Education for Such Property to be Exempt From Taxation.

As the Appellant aptly explained, following its decision in *Cincinnati*, the court decided *Denison Univ. v. Bd. of Tax Appeals*, 2 Ohio St.2d 17, 205 N.E.2d 896 (1965) wherein the court recognized the 1931 amendment to Section 2 of Article XII of the Ohio Constitution which removed the “exclusive public purpose” requirement for tax exemptions and gave broad power and discretion to the General Assembly to grant tax exemptions. Following *Cincinnati* and the 1931 constitutional amendment, and exercising its broad plenary power to establish tax exemptions, the General Assembly in 1953 acted to incorporate virtually the same language as previously existed in the General Code into R.C. 3313.44 without including a public use requirement. Likewise, and perhaps of even more relevance, in 2010, this statute was revised to its present form, again, without including a public school use requirement.

While the Tax Commissioner interprets the notable absence of any public use requirement in the statute as “legislative inaction,” it is more plausible that the General Assembly’s choice of wording was deliberate and purposeful. Since the legislature could have included a public use condition in R.C. 3313.44, but did not, the court must assume the omission was intentional. *State ex rel. Gen. Elec. Supply Co. v. Jordano Elec. Co., Inc.*, 53 Ohio St.3d 66,71, 558 N.E.2d 1173 (1990) (declining “to read into the statute an intent that the General Assembly could easily have made explicit had it chosen to do so.”).

Requiring a public use in R.C. 3313.44 goes beyond the clear and unequivocal language of this statute. In light of the constitutional and legislative events that have occurred since the 1948 *Cincinnati* decision, its relevancy and application to the issue before the court today is indeed debatable. At best, *Cincinnati* supports the strict statutory construction of R.C. 3313.44 that vacant land purchased by a board of education is entitled to tax exempt status when a board of education takes title to property regardless of its use.

C. A Board of Education Can Temporarily Grant the Use of its Property Without Jeopardizing its Tax Exempt Status.

The broad grant of a tax exemption to school district owned real property is logical considering a board of education's inherent structure and the limitations imposed on it by the laws governing school boards. In Ohio, boards of education are characterized as *quasi-corporations* organized for the sole purpose of promoting education; not a corporation for profit. As such, it owns property solely in a trust capacity for purposes of public education. *Bd. of Edn. v. Volk*, 72 Ohio St.469, 74 N.E. 646 (1905). In *Volk*, the court recognized the distinct nature of a public board of education and the limitations imposed on its tax-exempt property:

Likewise, property belonging to the board and to which it holds title in its trust capacity cannot be seized or held to satisfy a judgment for damages for it is declared [***] that all property, real or personal, vested in any board of education, shall be exempt from tax and from sale on execution, or other writ or order in the nature [***] of an execution.

Id. It is also firmly established that a public board of education as a creature of statute has “no more authority than what has been conferred on [it] by statute or what is clearly implied therefrom.” *Wolf v. Cuyahoga Falls City School Dist. Bd. of Edn.*, 52 Ohio St.3d 222, 223, 556 N.E.2d 511 (1990). With regard to its statutory purchasing power, R.C. 3313.17 specifically authorizes a board of education to acquire and hold real property. By the same token, while boards of education can purchase property for a prospective school use boards of education do

not have general authority to acquire property for the purpose of churning a profit. See 1996 Op. Att’y Gen. No. 96-051, at 2-198 to 2-199. (A school district does not have authority to acquire property for the purpose of going into the business of selling or leasing property.) Rather, a school district is permitted to own property only if that property is required for proper purposes of the school district. See also 1981 Op. Att’y Gen. No. 81-092. Recognizing a board of education’s limited purchasing power and that its motivations must be done from a public use perspective it is logical that mere ownership of property is all that is needed to establish a tax exemption for school-owned property.

Although a board of education has no general power to acquire property not needed for school purposes or to purchase property simply as an investment, R.C. 3313.17 has been interpreted as authorizing a board of education to lease real property that is not immediately needed for school purposes. The Ohio Attorney General has repeatedly affirmed the authority of boards of education to accept rent for the private use of school property which it determines is not presently needed for school purposes and which cannot be advantageously sold where such leasing is a mere incident to the ownership of its property:

If such property cannot be advantageously sold, and may be leased so that the school district receives some benefit from the ownership of the property which it would not receive if it lay idle, it certainly cannot be said that the board exceeds its powers in so leasing the property.

1953 OAG No. 2534. See also 1956 OAG No. 7225; 1992 OAG N0. 016; 2012 OAG No. 037 (board of education has authority to lease real property which is not presently needed for school purposes; lease must contain provision terminating lease upon board’s determination that property is again needed for school purposes.) See also, *State ex rel. Baciak v. Bd. of Edn.*, 55 Ohio L. Abs. 185, 189, 88 N.E. 2d 808, 810 (8th Dist.1949). Thus, the type of temporary lease

contemplated by R.C. 3313.17 is more closely akin to a license revocable at the option of the grantor, rather than a lease in the ordinary sense:

In passing, it may be observed that such a conveyance may more properly be deemed a mere license revocable at the option of the grantor, rather than a lease in the ordinary sense.

Id. Thus, while a board of education can grant the temporary use of property it owns, in doing so it does not lose ownership status nor does it jeopardize its tax exempt status pursuant to R.C. 3313.44.

The concept of preserving a board of education's tax exempt status upon leasing a portion of its property to private use was supported by the Ohio Attorney General when it was determined that a school district's tax exempt status was not affected when it leased a portion of its internet access system to individual subscribers for a fee. 1999 Op. Atty Gen. No. 99-007. Citing *Cincinnati*, 149 Ohio St. 564, *supra*, it was recognized that pursuant to R.C. 3313.44, all real or personal property owned by a board of education of a school district is exempt from taxation, regardless of the purpose for which the property is used. In addition to the Ohio Attorney General's recognition that a board of education does not lose its tax exempt status by leasing its property for profit, there are at least two other school-related statutes in Title 33 of the Ohio Revised Code that allow boards of education to generate a profit on the private use of its property with no mention of altering its tax-exempt status.

R.C. 3313.45 permits a board of education to enter into a lease with an individual or other private business entity for the mining of minerals located on school-owned land. Additionally, R.C. 3313.451 authorizes a board of education to lease property for oil and gas exploration on terms and conditions that are most advantageous to the school district. These statutes

contemplate leasing of a school district's land for profit-making activity without any mention of compromising its tax-exempt status.

D. R.C. 3313.44 is Unique Among Authoritative Tax Exemption Statutes In That it Does Not Require Public Use.

Admittedly, R.C. 3313.44 is unique among authoritative tax exemption statutes in that it does not specify a public use requirement. Perhaps this distinction is a result of a board of education's unique structure as a political entity created to maintain a system of public schools with all of its functions necessarily being of a public nature. Or, perhaps its unconditional tax exempt status stems from the fact that as a governmental entity with authority to levy taxes and as the largest recipient of local property tax dollars it would be an absurd result for a board of education to levy taxes in order to tax itself to pay itself. Ultimately, under this scenario, the imposition of taxes on a board of education and the resulting financial burden would eventually fall upon its students and taxpayers.

A statute closely resembling R.C. 3313.44 is found in R.C. 3345.17 which deals with property owned by state universities, and reads:

All property, personal, real or mixed of the boards of trustees *** of the state universities, *** and of the state held for the use and benefit of any such institution, which is used for the support of such institution, is exempt from taxation *so long as such property is used for the support of such university or college.* (emphasis added).

But even this statute conditions the exemption on whether the property is being used to support the university. Much has been litigated over the conditions found in R. C. 3345.17. *See e.g., Columbus City School Dist. Bd. of Edn. v. Testa*, 130 Ohio St.3d 344, 2011-Ohio-5534, 958 N.E.2d 557. By contrast, R.C. 3313.44 has none of that type of qualifying language and should not require deep analysis to determine whether property owned by school boards should be exempt or not.

PROPOSITION OF LAW NO. 2:

R.C. 3313.44, 5709.07, and 5709.86 can all be read in conjunction with each other without rendering any provision meaningless.

I. R.C. 5709.07 is Inapplicable to This Case Because the BOE Does Not Simply “Use” the Subject Property – it Owns it.

It is understood that the requirement that property be used for a public purpose and without a view to profit has been clearly established for many other entities seeking a tax exemption. In some cases, the operative statute is either R.C. 5709.07 or R.C. 5709.08, neither of which specifically requires an exclusive use condition and neither of which were utilized to seek the exemption in the present case. Despite the inapplicability of these statutes, since R.C. 5709.07 was a basis for denying the tax exemption to the Appellant it warrants discussion.

As it applies to schools, R.C. 5709.07(A)(1) exempts:

Real property, used by a school for primary or secondary educational purposes, including only so much of the land as is necessary for the proper occupancy, use, and enjoyment of such real property by the school for primary or secondary educational purposes. The exemption under division (A)(1) of this section does not apply to any portion of the real property not used for primary or secondary educational purposes.

The exemption provided for in R.C. 5709.07 applies to property that is **used** by a school for primary or secondary educational purposes. The statute purposefully does not use the word “own” and obviously, contemplates something different than the exemption of real and personal property owned by a board of education provided for in R.C. 3313.44.

Amici submits that R.C. 5709.07 can apply to boards of education in a more limited situation where a public school leases property from a private entity and uses the property for educational purposes. This application of R.C. 5709.07 can be ascertained from *Anderson/Maltbie P'Ship v. Levin*, 127 Ohio St.3d 178, 2010-Ohio-4904, 937 N.E.2d 547.

Recognizing that public school districts own their own school buildings, the court in

Anderson/Maltbie focused on a community school’s entitlement of tax exemption under a lease of private property:

Community schools raise novel issues of exemption, because by statute, they qualify as public schools but often operate on privately owned property. And in this case, the school occupies the property under a commercial, for-profit lease.

Anderson/Maltbie at ¶ 14.

Citing to its decision in *Gerke v. Purcell*, 25 Ohio St. 229 (1874), wherein the tax exemption of Catholic parochial schools was considered, the court recognized and distinguished that the constitution’s authorization of a public school-house exemption was meant to apply only to school buildings that belong to the public (ownership) which are designed for a school established and conducted under the authority of the public. In contrast, the court specifically determined that the statutory reference to “public schoolhouses” contained in R.C. 5709.07 is “not used in the sense of ownership” but rather of the “uses to which the property is devoted,” with the result being that the exemption applies to private property *used* to support instruction that is “for the benefit of the public.” *Id.* at 246-247. As a result, the “exclusion of all idea of private gain or profit” constitutes a basic condition that private property must satisfy to qualify for an exemption under R.C. 5709.07.

As further recognized in *Anderson/Maltbie*, because political subdivisions such as public school districts are inherently nonprofit, the condition that property must not be leased or otherwise used with a view to profit did not seem appropriate if intended to apply to institutions established by the public for the public. On the other hand, the court recognized that the prohibition against making a profit has a “marked significance” when applied to private property. Accordingly, R.C. 5709.07(A)(1) was appropriately construed to apply to private property that is used for primary or secondary educational purposes. *Id.* Under this analysis, R.C. 5709.07 is the

statutory vehicle to be utilized by owners of private or public property seeking exemption when the property is being used for educational purposes.

R.C. 5709.07(A)(1) broadly defines “school” as a public or nonpublic school. “Public school” is further defined by R.C. 5709(A)(2) to include, STEM schools, community schools and educational service centers and is much broader based than R.C. 3313.44. Nevertheless, while a public board of education typically owns its own school buildings, it would be able to seek an exemption under R.C. 5709.07 if it had occasion to lease private property for primary or secondary educational purposes. The leasing of private property by a public board of education is a statutory power specifically authorized by R.C. 3313.37(A)(1):

The board of education of any city, local, or exempted village school district may build, enlarge, repair, and furnish the necessary schoolhouses, purchase or lease sites therefore, or rights-of-way thereto, or purchase or lease real estate to be used as playgrounds for children or rent suitable schoolrooms, either within or without the district, and provide the necessary apparatus and make all other necessary provisions for the schools under its control.

Similarly, R.C. 3313.375 permits a board of education to enter into a lease-purchase agreement for construction; and eventual acquisition of a building or improvements to a building. Under the lease-purchase provision, title to the leased property does not vest in the school district until the end of the lease term. Thus, in the event private property is leased pursuant to its statutory authority under R.C. 3313.37 or 3313.375, a board of education’s entitlement to a tax exemption during the terms of the lease would necessarily be analyzed under the constraints of R.C. 5709.07. Support for the position that R.C. 5709.07 would be the proper vehicle to analyze a tax exemption on property that a board of education leases under a lease-purchase agreement can be gleaned from an Ohio Board of Tax Appeals case wherein the specific application of R.C. 5709.07 as it relates to lease-purchase agreements was discussed:

The Attorney General also introduces a new argument that title must be vested in the state or a political subdivision, pointing to the tax exemption provided by R.C. 3313.44 to property vested in boards of education. The argument is that R.C. 3313.375, which provides a board of education may enter into a lease-purchase agreement for construction of a school building, does not vest title in the board until the end of the lease term and all the obligations provided in the agreement have been satisfied. The suggestion is made that under a lease-purchase, the property would not be exempt. However, R.C. 3313.44 and 3313.375 are specific in application and limited in their scope. There is no reason to believe that the general exemption in R.C. 5709.07 would not apply to the lease-purchase arrangement so long as the building is being used as a schoolhouse.

Performing Arts Sch. of Metro Toledo, Inc. v. Zaino, 2002 Ohio Tax LEXIS 2627 (Ohio B.T.A. , Dec. 20, 2002) reversed on other grounds by *Performing Arts Sch. of Metro. Toledo, Inc. v. Wilkins*, 104 Ohio St. 3d 284, 2004 Ohio 6389, 819 N.E.2d 649, 2004 Ohio LEXIS 2857 (2004).

Interpreting R.C. 5709.07 as applicable to situations where private property is used by a board of education for educational purposes allows it to be read in harmony with R.C. 3313.44 and allows both statutes to be given the proper force and effect so as to comport with the direction that all statutes relating to the same subject matter “must be read in pari materia” and construed together so “as to give the proper force and effect to each and all such statutes.” *State v. Cook*, 128 Ohio St.3d 120, 942 N.E.2d 357 (2010) quoting *Johnson's Mkts., Inc. v. New Carlisle Dept. of Health*, 58 Ohio St.3d 28, 35, 567 N.E.2d 1018 (1991).

II. The Subject Property is Not Abandoned Property Pursuant to R.C. 5709.86 and This Statute Has No Bearing on Whether The Subject Property is Tax Exempt.

R.C. 5709.86 is not applicable to the instant matter but bears brief mention as a result of the Tax Commissioner’s reference to this statute. R.C. 5709.86 permits a board of education to aid in the restoration of abandoned public property to productive subsequent use by granting the purchaser or lessee of such property a tax abatement of up to ten years. In the statute, “Abandoned school property” is defined as “improvements to a parcel of land, the parcel on which such improvements are situated, and adjacent parcels owned by a board of education that

has been used for not less than ten years but is no longer being used for school purposes."

The subject property in question does not meet the definition of abandoned property for two reasons. First and foremost, R.C. 5709.86 applies to property that has been improved. Second, R.C. 5709.86 applies to **improved** property that has been used for school purposes for not less than ten years but is no longer being used for school purposes. In the instant case, the subject property consists of vacant, unimproved land that was recently purchased by a board of education. As such, the tax abatement envisioned under R.C. 5709.86 is clearly inapplicable and readily distinguishable from R.C. 3313.44 and 5709.07.

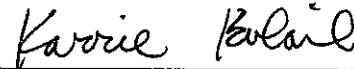
Additionally, the fact that R.C. 5709.86 speaks specifically to improved property indicates this statute is for specific circumstances where a private owner has the incentive and is encouraged to put legitimately abandoned, improved school property, to better public use. Here, the subject property is not yet improved and currently owned by the Board of Education. The circumstances described in R.C. 5709.86 are not present here and have no effect on the tax exempt status of the subject property under R.C. 3313.44. The general principle of in pari materia is met here because neither of the statutes is rendered meaningless when one considers the purpose and specific circumstances involved in R.C. 5709.86.

CONCLUSION

The subject property should be exempt from taxation because R.C. 3313.44 exempts all real property owned by a school board. Unlike most other tax exemption statutes, R.C. 3313.44 does not condition its exemption on public use or non-profit making activity. R.C. 3313.44 does not conflict with other provisions of the Ohio Revised Code which condition tax exemption on certain circumstances and particular property. None of the statutory provisions are rendered meaningless if this court upholds the broad exemption found in R.C. 3313.44 because they can

be read in pari materia. For all the reasons above, R.C. 3313.44 controls and this Court should reverse the BTA's decision to uphold the Tax Commissioner's decision to deny Appellant's requested tax exemption.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was sent via regular U.S. Mail, postage prepaid, on this 26th of January, 2015 to the following:

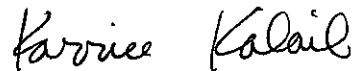
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