

The Supreme Court of Ohio

FILED

FEB 16 2016

CLERK OF COURT  
SUPREME COURT OF OHIO

Rural Health Collaborative of Southern Ohio,  
Inc.

v.

Joseph W. Testa, Tax Commissioner of Ohio

Case No. 2014-0963

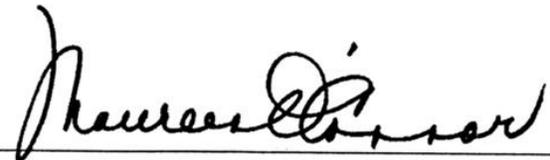
JUDGMENT ENTRY

APPEAL FROM THE  
BOARD OF TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals finding that Rural Health Collaborative of Southern Ohio, Inc. qualified as a charitable institution under R.C. 5709.121 (A) is affirmed, the BTA's finding that the property qualified for a charitable-use exemption under R.C. 5709.121(A)(2) is reversed, and the BTA's decision is vacated and the cause is remanded for consideration whether the property qualifies under the remaining criteria of R.C. 5709.121(A)(1), consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to and filed with the Board of Tax Appeals.

(Board of Tax Appeals; No. 2012-3421)



Maureen O'Connor  
Chief Justice