

**SUPPORT LEGISLATION TO AMEND THE OHIO REVISED CODE TO EXEMPT FROM PROPERTY TAXATION REAL PROPERTY OWNED BY ALL VETERANS' ORGANIZATIONS RECOGNIZED AS TAX-EXEMPT BY THE INTERNAL REVENUE SERVICE.**

**WHEREAS**, under Ohio Revised Code § 5709.17 titled, "Exemption of property of memorial or cemetery associations or veterans' organizations", applies to the exemption from property taxation the property owned by veterans' organizations recognized as tax-exempt under 6 of the 7 sections of the Internal Revenue Code recognizing veterans' organizations as tax-exempt,

**WHEREAS**, under Ohio Revised Code § 5709.17, veterans' organizations structured under IRC 501(c)(4) Social Welfare Organizations, are not recognized under ORC for exemption from property taxation the property owned by these veterans' organizations,

**WHEREAS**, today, depending on the organization and purposes, veterans' organizations may be recognized as tax-exempt under the following sections of the Internal Revenue Code:

- 1) IRC 501(c)(2) Corporations organized to hold title to property for exempt organizations,
- 2) IRC 501(c)(4) Social Welfare Organizations,
- 3) IRC 501(c)(7) Social Clubs,
- 4) IRC 501(c)(8) Fraternal beneficiary societies with established system for the payment to its members or their dependents of life, sick, accident, or other benefits,
- 5) IRC 501(c)(10) Fraternal beneficiary societies without established system for the payment to its members or their dependents of life, sick, accident, or other benefits,
- 6) IRC 501(c)(19) Veterans organizations,
- 7) IRC 501(c)(23) Veteran organization organized prior to 1880. This section of the IRC was proposed on behalf of the Army Mutual Aid Association and the Navy Mutual Aid Association and are the only organizations known to qualify under this section,

**WHEREAS**, The Disabled American Veterans, or DAV, was founded in 1920 by disabled veterans. In 1932 the DAV was chartered by the United States Congress as the official voice of the nation's wartime disabled veterans. The DAV with 1.2 million members is a nonprofit organization recognized by the Internal Revenue Service under IRC 501(c)(4),

**WHEREAS**, excluding the DAV, the official voice of the nation's wartime disabled veterans, is fundamentally contrary of the intent of ORC 5709.17 and unfairly disadvantages and drastically impacts the DAV's ability of fulfilling our promises to the men and women who served; NOW

**THEREFORE, BE IT RESOLVED** that Chapter #9 of the Disabled American Veterans assembled in our regular monthly meeting in Dayton, Ohio, October 8, 2015, supports a change to amend section 5709.17 of the Ohio Revised Code to exempt from property taxation real property owned by all veterans organizations recognized as tax-exempt under the current above mentioned sections of the Internal Revenue Code.