



762, the court held that in the context of appraising real property for tax purposes, the use restrictions imposed under Section 42, Title 26 of the United States Code constitute governmental restrictions for the general welfare that must be taken into account when determining the value of low-income housing tax credit (“LIHTC”) property. *Id.* at ¶30.

Consequently, the scope of the rescheduled hearing before this board will be limited to the presentation of specific evidence concerning any federally mandated use restrictions and appellant’s agreement with the Ohio Housing Finance Agency that may impact the subject’s value. *Woda Ivy Glen, supra.*

Pursuant to Ohio Adm. Code 5717-1-11, the board resets July 28, 2009 as the amended deadline for completion of discovery as it relates to the rescheduled evidentiary hearing.

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