

# *Adams County Auditor*

*David Gifford*

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November 4, 2025

Dear Chair Roemer, Vice Chair Thomas, and Ranking Member Troy:

As Adams County Auditor, I am submitting updated information regarding the property tax impact of exempt conservation land within Adams County. Please see the attached amended breakdown for the 2024 tax year, as requested. This report updates and replaces the figures I provided to your office previously.

In preparing this revision, my office removed the educational facility that was included in the earlier calculation, which accounted for more than \$630,000 in valuation. After that adjustment, the total real property tax revenue not charged due to exemption for The Nature Conservancy and the Cincinnati Museum of Natural History amounts to \$391,596 for the 2024 tax year. Of that total, \$332,440 is attributed to The Nature Conservancy and \$59,156 to the Cincinnati Museum of Natural History.

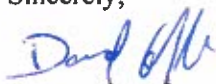
These exemptions have deeper impact than the loss of annual revenue alone. From an auditor's standpoint, the continued expansion of non-taxable acreage makes long-term financial planning increasingly difficult. Each tax year, the share of tax-exempt land grows while the cost of county services continues to rise. This imbalance reduces flexibility in local budgets and complicates compliance with state audit standards that depend on stable, predictable revenue streams.

When large tracts are removed from the tax base, the burden shifts to a smaller pool of taxpayers, often leading to higher effective rates and uneven millage adjustments. This increase creates volatility for townships, schools, and EMS districts that rely on consistent funding. In a rural county like ours, that instability can quickly affect service delivery and financial health across multiple departments.

While I recognize the value of land preservation and the good intentions behind it, there must also be fairness in how costs are shared. The county still maintains the roads, provides emergency access, and supports public services that directly benefit those properties. A modest payment in lieu of taxes would help offset these expenses without undermining conservation efforts.

Thank you for your continued attention to this matter and for your leadership in addressing an issue that has long affected rural counties like ours.

Sincerely,



David Gifford  
Auditor

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Enclosure

Amended  
**Nature Conservancy and Cincinnati Museum of Nature History  
Real Property Taxes Not Charged in Adams County for 2024 Tax Year  
Due to Property Being Exempt**

| <u>Taxing Authority</u>                 | <u>Nature Conservancy</u> | <u>Cincinnati Museum of Natural History</u> | <u>2024 TY Revenue Loss</u> |
|---|---------------------------|---|-----------------------------|
| Adams County Funds                      | \$ 91,397                 | \$ 16,743                                   | \$ 108,140                  |
| Adams County Public Library             | \$ 6,325                  | \$ 1,159                                    | \$ 7,484                    |
| Bratton Twp                             | \$ 1,529                  | \$ -  | \$ 1,529                    |
| Brush Creek Twp                         | \$ 4,228                  | \$ 352                                      | \$ 4,580                    |
| Franklin Twp                            | \$ 1,507                  | \$ -  | \$ 1,507                    |
| Green Twp                               | \$ 16,655                 | \$ 4,670                                    | \$ 21,325                   |
| Jefferson Twp                           | \$ 1,987                  | \$ -  | \$ 1,987                    |
| Monroe Twp                              | \$ 594                    | \$ 31                                       | \$ 625                      |
| Tiffin Twp                              | \$ 1,460                  | \$ -  | \$ 1,460                    |
| Adams Co/Ohio Valley Local SD           | \$ 155,148                | \$ 19,496                                   | \$ 174,644                  |
| Manchester Local SD                     | \$ 51,610                 | \$ 16,705                                   | \$ 68,315                   |
| <b>Total 2024 Tax Year Revenue Loss</b> | <b>\$ 332,440</b>         | <b>\$ 59,156</b>                            | <b>\$ 391,596</b>           |


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David Gifford  
Adams County Auditor

November 3, 2025