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Senate Ways and Means Committee
Senate Bill 285 — Sponsor Testimony
Tuesday, October 28, 2025

Chairman Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for the opportunity to present sponsor testimony on Senate Bill 285.

This legislation is a follow up to a provision that was amended into House Bill 175, the ephemeral streams legislation, that was signed into law in the 134th General Assembly. That legislation created a property tax exemption for property held by a 501(c)(3) nonprofit organization that uses the property for conservation purposes. More specifically, this is for fulfilling a mitigation requirement pursuant to Section 401 water quality certification or isolated wetland permit and nature water projects that receive funding through the H2Ohio program.

Senate Bill 285 adds a clarification to this existing law that extends this exemption to a Current Agricultural Use Valuation (CAUV) property that has been acquired by a 501(c)(3) for these conservation purposes. The need for this legislation comes from county auditors charging these property tax exempt groups CAUV recoupment fees after they have acquired a property that was on CAUV. This issue was brought to my attention by a constituent of mine that works in the conservation field.

The goal of this legislation is to make clear that these property tax exempt conservation organizations are not required to pay CAUV recoupment fees. However, this legislation does stipulate that if the property is later converted for a non-conservation use, then the CAUV recoupment fees will be applied.

Thank you once again Chairman Blessing and members of the committee for the opportunity to present this legislation to you today. I will be glad to answer any questions at this time.

With God, all things are possible.