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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 517  
136<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsors:** Reps. Baker and Abrams

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### SUMMARY

- Limits municipal shade tree assessment exemptions to nonprofit land conservation organizations.

### DETAILED ANALYSIS

#### Shade tree assessments

Continuing law allows a municipal corporation to levy special assessments for right-of-way shade trees. Currently, a municipal corporation can exempt a 501(c)(3) nonprofit landowner from the assessment. The bill limits the exemption to nonprofit land conservation organizations, which the bill defines as a nonprofit organization described in section 170(c)(2) of the Internal Revenue Code that is dedicated to land conservation purposes.<sup>1</sup>

### HISTORY

Action	Date
Introduced	10-14-25

ANHB0517IN-136/ts

<sup>1</sup> Under 26 United States Code (U.S.C.) 170(c)(2), an entity must be created or organized under federal/state law; that qualification is not listed under 26 U.S.C. 501(c)(3).