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OHIO LEGISLATIVE SERVICE COMMISSION

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Office

H.B. 517
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for H.B. 517's Bill Analysis](#)

Version: As Introduced

Primary Sponsor: Rep. Baker

Local Impact Statement Procedure Required: No

Jared Cape, Budget Analyst

Highlights

- Municipal corporations that provide municipal shade tree assessment exemptions will no longer be able to forgo revenue collection from a 501(c)(3) nonprofit landowner that is not dedicated to land conservation.

Detailed Analysis

Municipal corporations that provide municipal shade tree assessment exemptions under current law will no longer be able to forgo revenue collection from a 501(c)(3) nonprofit landowner that is not dedicated to land conservation. This is because the bill limits shade tree assessment exemptions specifically to nonprofits devoted to land conservation. Municipal corporations may receive some additional revenue as a result, depending on the circumstances of each special assessment and the properties impacted. Under continuing law, municipal corporations may establish one or more districts for shade trees and must set the special assessment to be charged annually.