

I_136_2257

136th General Assembly

Regular Session

2025-2026

Sub. H. B. No. 540

To enact section 5709.122 of the Revised Code to
limit the amount of the property tax exemption
applicable to land of certain conservation
organizations.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5709.122 of the Revised Code be
enacted to read as follows:

Sec. 5709.122. (A) As used in this section:

(1) "Nonprofit conservation organization" means an
organization that is described under section 501(c) (3) of the
Internal Revenue Code and exempt from federal income taxation
under section 501(a) of the Internal Revenue Code and the
primary purpose of which is to conserve the environment.

(2) "Qualifying property" means real property that meets
all of the following criteria:

(a) The property is owned by a nonprofit conservation
organization or its subsidiary, or such an organization or its
subsidiary owns an interest in the property.



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<u>(b) The property or the organization's interest in the</u>	18
<u>property meets the criteria for exemption from taxation under</u>	19
<u>section 5709.12 or 5709.121 of the Revised Code as land used</u>	20
<u>exclusively for charitable purposes.</u>	21
<u>(c) The total area of the property located in a single</u>	22
<u>county is more than fifteen thousand acres.</u>	23
<u>"Qualifying real property" does not include any portion of</u>	24
<u>such property that is used primarily for meetings, research or</u>	25
<u>educational activities, or the administration of a nonprofit</u>	26
<u>conservation organization.</u>	27
<u>(B) Notwithstanding sections 5709.12 and 5709.121 of the</u>	28
<u>Revised Code to the contrary, for tax year 2026 and every tax</u>	29
<u>year thereafter, only ninety-seven and one-half per cent of the</u>	30
<u>taxable value of the land constituting qualifying property shall</u>	31
<u>be exempt from taxation pursuant to section 5709.12 or 5709.121</u>	32
<u>of the Revised Code. The county auditor shall apportion the</u>	33
<u>exempt and taxable value of qualifying property in accordance</u>	34
<u>with section 5713.04 of the Revised Code.</u>	35