

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:

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

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(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.

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

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(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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(b) The property or the organization's interest in the 18
property meets the criteria for exemption from taxation under 19
section 5709.12 or 5709.121 of the Revised Code as land used 20
exclusively for charitable purposes. 21

(c) The total area of the property located in a single 22
county is more than fifteen thousand acres. 23

"Qualifying real property" does not include any portion of 24
such property that is used primarily for meetings, research or 25
educational activities, or the administration of a nonprofit 26
conservation organization. 27

(B) Notwithstanding sections 5709.12 and 5709.121 of the 28
Revised Code to the contrary, for tax year 2026 and every tax 29
year thereafter, only ninety-seven and one-half per cent of the 30
taxable value of the land constituting qualifying property shall 31
be exempt from taxation pursuant to section 5709.12 or 5709.121 32
of the Revised Code. The county auditor shall apportion the 33
exempt and taxable value of qualifying property in accordance 34
with section 5713.04 of the Revised Code. 35