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H.B. 540
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Pizzulli and D. Thomas

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SUMMARY

- Limits the amount of the charitable purpose property tax exemption applicable to the land of certain conservation organizations.
- Provides that land owned by such organizations will only be 97.5% exempt if the organization owns more than 15,000 acres of conservation land in a single county.

DETAILED ANALYSIS

Property tax exemption limit for certain conservation land

The bill limits the amount of the charitable purpose property tax exemption applicable to the land of certain conservation organizations.

Continuing law exempts real property used exclusively for a charitable purpose from taxation.¹ This may include property dedicated to environmental conservation. If used exclusively for a charitable purpose, such property is 100% exempt from taxation. The bill creates an exception to this rule for certain conservation land. Under the bill, such land will only be 97.5% exempt from taxation if all of the following criteria are met:

- The land is owned by a nonprofit conservation organization or its subsidiary, or such an organization or its subsidiary owns an interest in the land;
- The land is eligible for property tax exemption because of its exclusive use for charitable purposes;
- The total area of the property located in a single county is more than 15,000 acres.

¹ R.C. 5709.12 and 5709.121, not in the bill.

This limit applies only to the land subject to exemption, not to any improvements made to the land (i.e., buildings or structures). In addition, any portion of the property primarily used for meetings, research or educational activities, or the administration of a nonprofit conservation organization is not subject to the exemption limit, and will remain 100% exempt.²

HISTORY

Action	Date
Introduced	10-22-25

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² R.C. 5709.122.