## As Introduced

## 136th General Assembly Regular Session

H. B. No. 540

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## 2025-2026

## Representatives Pizzulli, Thomas, D.

To enact section 5709.122 of the Revised Code to

conservation organizations with significant

require payments in lieu of taxes from

holdings of tax-exempt land.	4
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:	
Section 1. That section 5709.122 of the Revised Code be	5
Sec. 5709.122. (A) As used in this section:	6 7
(1) "Nonprofit conservation organization" means an	8
organization that is described under section 501(c)(3) of the	9
Internal Revenue Code and exempt from federal income taxation	10
under section 501(a) of the Internal Revenue Code and the	11
orimary purpose of which is to conserve the environment.	12
(2) "Qualifying real property" means real property that	13
meets all of the following criteria:	14
(a) The property is owned by a nonprofit conservation	15
organization or its subsidiary, or such an organization or its	16
subsidiary owns an interest in the property.	17
(b) The property or the organization's interest in the	18
oroperty is exempt from taxation under section 5709.12 or	19

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5700 121 of the Deviced Code on land used evaluationly for	2.0
5790.121 of the Revised Code as land used exclusively for	20
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
(3) "Unimproved taxable value" means the taxable value of	28
qualifying real property for the current tax year, exclusive of	29
improvements, and assuming that the property was subject to	30
taxation.	31
(B) On or before the thirtieth day of June of each year,	32
beginning in 2026, a nonprofit conservation organization shall	33
pay to the county treasurer of each county in which qualifying	34
real property is located an amount equal to two and one-half per	35
cent of the unimproved taxable value of qualifying real property	36
located within that county.	37
(C) Within thirty days after receiving a payment under	38
division (B) of this section, the county auditor shall	39
distribute the money among the taxing units within the territory	40
of which the qualifying real property is located in proportion	41
to the amount of taxes that would have been collected and	42
distributed to those taxing units with respect to such property	43
if the property was subject to taxation.	44
(D) Money received by a taxing unit under this section	45
shall be used for any lawful purpose.	46
(E) If a payment required under this section is not paid	47
when due, the unpaid amount shall be collected in the same	48

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manner provided for the collection of delinquent real property	49
taxes.	50