

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 19

Senator Schaffer

A BILL

To amend section 5709.09 of the Revised Code to 1
establish a property tax exemption for certain 2
property used for wetland mitigation projects. 3

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

Section 1. That section 5709.09 of the Revised Code be 4
amended to read as follows: 5

Sec. 5709.09. (A) Real property or any estate, interest, 6
or right therein dedicated in accordance with section 1517.05 of 7
the Revised Code is exempt from taxation. 8

(B) Real property is exempt from taxation if both of the 9
following apply: 10

(1) The property is owned or held by an organization that 11
is organized for the purpose of natural resources protection, 12
preservation, restoration, or enhancement or water quality 13
improvement and that is described under section 501(c)(3) of the 14
Internal Revenue Code and exempt from taxation under section 15
501(a) of the Internal Revenue Code. 16

(2) The property is subject to an environmental response 17
project described in division (E)(2) of section 5301.80 of the 18

<u>Revised Code.</u>	19
Section 2. That existing section 5709.09 of the Revised Code is hereby repealed.	20 21
Section 3. The amendment by this act of section 5709.09 of the Revised Code applies to tax years ending on or after the effective date of this section.	22 23 24