

**As Passed by the Senate**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Am. S. B. No. 19**

**Senator Schaffer**

**Cosponsors: Senators Hottinger, Williams, Blessing, Antonio, Brenner, Craig, Dolan, Gavarone, Hackett, Hoagland, Huffman, S., McColley, O'Brien, Peterson, Reineke, Roegner, Rulli, Schuring, Sykes, Thomas, Wilson, Yuko**

**A BILL**

To amend section 5709.09 of the Revised Code to  
establish a property tax exemption for certain  
property used for wetland mitigation or water  
quality improvement projects.

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

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

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

(B) Real property is exempt from taxation if the property  
is owned or held by an organization that is organized for the  
purpose of natural resources protection, preservation,  
restoration, or enhancement or water quality improvement and  
that is described under section 501(c) (3) of the Internal  
Revenue Code and exempt from taxation under section 501(a) of  
the Internal Revenue Code and if either of the following apply:

(1) The property is subject to an environmental response

<u>project described in division (E) (2) of section 5301.80 of the</u>	18
<u>Revised Code;</u>	19
<u>(2) The property is subject to a nature water project that</u>	20
<u>receives funding from the H2Ohio fund established in section</u>	21
<u>126.60 of the Revised Code.</u>	22
<b>Section 2.</b> That existing section 5709.09 of the Revised	23
Code is hereby repealed.	24
<b>Section 3.</b> The amendment by this act of section 5709.09 of	25
the Revised Code applies to tax years ending on or after the	26
effective date of this section.	27