



Ohio Revised Code

Section 1501.29 Payments to local taxing units.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

(A) As used in this section:

(1) "Qualifying land" means land that meets all of the following criteria:

(a) The land is owned in fee by the department of natural resources or the department owns an interest in the land.

(b) The land or the department's interest in the land is exempted from taxation.

(c) The total area of the land is more than five thousand acres.

(d) The land or interest in the land was acquired by the department on January 1, 2018, or thereafter, in either one transaction or a series of transactions with the same seller.

(2) "Unimproved taxable value" means the taxable value of qualifying land, exclusive of improvements, for the tax year in which the land or interest in the land was acquired by the department of natural resources.

(B) On or before the thirtieth day of June of each year, beginning in 2022, the director of natural resources shall pay to the county treasurer of each county in which qualifying land is located, an amount equal to two and one-half per cent of the unimproved taxable value of qualifying land located within that county. The director shall draw the funds necessary to make such payments from the state park fund created under section 1546.21 of the Revised Code, the wildlife fund created under section 1531.17 of the Revised Code, or both of those funds.

(C) Within thirty days of receiving a payment under division (B) of this section, the county treasurer shall distribute the money among the taxing units within the territory of which the county's qualifying land is located as follows:



(1) Sixty per cent of the money shall be distributed proportionally among school districts that include qualifying land located within the county based on the unimproved taxable value of that qualifying land located within the territory of each such school district.

(2) Forty per cent of the money shall be distributed proportionally among taxing units other than school districts that include qualifying land located within the county based on the unimproved taxable value of that qualifying land located within the territory of each such taxing unit.

(D) Moneys received by a school district or other taxing unit under this section shall be used for any lawful purpose.

(E) If compensation is payable for land or interests in land under this section, no compensation shall be made payable under section 1531.27 of the Revised Code for the same land or interest.