



## Ohio Revised Code

### Section 5709.09 Exemption of nature preserves and environmental projects.

Effective: July 21, 2022

Legislation: House Bill 175 - 134th General Assembly

---

(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 project described in division (E)(2) of section 5301.80 of the Revised Code.

(2) The property is subject to a nature water project that receives funding from the H2Ohio fund established in section 126.60 of the Revised Code.

---