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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

**S.B. 333**  
**133<sup>rd</sup> General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Schaffer

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### SUMMARY

- Requires the Department of Natural Resources (DNR) to reimburse school districts and other subdivisions for forgone tax revenue resulting from significant acquisitions of land after 2018.

### DETAILED ANALYSIS

#### Tax reimbursements for DNR land

The bill reimburses school districts and other subdivisions for forgone property tax revenue resulting from the state's acquisition of certain DNR land. Under continuing law, state-owned land is exempt from taxation if it is used for a public purpose.<sup>1</sup>

The bill applies to tax-exempt land in excess of 5,000 acres purchased by the state from the same seller on or after January 1, 2019. The reimbursement payments equal the amount of tax revenue forgone by taxing subdivisions and are made twice per year around the same time that property taxes are disbursed, i.e., in February and August.

Payments are made by DNR from the State Park Fund from fines collected by DNR's Division of Parks and Watercraft. The county treasurer, who receives each payment, distributes the money among the several taxing units where the acquired land is located in proportion to the property tax forgone by each.<sup>2</sup>

In addition to fines, the State Park Fund also holds moneys collected by the Division from the use of state parks and certain recreational and usage permits and licenses issued by

<sup>1</sup> R.C. 5709.08(A)(1), not in the bill.

<sup>2</sup> R.C. 1501.29 and 1546.21.

the Division. Under continuing law, the fund pays the Division's administrative and maintenance costs, including the Division's acquisition of new land.

Continuing law authorizes a similar, more limited reimbursement mechanism for state lands administered by DNR's Division of Wildlife. This annual payment, made from fines and forfeitures paid to the Division of Wildlife, equals 1% of that land's taxable value and is earmarked for school districts encompassing such land.<sup>3</sup> The bill exempts land from this payment if the land is subject to the reimbursement imposed under the bill.<sup>4</sup>

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## HISTORY

Action	Date
Introduced	06-29-20

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<sup>3</sup> R.C. 1531.27, not in the bill.

<sup>4</sup> R.C. 1501.29(B).