



# OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

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## Fiscal Note & Local Impact Statement

**Bill:** H.B. 454 of the 132nd G.A.

**Status:** As Introduced

**Sponsor:** Reps. Patterson and Arndt

**Local Impact Statement Procedure Required:** Yes

**Subject:** Applies a method to reimburse owners for certain older and unused cemetery lots or rights

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### Detailed Fiscal Analysis

The bill requires a board of township trustees to compensate the owner of an as yet unused cemetery lot or right who comes forward after the township reclaims its interest in the lot or right. The bill applies to those lots or rights purchased before July 24, 1986 and entombment rights purchased before September 29, 2015. Current law allows townships the ability to reclaim unused lots or rights if an owner has not responded to a certified mailing or public notice of this intent before the date specified. Under the bill, if an owner responds after the specified date, the owner is to be offered another available lot or right. Alternatively, if none is available or the owner does not want the alternative lot or right, the township must pay the owner 80% of the original purchase price. Therefore, the bill extends current law procedures for those lots and rights purchased before the dates established in the bill.

Overall, the fiscal impact of the bill will depend on the number of applicable lots or rights on which a township will reclaim rights. Additionally, the purchase price of these lots and rights, as well as the ability to identify and contact the owner, will dictate the total payments made by townships. All of these are unknown factors. In examining township cemetery prices, many currently charge approximately \$500 for a burial lot, although pricing for those same lots in 1986 is likely to have been lower. Assuming a cost of \$400 per lot owner (80% of original \$500 cost) and 250 qualified lot owners throughout Ohio, the statewide costs for townships to compensate qualified lot owners could reach \$100,000. According to the Ohio Township Association, townships in Ohio operate approximately 2,400 cemeteries.

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