



OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

Fiscal Note & Local Impact Statement

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

Status: As Enacted

Sponsor: Reps. Patterson and Arndt

Local Impact Statement Procedure Required: Yes

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

Local Fiscal Highlights

- Depending on the number of cemetery lot owners who use the bill's provisions to seek reimbursements, reclaim rights to original burial lots, or seek rights to available lots, townships may incur additional expenditures.
- There are approximately 2,400 township cemeteries across Ohio. Many of them currently charge \$500 for a burial lot.

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 in the bill. Under the bill, if an owner responds before the specified date, the owner is to be offered: (1) the right to retain the owner's interest, (2) another available lot or right, or (3) 80% of the owner's original purchase price. Additionally, for those lots acquired after July 24, 1986, the bill requires a township to offer an owner who does not renew ownership rights another available lot or right. Finally, the bill requires townships that operate a website to also publish notice of its intent to reenter a lot or right on its website.

The fiscal impact of the bill will depend on the number of applicable lots or rights for which a township will reclaim its 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. Some or all of this expense could be offset, however, if the lots are resold. According to the Ohio Township Association, townships in Ohio operate approximately 2,400 cemeteries.