



## Ohio Revised Code

### Section 5301.69 Who may acquire conservation or agricultural easement.

Effective: September 28, 2012

Legislation: House Bill 509 - 129th General Assembly

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(A) The director of natural resources, the board of park commissioners of a park district created under Chapter 1545. of the Revised Code, the board of park commissioners of a township park district created under section 511.18 of the Revised Code, the board of directors of a conservancy district created under Chapter 6101. of the Revised Code, the board of supervisors of a soil and water conservation district created under Chapter 1515. of the Revised Code, the board of trustees of a regional water and sewer district created under Chapter 6119. of the Revised Code, the board of county commissioners of a county, the board of township trustees of a township, or the legislative authority of a municipal corporation may acquire conservation easements in the name of the state, the district, or the county, township, or municipal corporation in the same manner as other interests in land may be acquired under section 307.02, 307.18, 505.10, 505.261, 511.23, 717.01, 1501.01, 1515.08, 1545.11, 6101.15, or 6119.111 of the Revised Code. Each officer, board, or authority acquiring a conservation easement shall name an appropriate administrative officer, department, or division to supervise and enforce the easement.

(B) A charitable organization may acquire and hold conservation easements if it is exempt from federal taxation under subsection 501(a) and is described in subsection 501(c) of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, and organized for any of the following purposes: the preservation of land areas for public outdoor recreation or education, or scenic enjoyment; the preservation of historically important land areas or structures; or the protection of natural environmental systems. Such a charitable organization also may acquire and hold agricultural easements subject to the limitation that it may do so only on land that is valued for purposes of real property taxation at its current value for agricultural use under section 5713.31 of the Revised Code or that constitutes a homestead when the easement is granted.