



# OHIO LEGISLATIVE SERVICE COMMISSION

Terry Steele

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## Fiscal Note & Local Impact Statement

**Bill:** H.B. 454 of the 132nd G.A.  
(L\_132\_1580-2)

**Status:** In House State and Local Government

**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

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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 in the bill. Under the bill, if an owner responds after 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. The bill additionally 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 or recouped, however, if the lots are resold. According to the Ohio Township Association, townships in Ohio operate approximately 2,400 cemeteries.

## **Synopsis of Fiscal Effect Changes**

The changes included in the substitute version of the bill do not appear to change the fiscal impact of the bill. Specifically, the substitute version of the bill changes the methods of compensating owners of lots purchased before July 24, 1986. It now requires townships to offer the owners of these lots the option to renew the owner's interest in the lot, elect to move to an alternate lot or right, or receive compensation of 80% of the original purchase price of the lot. Additionally, for those lots acquired after July 24, 1986, the substitute bill requires a township to offer an owner who does not renew ownership rights another available lot or right. The substitute bill also requires a township that operates a website to publish notice of its intent to reenter a lot or right on its website.

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