



Ohio Administrative Code

Rule 1501:3-10-07 Special provisions for property certified prior to November 7, 1994.

Effective: July 1, 2023

Forest land certified as eligible by the division for taxation in accordance with section 5713.23 of the Revised Code prior to November 7, 1994 shall not be subject to rules 1501:3-10-02 to 1501:3-10-06 of the Administrative Code. These forest lands will be subject to the following provisions.

(A) The forest land certified under this rule will consist of a minimum of five contiguous acres and will be no less than one hundred and twenty feet wide. It will be accessible for management and meet the definition of forest land as specified in paragraph (P) of rule 1501:3-10-01 of the Administrative Code, except that no management plan will be required. For the purposes of forest land acreage determination, a minimum of one acre will be deducted for any house or building site.

(B) Forest land certified under this rule will be protected from:

(1) Grazing; and

(2) Wildfire

(C) Additions and deletions from certified forest land:

(1) Forest land acreage may be added to forest land certified under this rule only if together the total forest land meets all eligibility requirements of paragraphs (C), (D), and to (F) of rule 1501:3-10-02 of the Administrative Code. The minimum acreage eligible for certification is specified in paragraph (A) of this rule.

(2) Forest land certified under this rule will not be converted to a use other than for production of a merchantable forest product. In the event of such a conversion, a notice of violation will be forwarded to the county auditor and the certification will be canceled for the forest land.

(D) Changes in ownership:



(1) Any change in ownership will result in the cancellation of forest land certification except that an ownership change to affect the transfer of a certified property to one or more family members as defined in paragraph (O) of rule 1501:3-10-01 of the Administrative Code will not result in the cancellation of certification upon the affirmation by the family member or members to the original agreement terms (FT-7) and forest management plan if applicable.

(2) When certified forest land is divided or split into two or more ownerships, the certification is canceled except when certified forest land is divided or split by the owner to effect the transfer to one or more family member(s) as defined in paragraph (O) of rule 1501:3-10-01 of the Administrative Code. A family member or members, including the original owner, may request one revision to certified forest land meeting the provisions in paragraphs (A) and (B) of this rule, upon the affirmation by the family member or members to the original agreement terms (FT-7) and forest management plan if applicable. Each new owner may apply for certification as specified in rule 1501:3-10-02 of the Administrative Code.