

## Ohio Revised Code

Section 5713.32 County auditor to notify applicant when land not devoted exclusively to agricultural use.

Effective: November 2, 2018

Legislation: House Bill 34 - 132nd General Assembly

(A) Prior to the first Monday in October, the county auditor shall notify each person who filed an application or an amended application under section 5713.31 of the Revised Code and whose land the auditor determines is not land devoted exclusively to agricultural use, of the reason for such determination. The auditor shall send that notice either by certified mail or, if the auditor has record of an internet identifier of record associated with the person, by ordinary mail and by that internet identifier of record. As used in this division, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.

(B) A complaint against the auditor's determination may be made in the manner prescribed in section 5715.19 of the Revised Code.