



Ohio Administrative Code Rule 1501:3-10-02 Forest land eligibility.

Effective: December 18, 2025

Lands certified as eligible by the chief for taxation in accordance with section 5713.23 of the Revised Code prior to November 7, 1994 shall remain certified as long as those lands comply with rule 1501:3-10-07 of the Administrative Code. No lands shall be certified as eligible by the chief pursuant to section 5713.23 of the Revised Code after the effective date of these rules unless lands meet the minimum qualifications of forest land and comply with the requirements of these rules.

(A) The forest land to be certified shall consist of a minimum of ten acres on individual or contiguous parcels and shall be: no less than one hundred and twenty feet wide; 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.

(B) The forest land to be certified shall have a forest management plan per rule 1501:3-10-04 of the Administrative Code.

(C) Forest plantations are eligible for certification that meet the definition in paragraph (R) of rule 1501:3-10-01 of the Administrative Code.

(D) If buildings exist on the forest land, the areas that are in total occupancy by the buildings shall be excluded prior to determining classification. In the cases of a homesite, a minimum of one acre shall be deducted from the total acreage prior to classification. Acreage contained in streams, rivers, utility and railroad rights-of-way, roads, and other non-forested strips shall be deducted from the forested acreage where they exceed, on average, one hundred twenty feet in width. Natural or man-made lakes and ponds shall be deducted where said structures exceed one acre in size. If acreage deductions are made from forest land pursuant to this paragraph, the remaining acreage must be a minimum of ten acres.

(E) Property lines and boundary lines between forest land to be classified and forest land not to be considered for classification shall be visibly marked by the owner prior to examination. The



markings shall be made by one of the following: blazing of trees with paint, or installation of fence, posts or stakes or metal or plastic signs measuring at least 4 inches by 4 inches square or having a four inch diameter. Each mark shall be visible from the adjacent mark and no farther than one hundred feet apart. Posts or stakes used to meet the requirements of this paragraph must have a height of at least four and one half feet above the ground and be of a material that has a life-span of at least ten years when subject to the natural elements including but not limited to decay and photo-degradation.

(F) Lands from which a merchantable forest product has been cut or removed within three years prior to the time of application will be eligible for certification only if the removal resulted in an acceptable silvicultural practice as determined in the sole discretion of the division. . The requirement of this paragraph is waived if the removal of the merchantable forest product was accomplished under a previous owner.

(G) Before forest land can be certified eligible under this rule, the owner must affirm their intent to engage in management as defined in paragraph (V) of rule 1501:3-10-01 of the Administrative Code, and must have completed the marking of property lines and boundary lines between forest land to be classified and forest land not to be considered for classification, as specified in paragraph (E) of this rule. Only lands engaged in management for three years are eligible to be certified under this rule.