



## Ohio Administrative Code

### Rule 1501:3-10-03 Application process and fee.

Effective: January 28, 2019

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(A) Each owner of forest land desiring to have land classified under the provisions of section 5713.22 of the Revised Code shall apply to the chief, through the local division representative, who shall make available the appropriate application forms.

(B) Each application, as defined in paragraph (B) of rule 1501:3-10-01 of the Administrative Code, shall be post marked or received by July first accompanied by a nonrefundable application fee of seventy-five dollars payable to the Ohio division of forestry. The chief may waive the application fee if such waiver is deemed equitable and justified.

(C) The agreement and request for classification of forest land forms, signed by the owner, shall be forwarded by the owner to the chief for review and approval. The signatures on the completed forms must be that of the person(s) meeting the definition of owner as specified in paragraph (BB) of rule 1501:3-10-01 of the Administrative Code.

(D) Upon receipt of request for classification of forest land (DNR Form FT-6) and one map with the property boundary delineated, the chief will cause an examination of the forest land. Such examination will be made at the convenience of the division and as soon as is practicable after the DNR form FT-6 and property boundary map are received and where property and forest boundary lines are marked according to paragraph (E) of rule 1501:3-10-02 of the Administrative Code.

(E) The chief shall forward a copy of the signed agreement form (DNR form FT-7), map, and certificate of approval to the county auditor in the county where the eligible parcel is located. The auditor will then tax the property as prescribed by section 5713.23 of the Revised Code. Forest land that is certified by the chief prior to the tax listing date shall receive the tax reduction by the county auditors for that tax year.

(F) Separate applications must be made for each non-contiguous parcel of land. Contiguous parcels may be included on one application as long as the eligible forest land contained therein has the



same owner.

(G) Should certification of forest land be denied, the owner may appeal in writing to the chief. The appeal must indicate the owner name, county in which the parcel resides, parcel number and must state the reason(s) for appeal.