



Ohio Administrative Code

Rule 5703-25-34 Use of prescribed agricultural use value of land tables by county auditor.

Effective: January 12, 2018

(A) After the county auditor has determined that the application or amended application for the auditor to value land at its agricultural use, filed as provided by sections 5713.31 and 5713.38 of the Revised Code is complete and the information thereon is correct the auditor shall, prior to the first Monday in June, view or cause to be viewed the land described in the application and determine whether the land is devoted exclusively to agricultural use as defined in division (A) of section 5713.30 of the Revised Code. If the auditor, as of the first Monday in June, determines that the land is devoted exclusively to agricultural use the auditor shall appraise it for real property tax purposes as provided in this chapter.

(B) The first step in the appraisal of land used exclusively for agricultural use is to determine from county soil survey maps, soil maps of individual farms prepared by the division of land and soil of the department of natural resources of Ohio and/or the soil conservation service, U.S.D.A., or other sources of information the different soil types, land capability classes and land uses together with the acreage in each category for the tract or parcel. Where detailed soil surveys are not available the county auditor shall consult with the soil conservation service and other knowledgeable sources on the most practical way to utilize the prescribed tables.

(C) Soil scientists, in preparing a detailed soil survey or individual soil conservation maps indicate different soil categories by "mapping units" shown on the map by the "map symbol" with the area included in this unit outlined. As an example, in the soil survey of Fayette County, recently released, "CaB2" is the map symbol for "Cana silt loam" occurring on a two to six per cent slope, moderately eroded and further described as having a "Land Capability Class II" rating. While there might be some variance all soil maps follow a standard system of notation.

(D) After delineation of the boundaries of the farm or tract on the soil map the acreage in each soil type and land capability class can be measured with a grid or planimeter. The standard soil survey map uses a scale of four inches to a mile, thus each square inch is equal to forty acres and a quarter square inch is equal to ten acres. The enlargement of soil maps to a scale of eight inches to a mile



will allow for more accurate estimation of soil areas. Isolated areas of five acres or less in a mapping unit may be classified with the mapping unit surrounding it or adjacent. When each soil type and land capability class has been identified and the acreage determined the information is to be listed on the property record card. It should be noted that once this information is initially recorded and verified that a permanent inventory of soil information will have been established for a parcel, with very few exceptions, unless the property boundaries are changed.

(E) If a particular soil type is not included in the "current agricultural use value of land table or tables" prescribed by the tax commissioner for the given year, in said county as described in rule 5703-25-33 of the Administrative Code, then the county auditor shall contact the tax commissioner to secure the per acre unit value for the soil type. The tax commissioner shall then compute a use value as prescribed in rule 5703-25-33 of the Administrative Code for that soil type.

(F) Since land capability classes I through IV are suitable for general field crops the cropland price shall be used for soil areas in these classes unless an investment in capital such as clearing or drainage is needed to convert the land from its present use such as woods to tillable cropland. If by simply plowing, etc. the land can be converted no adjustment is needed. Where such adjustment is needed it shall be made by using the per acre value of cropland for the next highest numbered land capability class for the specific mapping unit until the land is converted to cropland use. Woodland prices for classes I through IV in the prescribing tables allow for clearing and drainage in classes I and II and clearing in classes III and IV. Land capability classes V through VIII are priced as pasture or woodland according to prescribed tables.

In the classification of the various soil types into soil management groups and the calculation of minimum yields under good management the hazards of the various soil types such as drainage, erosion, shallow, droughty or stony soils has been recognized and accounted for.

(G) Farm ponds shall be priced as class V pasture land in the appropriate soil management group. Reclaimed strip mine land often has a better agricultural potential than in its original state depending on the geological origin of the soil. Until better means are devised reclaimed strip mine land used as cropland shall be priced as class IV land or such other classification as may be determined based on the slope of the ground and other soil characteristics or properties. If in wood and pasture classify as class VI in the proper use unless another classification is justified as previously stated. Unreclaimed



strip mine land, gravel pits, etc. unsuitable for agricultural use shall be priced as class VIII land.

(H) Where special "agricultural uses" are peculiar to and typical of an area, individual appraisals must be made to determine the agricultural use land value. In some cases, for example, a greenhouse operation in an urban location, the agricultural land value can be determined by the use of the land residual appraisal technique using the present special agricultural use as the highest and best use. The income stream attributed to the land would then be capitalized to determine the agricultural use land value. The land residual technique is extremely sensitive therefore caution must be used to be certain that the net income capitalized is typical for the specific usage.

(I) One acre for each residence on a parcel shall be valued as a homesite in the same manner as similar homesites in the area on a market value basis. Land shall not be valued on a homesite basis unless there is a building or a house trailer used for human habitation located on such parcel. Improvements including residences, agricultural service and other buildings are valued and assessed as provided in rules 5703-25-05 to 5703-25-17 of the Administrative Code.

(J) The county auditor shall deduct from the value of each separate parcel of real property the amount of land occupied and used by a canal or used as a public highway as provided in section 5713.04 of the Revised Code.

(K) The agricultural use land value shall be the total of values extended by application of unit values from the "Current Agricultural Land Use Tables" and the value of the homesites. The total "agricultural use land value" is entered on the real property record required by section 5713.03, of the Revised Code, together with the "true value" of the land as determined in accordance with Section 2, Article XIII of the Ohio Constitution. Any difference in value shall be noted on the real property record.

(L) Where adjustment in values is needed due to hazards, such as floods, weed infestation, etc., peculiar to a specific tract the auditor has the authority to make such adjustment or in the event the land value of a parcel or tract, as calculated from the "current agricultural use value of land tables," exceeds or is less than the value indicated by the sale of the parcel or comparable properties in the area where the consideration was determined under the conditions prescribed by the definition of "Current Agricultural Use Value of Land" in rule 5703-25-30 of the Administrative Code the



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current agricultural use value of land shall be determined on the basis of such sale or sales.