



Ohio Administrative Code

Rule 5703-25-35 Determination of current agricultural use taxable value of land and total taxable value of parcels in counties that completed sexennial reappraisals for tax year 1972 or later.

Effective: January 12, 2018

In counties that have completed a sexennial reappraisal of real property for taxable purposes in 1972 or later the agricultural use land taxable value shall be the same percentage of agricultural use land value as that prescribed by rule 5703-25-06 of the Administrative Code, or any future revision of such rule, currently thirty-five per cent, to determine taxable value of all other taxable real property. The total taxable value of the parcel shall be calculated by adding the current agricultural use land taxable value to the taxable value of the improvements determined as required by rule 5703-25-06 of the Administrative Code.
