



## Ohio Revised Code

### Section 5713.31 County auditor to value land for real property tax purposes - application fee.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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At any time after the first Monday in January and prior to the first Monday in March of any year, an owner of agricultural land may file an application with the county auditor of the county in which such land is located, requesting the auditor to value the land for real property tax purposes at the current value such land has for agricultural use, in accordance with section 5715.01 of the Revised Code and the rules adopted by the commissioner for the valuation of such land. An owner's first application with respect to the owner's land shall be in the form of an initial application. Each application filed in ensuing consecutive years after the initial application by that owner shall be in the form of a renewal application. The commissioner shall prescribe the form of the initial and the renewal application, but the renewal application shall require no more information than is necessary to establish the applicant's continued eligibility to have the applicant's land valued for agricultural use, for all lots, parcels, or tracts of land, or portions thereof, within a county, that have been valued at the current value of such land for agricultural use in the preceding tax year. If, on the first day of January of the tax year, any portion of the applicant's agricultural land is used for a conservation practice or devoted to a land retirement or conservation program under an agreement with an agency of the federal government, the applicant shall so indicate on the initial or renewal application.

On or before the second Tuesday after the first Monday in March, the auditor shall determine whether the current owner of any lot, parcel, or tract of land or portion thereof contained in the preceding tax year's agricultural land tax list failed to file an initial or renewal application, as appropriate, for the current tax year with respect to such lot, parcel, or tract or portion thereof. The auditor shall forthwith notify, by certified mail, each owner who failed to file an application that unless application is filed with the auditor prior to the first Monday of April of the current year, the land will be valued for real property tax purposes in the current tax year at its true value in money and that the recoupment required by sections 5713.34 and 5713.35 of the Revised Code will be placed on the current year's tax list and duplicate for collection.

Each initial application shall be accompanied by a fee of twenty-five dollars. Application fees shall



be paid into the county treasury to the credit of the real estate assessment fund created under section 325.31 of the Revised Code.

Upon receipt of an application and payment of the required fee the auditor shall determine whether the information contained therein is correct and the application complete.

If the auditor determines the information is incorrect or the application is incomplete, the auditor shall return the application to the applicant by certified mail with an enumeration of the items which are incorrect or incomplete. An applicant may file an amended application, without charge, within fifteen days of the receipt of the returned application.

If the auditor determines the application or amended application is complete and the information therein is correct, the auditor shall, prior to the first Monday in August, view or cause to be viewed the land described in the application and determine whether the land is land devoted exclusively to agricultural use.

If the auditor determines, which determination shall be made as of the first Monday of August, annually, that the land is land devoted exclusively to agricultural use, the auditor shall appraise it for real property tax purposes in accordance with section 5715.01 of the Revised Code and the rules adopted by the commissioner for the valuation of land devoted exclusively to agricultural use and such appraised value shall be the value used by the auditor in determining the taxable value of such land for the current tax year under section 5713.03 of the Revised Code and as shown on the general tax list compiled under section 319.28 of the Revised Code.

The auditor shall enter on the real property record required under section 5713.03 of the Revised Code for the tract, lot, or parcel of land so appraised, in addition to the other information required to be recorded thereon, its value as land devoted exclusively to agricultural use based on the values determined by the commissioner for each soil type present in the tract, lot, or parcel. Subject to division (A)(1) of section 5713.34 of the Revised Code, tracts, lots, or parcels of land or portions thereof used for a conservation practice or devoted to a land retirement or conservation program under an agreement with an agency of the federal government on the first day of January of the tax year shall be valued at the lowest valued of all soil types listed in the commissioner's annual publication of the per-acre agricultural use values for each soil type in the state.