



Ohio Revised Code

Section 5713.34 Portion of tax savings on converted lands may be recouped.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A)(1) Upon the conversion of all or any portion of a tract, lot, or parcel of land devoted exclusively to agricultural use a portion of the tax savings upon such converted land shall be recouped as provided for by Section 36, Article II, Ohio Constitution by levying a charge on such land in an amount equal to the amount of the tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs. If the auditor discovers that agricultural land valued at the lowest valued soil type, pursuant to section 5713.31 of the Revised Code, because of its use for a conservation practice or devotion to a land retirement or conservation program ceases to be used or devoted to such purposes sooner than thirty-six months after the initial certification, the auditor shall levy a charge on such agricultural land in an amount equal to the reduction in taxes resulting from the land's valuation at the lowest valued soil type, rather than valuation at its actual soil type, in all preceding years the land was so valued, not to exceed the most recent three years. The charges levied under this section shall constitute a lien of the state upon such converted land as of the first day of January of the tax year in which the charge is levied and shall continue until discharged as provided by law.

(2) Upon the conversion of an adequately described portion of a tract, lot, or parcel of land, the county auditor shall divide any numbered permanent parcel into economic units and value each unit individually for the purpose of levying the charge under division (A)(1) of this section against only the converted portion.

(3) A charge shall not be levied under this section for the conversion of a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use if the conversion is incident to the construction or installation of an energy facility, as defined in section 5727.01 of the Revised Code, and if the remaining portion of the tract, lot, or parcel continues to be devoted exclusively to agricultural use.

(B) Except as otherwise provided in division (C) or (D) of this section, a public entity that acquires by any means and converts land devoted exclusively to agricultural use and a private entity granted the power of eminent domain that acquires by any means and converts land devoted exclusively to



agricultural use shall pay the charge levied by division (A) of this section and shall not, directly or indirectly, transfer the charge to the person from whom the land is acquired. A person injured by a violation of this division may recover, in a civil action, any damages resulting from the violation.

(C) The charge levied by division (A)(1) of this section does not apply to the conversion of land acquired by a public entity by means other than eminent domain and thereafter used exclusively for a public purpose that leaves the land principally undeveloped when either of the following conditions applies:

(1) In the case of land so acquired and converted by a park district created under Chapter 1545. of the Revised Code, the land is located within the boundaries of the park district.

(2) In the case of land so acquired and converted by a public entity other than a park district created under Chapter 1545. of the Revised Code, the land is located within the boundaries of any city, local, exempted village, or joint vocational school district that is wholly or partially located within the boundaries of the public entity that so acquired and converted the land.

If all or any portion of a tract, lot, or parcel of such land is later developed or otherwise converted to a purpose other than one of the purposes enumerated under division (E)(1) of this section, the charge levied by division (A)(1) of this section shall be levied against such developed or converted land as otherwise required by that division.

The county auditor of the county in which the land is located shall determine annually whether all or any portion of a tract, lot, or parcel of land formerly converted to a purpose enumerated under division (E)(1) of this section has been developed in such a way or converted to such a purpose as to require the charge levied by division (A)(1) of this section to be levied against the land so developed or converted.

(D) Division (B) of this section does not apply to a public entity that acquires by means other than eminent domain and converts land devoted exclusively to agricultural use to use for public, active or passive, outdoor education, recreation, or similar open space uses when either of the following conditions applies:



(1) In the case of land so acquired and converted by a park district created under Chapter 1545. of the Revised Code, the land is located outside the boundaries of the park district.

(2) In the case of land so acquired and converted by a public entity other than a park district created under Chapter 1545. of the Revised Code, the land is located outside the boundaries of any city, local, exempted village, or joint vocational school district that is wholly or partially located within the boundaries of the public entity that so acquired and converted the land.

(E) As used in divisions (C) and (D) of this section:

(1) "Principally undeveloped" means a parcel of real property that is used for public, active or passive, outdoor education, recreation, or similar open space uses and contains only the structures, roadways, and other facilities that are necessary for such uses.

(2) "Public entity" means any political subdivision of this state or any agency or instrumentality of a political subdivision.