



Ohio Revised Code

Section 5713.35 Conversion of land on agricultural land tax list - determination of charges.

Effective: September 21, 1982

Legislation: House Bill 379 - 114th General Assembly

On or before the second Monday in September the county auditor shall examine the agricultural land tax list maintained under section 5713.33 of the Revised Code and determine if there has been a conversion of land devoted exclusively to agricultural use of any tract, lot, or parcel of land on such list.

Upon determining there has been a conversion of land devoted exclusively to agricultural use the auditor shall determine the dollar amount of the charge levied against such tract, lot or parcel of land under section 5713.34 of the Revised Code and shall place such amount as a separate item on the tax list for the current tax year to be collected by the county treasurer in the same manner and at the same time as real property taxes levied against such land for the current calendar year are collected. Upon the collection of any charge made under this section and any penalties and interest arising thereon, the auditor, after deducting all fees allowed on the collection of moneys on the tax list and duplicate, shall distribute the full amount thereof among the taxing districts in which the lands against which such amounts have been charged are located in proportion to the per cent of the total real property taxes levied upon such lands in the preceding tax year by each such subdivision. Money distributed to a subdivision under this section shall be allocated among and paid into its various funds in the same proportion that the real property taxes levied during the preceding tax year that are required to be paid into each fund bear to the total real property taxes levied during such year.
