



Ohio Revised Code

Section 5713.38 Application for change of valuation of land.

Effective: November 26, 1975

Legislation: House Bill 651 - 111th General Assembly

Notwithstanding section 5713.31 of the Revised Code, in any year in which the county auditor has not advertised the completion of his reappraisal or equalization or notified the owner of agricultural land of a change in the valuation of such land prior to the date on which the owner may file an application requesting the auditor to value the land for real property tax purposes at the current value such land has for agricultural use, and there is an increase in such valuation in that year, the owner may file such application for that tax year at any time prior to the first Monday in March of the following calendar year. When filed, such application shall be considered a properly filed application for such valuation on the basis of agricultural use and, if the auditor determines such land otherwise qualifies for such valuation, the auditor shall determine the value such land has for agricultural use. If the agricultural use valuation is less than the valuation used by the auditor to determine the taxable value of such land for the tax year for which the application is filed, he shall proceed as if the valuation had been reduced by the board of revision pursuant to section 5715.19 of the Revised Code.

Any real property taxes paid by the owner based on the higher valuation, in excess of the property taxes that would have been due and payable had the land been valued on the basis of its agricultural use, shall be treated as an overpayment of real property taxes in the manner prescribed by section 5715.22 of the Revised Code.
