

**Topic:** Ten-year limit; CAUV values; valuation of exempt property

\_\_\_\_\_ moved to amend as follows:

1        In line 4 of the title, after "development" insert "for ten  
2 years or"

3        In line 19, delete "Ascribed taxable" and insert  
4 "Unexempted"

5        In line 22, after the first "the" insert "nonagricultural"

6        In line 31, delete "ascribed taxable" and insert "unexempted"

7        In line 32, delete "ascribed taxable" and insert  
8 "unexempted"

9        In line 50, delete ". . . B. . . ." and insert "H.B. 371"

10        After line 55, insert:

11        "(7) "Nonagricultural taxable value" means the taxable  
12 value of land as if such land were valued and assessed for a tax  
13 year pursuant to Section 2 of Article XII, Ohio Constitution,  
14 and not in accordance with Section 36 of Article II, Ohio  
15 Constitution."

16        In line 56, delete "ascribed"

17        In line 57, delete "taxable" and insert "unexempted"

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18 In line 62, after "each" insert "of the nine"; delete "year  
19 until"

20 In line 63, delete "and including" and insert "years,  
21 except that the exemption shall not apply beginning with the tax  
22 year that begins after"

23 After line 74, insert:

24 "(D) Nothing in this section shall be construed to  
25 authorize a parcel subject to the partial exemption authorized  
26 by this section to be valued and assessed for taxation in any  
27 manner other than in accordance with Section 36 of Article II or  
28 Section 2 of Article XII, Ohio Constitution, as applicable to  
29 the parcel."

30 The motion was \_\_\_\_\_ agreed to.