

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 606**

**Representatives Patterson, LaTourette**

**Cosponsors: Representatives Boggs, Craig, Ginter, Koehler, O'Brien**

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**A BILL**

To amend sections 321.24, 929.01, 5713.30, and 5713.34 and to enact section 5709.29 of the Revised Code to authorize a property tax exemption for land used for commercial maple sap extraction and to reimburse, up to \$3 million per year, local governments for revenue lost from the exemption.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 321.24, 929.01, 5713.30, and 5713.34 be amended and section 5709.29 of the Revised Code be enacted to read as follows:

**Sec. 321.24.** (A) On or before the fifteenth day of February, in each year, the county treasurer shall settle with the county auditor for all taxes and assessments that the treasurer has collected on the general duplicate of real and public utility property at the time of making the settlement. If the county treasurer has made or will make advance payments to the several taxing districts of current year unpaid taxes under section 321.341 of the Revised Code before collecting them, the

county treasurer shall take the advance payments into account 19  
for purposes of the settlement with the county auditor under 20  
this division. 21

(B) On or before the thirtieth day of June, in each year, 22  
the treasurer shall settle with the auditor for all advance 23  
payments of general personal and classified property taxes that 24  
the treasurer has received at the time of making the settlement. 25

(C) On or before the tenth day of August, in each year, 26  
the treasurer shall settle with the auditor for all taxes and 27  
assessments that the treasurer has collected on the general 28  
duplicates of real and public utility property at the time of 29  
making such settlement, not included in the preceding February 30  
settlement. If the county treasurer has made or will make 31  
advance payments to the several taxing districts of the current 32  
year delinquent taxes under section 321.341 of the Revised Code 33  
before collecting them, the county treasurer shall take the 34  
advance payments into account for purposes of the settlement 35  
with the county auditor under this division. 36

(D) On or before the thirty-first day of October, in each 37  
year, the treasurer shall settle with the auditor for all taxes 38  
that the treasurer has collected on the general personal and 39  
classified property duplicates, and for all advance payments of 40  
general personal and classified property taxes, not included in 41  
the preceding June settlement, that the treasurer has received 42  
at the time of making such settlement. 43

(E) In the event the time for the payment of taxes is 44  
extended, pursuant to section 323.17 of the Revised Code, the 45  
date on or before which settlement for the taxes so extended 46  
must be made, as herein prescribed, shall be deemed to be 47  
extended for a like period of time. At each such settlement, the 48

auditor shall allow to the treasurer, on the moneys received or 49  
collected and accounted for by the treasurer, the treasurer's 50  
fees, at the rate or percentage allowed by law, at a full 51  
settlement of the treasurer. 52

(F) Within thirty days after the day of each settlement of 53  
taxes required under divisions (A) and (C) of this section, the 54  
treasurer shall certify to the tax commissioner any adjustments 55  
that have been made to the amount certified previously pursuant 56  
to section 319.302 of the Revised Code and that the settlement 57  
has been completed. Upon receipt of such certification, the 58  
commissioner shall provide for payment to the county treasurer 59  
from the general revenue fund of an amount equal to one-half of 60  
the amount certified by the treasurer in the preceding tax year 61  
under section 319.302 of the Revised Code, less one-half of the 62  
amount computed for all taxing districts in that county for the 63  
current fiscal year under section 5703.80 of the Revised Code 64  
for crediting to the property tax administration fund. Such 65  
payment shall be credited upon receipt to the county's undivided 66  
income tax fund, and the county auditor shall transfer to the 67  
county general fund from the amount thereof the total amount of 68  
all fees and charges which the auditor and treasurer would have 69  
been authorized to receive had such section not been in effect 70  
and that amount had been levied and collected as taxes. The 71  
county auditor shall distribute the amount remaining among the 72  
various taxing districts in the county as if it had been levied, 73  
collected, and settled as real property taxes. The amount 74  
distributed to each taxing district shall be reduced by the 75  
total of the amounts computed for the district under section 76  
5703.80 of the Revised Code, but the reduction shall not exceed 77  
the amount that otherwise would be distributed to the taxing 78  
district under this division. The tax commissioner shall make 79

available to taxing districts such information as is sufficient 80  
for a taxing district to be able to determine the amount of the 81  
reduction in its distribution under this section. 82

(G) (1) ~~Within thirty days after the day of the settlement~~ 83  
~~required in division (D) of this section, On or before the first~~ 84  
~~day of March each year, the county treasurer-auditor of each~~ 85  
~~county shall notify-certify to the tax commissioner-that the~~ 86  
~~settlement has been completed the amount of tax that would have~~ 87  
~~been assessed on maple forest land appearing on the exempt list~~ 88  
~~for the preceding tax year if the land had not been exempted~~ 89  
~~under section 5709.29 of the Revised Code. Upon receipt of that~~ 90  
~~notification, the-Except as otherwise provided in this division,~~ 91  
~~the commissioner, within sixty days after a settlement of taxes~~ 92  
~~under divisions (A) and (C) of this section, shall provide for~~ 93  
~~payment to the county treasurer from the general revenue fund of~~ 94  
~~an amount equal to one-half of the amount certified-under former-~~ 95  
~~section 319.311 of the Revised Code and paid in the state's-~~ 96  
~~fiscal year 2003 multiplied by the percentage specified in-~~ 97  
~~division (C) (2) of this section. The payment, which shall be~~ 98  
~~credited upon receipt to the county's undivided income tax fund,~~ 99  
~~and. If the total amount certified for all counties under this~~ 100  
~~division exceeds three million dollars, the amount to be paid to~~ 101  
~~each county treasurer shall be reduced by such an amount that~~ 102  
~~the payment bears the same ratio to the amount certified for the~~ 103  
~~county that three million dollars bears to the total amount~~ 104  
~~certified for all counties. Immediately upon receipt of funds~~ 105  
~~into the county's undivided income tax fund under this division,~~ 106  
~~the county auditor shall distribute the amount thereof among the~~ 107  
~~various to each taxing districts of authority in the county-as-~~ 108  
~~if it had been levied, collected, and settled as personal-~~ 109  
~~property taxes an amount equal to the total amount to be~~ 110

distributed to all such taxing authorities multiplied by a 111  
fraction, the numerator of which equals the amount of tax levied 112  
by the taxing authority that would have been assessed on maple 113  
forest land appearing on the exempt list for the preceding tax 114  
year if the land had not been exempted under section 5709.29 of 115  
the Revised Code, and the denominator of which equals the amount 116  
certified for the county under this division. ~~The~~ Any amount 117  
received by a taxing ~~district~~ authority under this division 118  
shall be apportioned among its funds in the same proportion as 119  
the ~~current preceding tax year's personal-property taxes are~~ 120  
were apportioned. 121

~~(2) Payments required under division (G) (1) of this~~ 122  
~~section shall be made at the following percentages of the amount~~ 123  
~~certified under former section 319.311 of the Revised Code and~~ 124  
~~paid under division (G) (1) of this section in the state's fiscal~~ 125  
~~year 2003:~~ 126

~~(a) In fiscal year 2004, ninety per cent;~~ 127

~~(b) In fiscal year 2005, eighty per cent;~~ 128

~~(c) In fiscal year 2006, sixty-four per cent;~~ 129

~~(d) In fiscal year 2007, forty per cent;~~ 130

~~(e) In fiscal year 2008, thirty-two per cent;~~ 131

~~(f) In fiscal year 2009, sixteen per cent.~~ 132

~~After fiscal year 2009, no payments shall be made under~~ 133  
~~division (G) (1) of this section. On or before the tenth day of~~ 134  
March of each year, beginning in 2020, the tax commissioner 135  
shall certify to the chief of the division of forestry in the 136  
department of natural resources the total amount certified for 137  
all counties under division (G) (1) of this section. 138

(H) (1) On or before the fifteenth day of April each year, 139  
the county treasurer shall settle with the county auditor for 140  
all manufactured home taxes that the county treasurer has 141  
collected on the manufactured home tax duplicate at the time of 142  
making the settlement. 143

(2) On or before the fifteenth day of September each year, 144  
the county treasurer shall settle with the county auditor for 145  
all remaining manufactured home taxes that the county treasurer 146  
has collected on the manufactured home tax duplicate at the time 147  
of making the settlement. 148

(3) If the time for payment of such taxes is extended 149  
under section 4503.06 of the Revised Code, the time for making 150  
the settlement as prescribed by divisions (H) (1) and (2) of this 151  
section is extended for a like period of time. 152

(I) On or before the second Monday in September of each 153  
year, the county treasurer shall certify to the tax commissioner 154  
the total amount by which the manufactured home taxes levied in 155  
that year were reduced pursuant to section 319.302 of the 156  
Revised Code. Within ninety days after the receipt of such 157  
certification, the commissioner shall provide for payment to the 158  
county treasurer from the general revenue fund of an amount 159  
equal to the amount certified by the treasurer. Such payment 160  
shall be credited upon receipt to the county's undivided income 161  
tax fund, and the county auditor shall transfer to the county 162  
general fund from the amount thereof the total amount of all 163  
fees and charges that the auditor and treasurer would have been 164  
authorized to receive had such section not been in effect and 165  
that amount had been levied and collected as manufactured home 166  
taxes. The county auditor shall distribute the amount remaining 167  
among the various taxing districts in the county as if it had 168

been levied, collected, and settled as manufactured home taxes. 169

**Sec. 929.01.** As used in this chapter: 170

(A) "Agricultural production" means commercial 171  
aquaculture, algaculture meaning the farming of algae, 172  
apiculture, animal husbandry, or poultry husbandry; the 173  
production for a commercial purpose of timber, field crops, 174  
tobacco, fruits, vegetables, nursery stock, ornamental shrubs, 175  
ornamental trees, flowers, or sod; the growth of timber for a 176  
noncommercial purpose if the land on which the timber is grown 177  
is contiguous to or part of a parcel of land under common 178  
ownership that is otherwise devoted exclusively to agricultural 179  
use; or any combination of such husbandry, production, or 180  
growth; and includes the processing, drying, storage, and 181  
marketing of agricultural products when those activities are 182  
conducted in conjunction with such husbandry, production, or 183  
growth. 184

"Agricultural production" includes conservation practices, 185  
provided that the tracts, lots, or parcels of land or portions 186  
thereof that are used for conservation practices comprise not 187  
more than twenty-five per cent of tracts, lots, or parcels of 188  
land that are otherwise devoted exclusively to agricultural use 189  
and for which an application is filed under section 929.02 of 190  
the Revised Code. 191

(B) "Withdrawal from an agricultural district" includes 192  
the explicit removal of land from an agricultural district, 193  
conversion of land in an agricultural district to use for 194  
purposes other than agricultural production, and withdrawal of 195  
land from a land retirement or conservation program to use for 196  
purposes other than agricultural production. Withdrawal from an 197  
agricultural district does not include land described in 198

division (A) ~~(4)~~ (3) of section 5713.30 of the Revised Code. 199

(C) "Conservation practice" has the same meaning as in 200  
section 5713.30 of the Revised Code. 201

**Sec. 5709.29.** (A) As used in this section: 202

(1) "Maple forest land" means parcels of land or portions 203  
thereof bearing a stand of maple trees and located wholly or 204  
partly in the same contiguous area, provided all of the 205  
following apply to the land: 206

(a) During the tax year, an average of at least thirty 207  
taps are drilled into at least twelve of those maple trees per 208  
acre of that land. 209

(b) During the tax year, the land's owner processes sap 210  
harvested from maple trees situated on that land to be 211  
incorporated into a commercially sold maple product or sells 212  
that sap to another person to process and incorporate into a 213  
commercially sold maple product. 214

(c) The land is managed according to a plan that complies 215  
with the standards of reasonable care in the protection and 216  
maintenance of forest land prescribed in rules adopted by the 217  
chief under section 5713.24 of the Revised Code. 218

(d) Either of the following apply with respect to such 219  
land: 220

(i) The area of such land in that contiguous area equals 221  
or exceeds ten acres. 222

(ii) The aggregate area of such land in that contiguous 223  
area is less than ten acres and either (I) activities described 224  
in division (A) (1) (b) of this section from sap harvested from 225  
maple trees situated on that land produced an average yearly 226

gross income of at least two thousand five hundred dollars 227  
during the three calendar years preceding the year for which an 228  
application is filed under division (B) of this section, or (II) 229  
there is evidence indicating that gross income from such 230  
activities from such sap during the tax year in which 231  
application is made will equal at least two thousand five 232  
hundred dollars. 233

(2) "Contiguous area" means an area of not more than two 234  
thousand ten acres that is a circle. 235

(3) "Chief" means the chief of the division of forestry in 236  
the department of natural resources. 237

(B) (1) The owner of maple forest land may apply to the 238  
chief for the exemption from taxation authorized under division 239  
(B) (2) of this section. The application may be filed with the 240  
chief on or after the first day of August and on or before the 241  
thirtieth day of September of the tax year for which the 242  
exemption is sought. The application shall include a declaration 243  
from the owner certifying that the owner's land qualifies as 244  
maple forest land and shall be accompanied by payment of the fee 245  
prescribed in rules adopted under division (C) of this section. 246  
Except as provided under division (B) (3) of this section, upon 247  
receipt of an application, declaration, and fee, if the chief 248  
determines that the land that is the subject of the declaration 249  
qualifies as maple forest land, the chief, on or before the 250  
thirty-first day of the following December, shall notify the 251  
owner of that determination and file a copy of that declaration 252  
with the county auditor of each county in which the land is 253  
located. 254

(2) Maple forest land that is the subject of a declaration 255  
filed with a county auditor under division (B) (1) of this 256

section shall be exempt from taxation for each tax year the land 257  
qualifies as maple forest land, beginning with the tax year the 258  
declaration is filed with the county auditor. No application for 259  
exemption under section 5715.27 of the Revised Code is required 260  
for maple forest land to qualify for the exemption authorized 261  
under division (B)(2) of this section. 262

(3) If the amount certified to the chief under division 263  
(G)(2) of section 321.24 of the Revised Code equals or exceeds 264  
three million dollars, the chief shall not accept an application 265  
or fee or file a declaration for the current tax year under 266  
division (B)(1) of this section. 267

(C) The chief, in consultation with the tax commissioner 268  
and the director of agriculture, shall prescribe all forms and 269  
declarations, and adopt rules in accordance with Chapter 119. of 270  
the Revised Code, necessary for the administration and 271  
enforcement of this section, including rules prescribing all of 272  
the following: 273

(1) The amount of a fee, payable to the division of 274  
forestry, that shall be submitted with each application seeking 275  
a determination of maple forest land provided in this section; 276

(2) The method of determining whether land qualifies for 277  
the exemption under this section and how such land is to be 278  
identified and mapped; 279

(3) The manner in which an owner of maple forest land may 280  
declare that such land qualifies as maple forest land. 281

The fee described in division (C)(1) of this section shall 282  
be credited to the state forest fund created by section 1503.05 283  
of the Revised Code. 284

(D) The owner of maple forest land exempted from taxation 285

under this section may withdraw the owner's land from the 286  
exemption upon certification to the chief of the owner's 287  
intention to do so. The owner shall indicate on the 288  
certification whether or not the withdrawal is because damage 289  
caused by a casualty beyond the control of the owner made the 290  
land no longer capable of qualifying as maple forest land. The 291  
chief shall send a copy of the certification to the county 292  
auditor of the county in which the land is located. If the chief 293  
finds that damage caused by such a casualty made the land no 294  
longer capable of qualifying as maple forest land, the auditor 295  
shall return the land to the tax list beginning with the tax 296  
year following the tax year in which the auditor receives a copy 297  
of the certification. If the chief does not make such a finding, 298  
the auditor shall return the land to the tax list beginning with 299  
the tax year in which the auditor receives a copy of the 300  
certification. 301

(E) (1) If the chief finds that land exempted from taxation 302  
under this section no longer qualifies as maple forest land, the 303  
chief shall notify the owner of that finding in writing. Upon 304  
the owner's written request, the chief shall grant the owner six 305  
months in which to correct the violation. Except as provided in 306  
division (E) (2) of this section, failure to correct the 307  
violation within this period voids the owner's declaration filed 308  
with the chief in accordance with division (B) of this section, 309  
and the chief shall notify the county auditor, who shall return 310  
the land to the tax list beginning with the tax year in which 311  
the auditor receives such notification and shall assess a charge 312  
on the land as provided in division (F) of this section. 313

(2) An owner who receives the chief's notification under 314  
division (E) (1) of this section that land no longer qualifies as 315  
maple forest land may notify the chief that the failure to 316

qualify results from damage caused by a casualty beyond the 317  
control of the owner. The owner's notice must be sent within 318  
twenty days after the owner receives the chief's notification. 319  
If the chief finds that damage caused by such a casualty made 320  
the land no longer capable of qualifying as maple forest land, 321  
the chief shall notify the county auditor, and the county 322  
auditor shall return the land to the tax list beginning with the 323  
tax year following the tax year in which the auditor receives a 324  
copy of the notification, but shall not assess a charge on the 325  
land as provided in division (F) of this section. 326

(F) Except as otherwise provided in this section, if the 327  
chief notifies the county auditor that an owner's declaration 328  
has become void under division (E) of this section, the auditor 329  
shall levy a charge on the land equal to the amount of real 330  
property taxes that would have been levied upon such land if it 331  
had been valued and assessed at its current agricultural use 332  
value under sections 5713.30 to 5713.38 of the Revised Code for 333  
the two tax years immediately preceding the year in which the 334  
auditor receives the notification. 335

The charge is a lien of the state upon the property as of 336  
the first day of the tax year in which the charge is levied as 337  
provided in section 323.11 of the Revised Code. The auditor 338  
shall place the charge as a separate item on the tax list for 339  
the current tax year to be collected by the county treasurer in 340  
the same manner and at the same time as real property taxes 341  
levied against such land for the current calendar year are 342  
collected. 343

A charge shall not be levied under this section if land no 344  
longer qualifies for the exemption under this section on the 345  
first day of the current tax year because the county auditor 346

determines either of the following: 347

(1) Pursuant to an application filed under section 5713.31 348  
of the Revised Code, that the land is devoted exclusively to 349  
agricultural use and shall be valued in accordance with sections 350  
5713.30 to 5713.38 of the Revised Code for that tax year. 351

(2) The land is taxed under sections 5713.22 to 5713.26 of 352  
the Revised Code for that tax year. 353

Upon the collection of a charge under this section and any 354  
penalties and interest arising thereon, the auditor, after 355  
deducting all fees allowed on the collection of money on the tax 356  
list and duplicate, shall transmit the remainder to the 357  
treasurer of state, who shall credit such receipts to the 358  
general revenue fund. 359

(G) Not later than the thirtieth day of June each year, 360  
beginning in 2022, the chief shall issue a report to the 361  
governor, the speaker of the house of representatives, and the 362  
president of the senate evaluating the effectiveness of the 363  
exemption authorized under this section. The report shall 364  
include all of the following: 365

(1) The total number of owners of maple forest land 366  
exempted from taxation under this section for the preceding tax 367  
year; 368

(2) The total number of owners of maple forest land 369  
applying for the exemption for the preceding tax year; 370

(3) The total acreage of maple forest land subject to the 371  
exemption for the preceding tax year; 372

(4) The economic impact of the exemption on enhanced 373  
production of and sales of sap to be incorporated into 374

<u>commercially sold maple products and on jobs created;</u>	375
<u>(5) The environmental impact of the exemption on the control of invasive plant and animal species;</u>	376
<u>(6) If possible, the impact on water quality as measured by statistics on phosphorous, nitrogen, and other measurable compounds in watersheds, as compiled by the state or federal environmental protection agency;</u>	378
<u>(7) An analysis of the data reported under divisions (G) (1) to (6) of this section, including an evaluation of the impact on production, forest management, and environmental benefits.</u>	382
<b>Sec. 5713.30.</b> As used in sections 5713.31 to 5713.37 and 5715.01 of the Revised Code:	386
(A) "Land devoted exclusively to agricultural use" means:	387
(1) Tracts, lots, or parcels of land totaling not less than ten acres to which, during the three calendar years prior to the year in which application is filed under section 5713.31 of the Revised Code, and through the last day of May of such year, one or more of the following apply:	388
(a) The tracts, lots, or parcels of land were devoted exclusively to commercial animal or poultry husbandry, aquaculture, algaculture meaning the farming of algae, apiculture, the production for a commercial purpose of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, or flowers, or the growth of timber for a noncommercial purpose, if the land on which the timber is grown is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use.	389
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(b) The tracts, lots, or parcels of land were devoted 404  
exclusively to biodiesel production, biomass energy production, 405  
electric or heat energy production, or biologically derived 406  
methane gas production if the land on which the production 407  
facility is located is contiguous to or part of a parcel of land 408  
under common ownership that is otherwise devoted exclusively to 409  
agricultural use, provided that at least fifty per cent of the 410  
feedstock used in the production was derived from parcels of 411  
land under common ownership or leasehold. 412

(c) The tracts, lots, or parcels of land were devoted to 413  
and qualified for payments or other compensation under a land 414  
retirement or conservation program under an agreement with an 415  
agency of the federal government. 416

(2) Tracts, lots, or parcels of land totaling less than 417  
ten acres that, during the three calendar years prior to the 418  
year in which application is filed under section 5713.31 of the 419  
Revised Code and through the last day of May of such year, were 420  
devoted exclusively to commercial animal or poultry husbandry, 421  
aquaculture, algaculture meaning the farming of algae, 422  
apiculture, the production for a commercial purpose of field 423  
crops, tobacco, fruits, vegetables, timber, nursery stock, 424  
ornamental trees, sod, or flowers where such activities produced 425  
an average yearly gross income of at least twenty-five hundred 426  
dollars during such three-year period or where there is evidence 427  
of an anticipated gross income of such amount from such 428  
activities during the tax year in which application is made, or 429  
were devoted to and qualified for payments or other compensation 430  
under a land retirement or conservation program under an 431  
agreement with an agency of the federal government; 432

(3) ~~A tract, lot, or parcel of land taxed under sections-~~ 433

~~5713.22 to 5713.26 of the Revised Code is not land devoted exclusively to agricultural use.~~ 434  
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~~(4)~~ Tracts, lots, or parcels of land, or portions thereof 436  
that, during the previous three consecutive calendar years have 437  
been designated as land devoted exclusively to agricultural use, 438  
but such land has been lying idle or fallow for up to one year 439  
and no action has occurred to such land that is either 440  
inconsistent with the return of it to agricultural production or 441  
converts the land devoted exclusively to agricultural use as 442  
defined in this section. Such land shall remain designated as 443  
land devoted exclusively to agricultural use provided that 444  
beyond one year, but less than three years, the landowner proves 445  
good cause as determined by the board of revision. 446

~~(5)~~ (4) Tracts, lots, or parcels of land, or portions 447  
thereof that, during the previous three consecutive calendar 448  
years, have been designated as land devoted exclusively to 449  
agricultural use, but such land has been lying idle or fallow 450  
because of dredged material being stored or deposited on such 451  
land pursuant to a contract between the land's owner and the 452  
department of natural resources or the United States army corps 453  
of engineers and no action has occurred to the land that is 454  
either inconsistent with the return of it to agricultural 455  
production or converts the land devoted exclusively to 456  
agricultural use. Such land shall remain designated as land 457  
devoted exclusively to agricultural use until the last year in 458  
which dredged material is stored or deposited on the land 459  
pursuant to such a contract, but not to exceed five years. 460

"Land devoted exclusively to agricultural use" includes 461  
tracts, lots, or parcels of land or portions thereof that are 462  
used for conservation practices, provided that the tracts, lots, 463

or parcels of land or portions thereof comprise twenty-five per 464  
cent or less of the total of the tracts, lots, or parcels of 465  
land that satisfy the criteria established in division (A) (1), 466  
(2), ~~(4)~~(3), or ~~(5)~~(4) of this section together with the 467  
tracts, lots, or parcels of land or portions thereof that are 468  
used for conservation practices. 469

Notwithstanding any other provision of law to the 470  
contrary, the existence of agritourism on a tract, lot, or 471  
parcel of land that otherwise meets the definition of "land 472  
devoted exclusively to agricultural use" as defined in this 473  
division does not disqualify that tract, lot, or parcel from 474  
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 475  
Revised Code. 476

A tract, lot, or parcel of land taxed under sections 477  
5713.22 to 5713.26 of the Revised Code or exempted from taxation 478  
under section 5709.29 of the Revised Code is not land devoted 479  
exclusively to agricultural use. 480

A tract, lot, parcel, or portion thereof on which medical 481  
marijuana, as defined by section 3796.01 of the Revised Code, is 482  
cultivated or processed is not land devoted exclusively to 483  
agricultural use. 484

(B) "Conversion of land devoted exclusively to 485  
agricultural use" means any of the following: 486

(1) The failure of the owner of land devoted exclusively 487  
to agricultural use during the next preceding calendar year to 488  
file a renewal application under section 5713.31 of the Revised 489  
Code without good cause as determined by the board of revision; 490

(2) The failure of the new owner of such land to file an 491  
initial application under that section without good cause as 492

determined by the board of revision; 493

(3) The failure of such land or portion thereof to qualify 494  
as land devoted exclusively to agricultural use for the current 495  
calendar year as requested by an application filed under such 496  
section; 497

(4) The failure of the owner of the land described in 498  
division (A) ~~(4)~~ (3) or ~~(5)~~ (4) of this section to act on such 499  
land in a manner that is consistent with the return of the land 500  
to agricultural production after three years. 501

The construction or installation of an energy facility, as 502  
defined in section 5727.01 of the Revised Code, on a portion of 503  
a tract, lot, or parcel of land devoted exclusively to 504  
agricultural use shall not cause the remaining portion of the 505  
tract, lot, or parcel to be regarded as a conversion of land 506  
devoted exclusively to agricultural use if the remaining portion 507  
of the tract, lot, or parcel continues to be devoted exclusively 508  
to agricultural use. 509

(C) "Tax savings" means the difference between the dollar 510  
amount of real property taxes levied in any year on land valued 511  
and assessed in accordance with its current agricultural use 512  
value and the dollar amount of real property taxes that would 513  
have been levied upon such land if it had been valued and 514  
assessed for such year in accordance with Section 2 of Article 515  
XII, Ohio Constitution. 516

(D) "Owner" includes, but is not limited to, any person 517  
owning a fee simple, fee tail, or life estate or a buyer on a 518  
land installment contract. 519

(E) "Conservation practices" are practices used to abate 520  
soil erosion as required in the management of the farming 521

operation, and include, but are not limited to, the 522  
installation, construction, development, planting, or use of 523  
grass waterways, terraces, diversions, filter strips, field 524  
borders, windbreaks, riparian buffers, wetlands, ponds, and 525  
cover crops for that purpose. 526

(F) "Wetlands" has the same meaning as in section 6111.02 527  
of the Revised Code. 528

(G) "Biodiesel" means a mono-alkyl ester combustible 529  
liquid fuel that is derived from vegetable oils or animal fats 530  
or any combination of those reagents and that meets the American 531  
society for testing and materials specification D6751-03a for 532  
biodiesel fuel (B100) blend stock distillate fuels. 533

(H) "Biologically derived methane gas" means gas from the 534  
anaerobic digestion of organic materials, including animal waste 535  
and agricultural crops and residues. 536

(I) "Biomass energy" means energy that is produced from 537  
organic material derived from plants or animals and available on 538  
a renewable basis, including, but not limited to, agricultural 539  
crops, tree crops, crop by-products, and residues. 540

(J) "Electric or heat energy" means electric or heat 541  
energy generated from manure, cornstalks, soybean waste, or 542  
other agricultural feedstocks. 543

(K) "Dredged material" means material that is excavated or 544  
dredged from waters of this state. "Dredged material" does not 545  
include material resulting from normal farming, silviculture, 546  
and ranching activities, such as plowing, cultivating, seeding, 547  
and harvesting, for production of food, fiber, and forest 548  
products. 549

~~(K)~~ (L) "Agritourism" has the same meaning as in section 550

901.80 of the Revised Code. 551

**Sec. 5713.34.** (A) (1) Upon the conversion of all or any 552  
portion of a tract, lot, or parcel of land devoted exclusively 553  
to agricultural use a portion of the tax savings upon such 554  
converted land shall be recouped as provided for by Section 36, 555  
Article II, Ohio Constitution by levying a charge on such land 556  
in an amount equal to the amount of the tax savings on the 557  
converted land during the three tax years immediately preceding 558  
the year in which the conversion occurs. If the auditor 559  
discovers that agricultural land valued at the lowest valued 560  
soil type, pursuant to section 5713.31 of the Revised Code, 561  
because of its use for a conservation practice or devotion to a 562  
land retirement or conservation program ceases to be used or 563  
devoted to such purposes sooner than thirty-six months after the 564  
initial certification, the auditor shall levy a charge on such 565  
agricultural land in an amount equal to the reduction in taxes 566  
resulting from the land's valuation at the lowest valued soil 567  
type, rather than valuation at its actual soil type, in all 568  
preceding years the land was so valued, not to exceed the most 569  
recent three years. The charges levied under this section shall 570  
constitute a lien of the state upon such converted land as of 571  
the first day of January of the tax year in which the charge is 572  
levied and shall continue until discharged as provided by law. 573

(2) Upon the conversion of an adequately described portion 574  
of a tract, lot, or parcel of land, the county auditor shall 575  
divide any numbered permanent parcel into economic units and 576  
value each unit individually for the purpose of levying the 577  
charge under division (A) (1) of this section against only the 578  
converted portion. 579

(3) A charge shall not be levied under this section for 580

the conversion of a portion of a tract, lot, or parcel of land 581  
devoted exclusively to agricultural use if the conversion is 582  
incident to the construction or installation of an energy 583  
facility, as defined in section 5727.01 of the Revised Code, and 584  
if the remaining portion of the tract, lot, or parcel continues 585  
to be devoted exclusively to agricultural use. 586

(4) A charge shall not be levied under this section for 587  
the conversion of all or a portion of a tract, lot, or parcel of 588  
land devoted exclusively to agricultural use if the conversion 589  
is to maple forest land that is exempted from taxation under 590  
section 5709.29 of the Revised Code. 591

(B) Except as otherwise provided in division (C) or (D) of 592  
this section, a public entity that acquires by any means and 593  
converts land devoted exclusively to agricultural use and a 594  
private entity granted the power of eminent domain that acquires 595  
by any means and converts land devoted exclusively to 596  
agricultural use shall pay the charge levied by division (A) of 597  
this section and shall not, directly or indirectly, transfer the 598  
charge to the person from whom the land is acquired. A person 599  
injured by a violation of this division may recover, in a civil 600  
action, any damages resulting from the violation. 601

(C) The charge levied by division (A) (1) of this section 602  
does not apply to the conversion of land acquired by a public 603  
entity by means other than eminent domain and thereafter used 604  
exclusively for a public purpose that leaves the land 605  
principally undeveloped when either of the following conditions 606  
applies: 607

(1) In the case of land so acquired and converted by a 608  
park district created under Chapter 1545. of the Revised Code, 609  
the land is located within the boundaries of the park district. 610

(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.

**Section 2.** That existing sections 321.24, 929.01, 5713.30, and 5713.34 of the Revised Code are hereby repealed.

**Section 3.** This act applies to tax year 2019 and every tax year thereafter.

**Section 4.** The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:

Section 321.24 of the Revised Code as amended by both Sub.

S.B. 353 of the 127th General Assembly and Am. Sub. H.B. 1 of the 128th General Assembly.	669 670
Section 5713.30 of the Revised Code as amended by both Sub. H.B. 523 and Sub. S.B. 75 of the 131st General Assembly.	671 672