

H. B. No. 485
As Introduced

_____ moved to amend as follows:

- In line 3 of the title, delete "remove a requirement that owners of" 1
and insert "modify the process by which" 2
- In line 4 of the title, delete "enrolled in the CAUV program must 3
file" 4
- Delete line 5 5
- In line 6 of the title, delete "remain in the program" and insert 6
"may qualify for the CAUV program" 7
- In line 207, after "any" insert "tax" 8
- In line 209, after "use" insert "or the use of the land changes in a 9
manner that would require modification of the manner by which its current 10
agricultural use value is calculated" 11
- In line 210, after "auditor" insert "before the first Monday in 12
March of the following tax year" 13
- In line 215, delete "provide" and insert "attest, on a form 14
prescribed by the tax commissioner,"; delete "county auditor 15
documentation" and insert "amount" 16



In line 217, delete "documentation" and insert "form to the county auditor" 17
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In line 218, after "year." insert "Division (A) (3) of this section does not apply if such land is devoted to and qualifies for payments or other compensation under a land retirement or conservation program under an agreement with an agency of the federal government." 19
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After line 272, insert: 23

"In determining whether land is land devoted exclusively to agricultural use, the auditor may use any information available to the auditor, including information obtained from the property owner or through visual inspection or overhead photography." 24
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If the auditor is unable to determine through visual inspection or overhead photography if the owner's land is or continues to be land devoted exclusively to agricultural use, the auditor may require that the owner provide documentation to enable the auditor to make this determination, but the auditor shall require no more documentation than is necessary to do so." 29
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The motion was _____ agreed to.

SYNOPSIS 35

Verification of CAUV program eligibility 36

R.C. 5713.31(A) (2), (A) (3), and (G) 37

Requires a property owner to notify the county auditor if the owner's land use changes so as to affect the land's current 38
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agricultural use value (CAUV). The introduced bill also requires 40
the owner to notify the county auditor if the owner's land is no 41
longer eligible for the CAUV program. 42

Specifies that this notification must be provided to the 43
auditor before the first Monday in March of the year following 44
the year in which the land use changes so as to affect its CAUV 45
valuation or eligibility. 46

Requires that an owner of CAUV land of less than ten acres 47
to attest to the land's annual gross income on a form prescribed 48
by the Tax Commissioner, instead of furnishing other 49
documentation of that income. (Such land's eligibility for CAUV 50
may depend on whether its annual gross income exceeds a certain 51
threshold.) 52

Clarifies that an owner of CAUV land of less than ten 53
acres that is enrolled in a federal land conservation or 54
retirement program does not have to annually certify the land's 55
yearly income. (Such land qualifies for CAUV without regard to 56
its income.) 57

Specifies that a county auditor may use any available 58
information to determine whether land qualifies for the CAUV 59
program, including information obtained from the property owner 60
or through visual inspection or overhead photography. Authorizes 61
the the county auditor to request documentation from an owner to 62
verify land's eligibility for CAUV if the visual inspection or 63
overhead photography is inconclusive, but limits the request to 64
no more documentation than is necessary to verify that 65
eligibility. 66