As Introduced

133rd General Assembly
Regular Session
2019-2020
H. B. No. 109

Representatives Patterson, LaTourette
Cosponsors: Representatives Koehler, Ginter

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.

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 for purposes of the settlement with the county auditor under
this division.

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

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

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

(E) In the event the time for the payment of taxes is extended, pursuant to section 323.17 of the Revised Code, the date on or before which settlement for the taxes so extended must be made, as herein prescribed, shall be deemed to be extended for a like period of time. At each such settlement, the auditor shall allow to the treasurer, on the moneys received or collected and accounted for by the treasurer, the treasurer's
fees, at the rate or percentage allowed by law, at a full
settlement of the treasurer.

  (F) Within thirty days after the day of each settlement of
taxes required under divisions (A) and (C) of this section, the
treasurer shall certify to the tax commissioner any adjustments
that have been made to the amount certified previously pursuant
to section 319.302 of the Revised Code and that the settlement
has been completed. Upon receipt of such certification, the
commissioner shall provide for payment to the county treasurer
from the general revenue fund of an amount equal to one-half of
the amount certified by the treasurer in the preceding tax year
under section 319.302 of the Revised Code, less one-half of the
amount computed for all taxing districts in that county for the
current fiscal year under section 5703.80 of the Revised Code
for crediting to the property tax administration fund. Such
payment shall be credited upon receipt to the county's undivided
income tax fund, and the county auditor shall transfer to the
county general fund from the amount thereof the total amount of
all fees and charges which the auditor and treasurer would have
been authorized to receive had such section not been in effect
and that amount had been levied and collected as taxes. The
county auditor shall distribute the amount remaining among the
various taxing districts in the county as if it had been levied,
collected, and settled as real property taxes. The amount
distributed to each taxing district shall be reduced by the
total of the amounts computed for the district under section
5703.80 of the Revised Code, but the reduction shall not exceed
the amount that otherwise would be distributed to the taxing
district under this division. The tax commissioner shall make
available to taxing districts such information as is sufficient
for a taxing district to be able to determine the amount of the
reduction in its distribution under this section.

(G)(1) Within thirty days after the day of the settlement required in division (D) of this section, on or before the first day of March each year, the county treasurer or auditor of each county shall notify the tax commissioner that the settlement has been completed. The amount of tax that would have been assessed on maple forest land appearing on the exempt list for the preceding tax year if the land had not been exempted under section 5709.29 of the Revised Code. Upon receipt of that notification, the tax commissioner, within sixty days after a settlement of taxes under divisions (A) and (C) of this section, shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified under former section 319.311 of the Revised Code and paid in the state's fiscal year 2003 multiplied by the percentage specified in division (G)(2) of this section. The payment, which shall be credited upon receipt to the county's undivided income tax fund, and if the total amount certified for all counties under this division exceeds three million dollars, the amount to be paid to each county treasurer shall be reduced by such an amount that the payment bears the same ratio to the amount certified for the county that three million dollars bears to the total amount certified for all counties. Immediately upon receipt of funds into the county's undivided income tax fund under this division, the county auditor shall distribute the amount thereof among the various taxing districts of authority in the county as if it had been levied, collected, and settled as personal property taxes an amount equal to the total amount to be distributed to all such taxing authorities multiplied by a fraction, the numerator of which equals the amount of tax levied.
by the taxing authority that would have been assessed on maple
forest land appearing on the exempt list for the preceding tax
year if the land had not been exempted under section 5709.29 of
the Revised Code, and the denominator of which equals the amount
certified for the county under this division. The amount
received by a taxing district authority under this division
shall be apportioned among its funds in the same proportion as
the current preceding tax year's personal property taxes were
apportioned.

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

(a) In fiscal year 2004, ninety per cent;
(b) In fiscal year 2005, eighty per cent;
(c) In fiscal year 2006, sixty-four per cent;
(d) In fiscal year 2007, forty per cent;
(e) In fiscal year 2008, thirty-two per cent;
(f) In fiscal year 2009, sixteen per cent.

After fiscal year 2009, no payments shall be made under
division (G)(1) of this section. On or before the tenth day of
March of each year, beginning in 2021, the tax commissioner
shall certify to the chief of the division of forestry in the
department of natural resources the total amount certified for
all counties under division (G)(1) of this section.

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

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

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

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

Sec. 929.01. As used in this chapter:
(A) "Agricultural production" means commercial aquaculture, algaculture meaning the farming of algae, apiculture, animal husbandry, or poultry husbandry; the production for a commercial purpose of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental shrubs, ornamental trees, flowers, or sod; 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; or any combination of such husbandry, production, or growth; and includes the processing, drying, storage, and marketing of agricultural products when those activities are conducted in conjunction with such husbandry, production, or growth.

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

(B) "Withdrawal from an agricultural district" includes the explicit removal of land from an agricultural district, conversion of land in an agricultural district to use for purposes other than agricultural production, and withdrawal of land from a land retirement or conservation program to use for purposes other than agricultural production. Withdrawal from an agricultural district does not include land described in division (A) of section 5713.30 of the Revised Code.

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

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

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

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

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

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

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

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

(ii) The aggregate area of such land in that contiguous area is less than ten acres and either (I) activities described in division (A)(1)(b) of this section from sap harvested from maple trees situated on that land produced an average yearly gross income of at least two thousand five hundred dollars during the three calendar years preceding the year for which an
application is filed under division (B) of this section, or (II) there is evidence indicating that gross income from such activities from such sap during the tax year in which application is made will equal at least two thousand five hundred dollars.

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

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

(B)(1) The owner of maple forest land may apply to the chief for the exemption from taxation authorized under division (B)(2) of this section. The application may be filed with the chief on or after the first day of August and on or before the thirtieth day of September of the tax year for which the exemption is sought. The application shall include a declaration from the owner certifying that the owner's land qualifies as maple forest land and shall be accompanied by payment of the fee prescribed in rules adopted under division (C) of this section.

Except as provided under division (B)(3) of this section, upon receipt of an application, declaration, and fee, if the chief determines that the land that is the subject of the declaration qualifies as maple forest land, the chief, on or before the thirty-first day of the following December, shall notify the owner of that determination and file a copy of that declaration with the county auditor of each county in which the land is located.

(2) Maple forest land that is the subject of a declaration filed with a county auditor under division (B)(1) of this section shall be exempt from taxation for each tax year the land qualifies as maple forest land, beginning with the tax year the
declaration is filed with the county auditor. No application for exemption under section 5715.27 of the Revised Code is required for maple forest land to qualify for the exemption authorized under division (B)(2) of this section.

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

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

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

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

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

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

(D) The owner of maple forest land exempted from taxation under this section may withdraw the owner's land from the exemption upon certification to the chief of the owner's
intention to do so. The owner shall indicate on the certification whether or not the withdrawal is because damage caused by a casualty beyond the control of the owner made the land no longer capable of qualifying as maple forest land. The chief shall send a copy of the certification to the county auditor of the county in which the land is located. If the chief finds that damage caused by such a casualty made the land no longer capable of qualifying as maple forest land, the auditor shall return the land to the tax list beginning with the tax year following the tax year in which the auditor receives a copy of the certification. If the chief does not make such a finding, the auditor shall return the land to the tax list beginning with the tax year in which the auditor receives a copy of the certification.

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

(2) An owner who receives the chief's notification under division (E)(1) of this section that land no longer qualifies as maple forest land may notify the chief that the failure to qualify results from damage caused by a casualty beyond the control of the owner. The owner's notice must be sent within
twenty days after the owner receives the chief's notification. If the chief finds that damage caused by such a casualty made the land no longer capable of qualifying as maple forest land, the chief shall notify the county auditor, and the county auditor shall return the land to the tax list beginning with the tax year following the tax year in which the auditor receives a copy of the notification, but shall not assess a charge on the land as provided in division (F) of this section.

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

The charge is a lien of the state upon the property as of the first day of the tax year in which the charge is levied as provided in section 323.11 of the Revised Code. The auditor shall place the charge 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.

A charge shall not be levied under this section if land no longer qualifies for the exemption under this section on the first day of the current tax year because the county auditor determines either of the following:

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

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

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

(G) Not later than the thirtieth day of June each year,
begining in 2023, the chief shall issue a report to the
governor, the speaker of the house of representatives, and the
president of the senate evaluating the effectiveness of the
exemption authorized under this section. The report shall
include all of the following:

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

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

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

(4) The economic impact of the exemption on enhanced
production of and sales of sap to be incorporated into
commercially sold maple products and on jobs created;

(5) The environmental impact of the exemption on the
control of invasive plant and animal species;

(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;

(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;

(8) For the report issued in 2025, the chief's recommendation as to whether the exemption shall continue or be terminated by the general assembly. The chief's recommendation shall be based on data and information included in that report and the reports issued in 2023 and 2024.

Sec. 5713.30. As used in sections 5713.31 to 5713.37 and 5715.01 of the Revised Code:

(A) "Land devoted exclusively to agricultural use" means:

(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:

(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.

(b) The tracts, lots, or parcels of land were devoted
exclusively to biodiesel production, biomass energy production,
electric or heat energy production, or biologically derived
methane gas production if the land on which the production
facility is located is contiguous to or part of a parcel of land
under common ownership that is otherwise devoted exclusively to
agricultural use, provided that at least fifty per cent of the
feedstock used in the production was derived from parcels of
land under common ownership or leasehold.

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

(2) Tracts, lots, or parcels of land totaling less than
ten acres that, 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, were
devoted exclusively to commercial animal or poultry husbandry,
aquaculture, algaculture meaning the farming of algae,
apiculture, the production for a commercial purpose of field
crops, tobacco, fruits, vegetables, timber, nursery stock,
ornamental trees, sod, or flowers where such activities produced
an average yearly gross income of at least twenty-five hundred
dollars during such three-year period or where there is evidence
of an anticipated gross income of such amount from such
activities during the tax year in which application is made, or
were devoted to and qualified for payments or other compensation
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under a land retirement or conservation program under an agreement with an agency of the federal government;

(3) A tract, lot, or parcel of land taxed under sections 5713.22 to 5713.26 of the Revised Code is not land devoted exclusively to agricultural use.

(4) Tracts, lots, or parcels of land, or portions thereof, that, during the previous three consecutive calendar years have been designated as land devoted exclusively to agricultural use, but such land has been lying idle or fallow for up to one year and no action has occurred to such land that is either inconsistent with the return of it to agricultural production or converts the land devoted exclusively to agricultural use as defined in this section. Such land shall remain designated as land devoted exclusively to agricultural use provided that beyond one year, but less than three years, the landowner proves good cause as determined by the board of revision.

(5) Tracts, lots, or parcels of land, or portions thereof, that, during the previous three consecutive calendar years have been designated as land devoted exclusively to agricultural use, but such land has been lying idle or fallow because of dredged material being stored or deposited on such land pursuant to a contract between the land's owner and the department of natural resources or the United States army corps of engineers and no action has occurred to the land that is either inconsistent with the return of it to agricultural production or converts the land devoted exclusively to agricultural use. Such land shall remain designated as land devoted exclusively to agricultural use until the last year in which dredged material is stored or deposited on the land pursuant to such a contract, but not to exceed five years.
"Land devoted exclusively to agricultural use" includes tracts, lots, or parcels of land or portions thereof that are used for conservation practices, provided that the tracts, lots, or parcels of land or portions thereof comprise twenty-five percent or less of the total of the tracts, lots, or parcels of land that satisfy the criteria established in division (A)(1), (2), (4)(3), or (5)(4) of this section together with the tracts, lots, or parcels of land or portions thereof that are used for conservation practices.

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

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

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

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

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

(2) The failure of the new owner of such land to file an initial application under that section without good cause as determined by the board of revision;

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

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

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

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

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

(E) "Conservation practices" are practices used to abate soil erosion as required in the management of the farming operation, and include, but are not limited to, the installation, construction, development, planting, or use of grass waterways, terraces, diversions, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds, and cover crops for that purpose.

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

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

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

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

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

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

(2) "Agritourism" has the same meaning as in section 901.80 of the Revised Code.

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

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

(3) A charge shall not be levied under this section for the conversion of a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use if the conversion is incident to the construction or installation of an energy facility, as defined in section 5727.01 of the Revised Code, and if the remaining portion of the tract, lot, or parcel continues to be devoted exclusively to agricultural use.

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

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

(C) The charge levied by division (A)(1) of this section does not apply to the conversion of land acquired by a public entity by means other than eminent domain and thereafter used exclusively for a public purpose that leaves the land principally undeveloped 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 within 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 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 2020 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 5713.30 of the Revised Code as amended by both Sub. H.B. 523 and Sub. S.B. 75 of the 131st General Assembly.