

**As Introduced**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**H. B. No. 485**

**Representatives Stephens, Scherer**

**Cosponsors: Representatives Koehler, Carfagna, Lipps, Riedel**

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**A BILL**

To amend sections 5713.30, 5713.31, and 5713.351 1  
and to repeal section 5713.36 of the Revised 2  
Code to remove a requirement that owners of 3  
farmland enrolled in the CAUV program must file 4  
a renewal application each year in order to 5  
remain in the program. 6

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

**Section 1.** That sections 5713.30, 5713.31, and 5713.351 of 7  
the Revised Code be amended to read as follows: 8

**Sec. 5713.30.** As used in sections 5713.31 to 5713.37 and 9  
5715.01 of the Revised Code: 10

(A) "Land devoted exclusively to agricultural use" means: 11

(1) Tracts, lots, or parcels of land totaling not less 12  
than ten acres to which, during the three previous calendar 13  
years ~~prior to the year in which application is filed under~~ 14  
~~section 5713.31 of the Revised Code,~~ and through the last day of 15  
May of ~~such~~ the current year, one or more of the following 16  
apply: 17

(a) The tracts, lots, or parcels of land were devoted 18  
exclusively to commercial animal or poultry husbandry, 19  
aquaculture, algaculture meaning the farming of algae, 20  
apiculture, the cultivation of hemp by a person issued a hemp 21  
cultivation license under section 928.02 of the Revised Code, 22  
the production for a commercial purpose of timber, field crops, 23  
tobacco, fruits, vegetables, nursery stock, ornamental trees, 24  
sod, or flowers, or the growth of timber for a noncommercial 25  
purpose, if the land on which the timber is grown is contiguous 26  
to or part of a parcel of land under common ownership that is 27  
otherwise devoted exclusively to agricultural use. 28

(b) The tracts, lots, or parcels of land were devoted 29  
exclusively to biodiesel production, biomass energy production, 30  
electric or heat energy production, or biologically derived 31  
methane gas production if the land on which the production 32  
facility is located is contiguous to or part of a parcel of land 33  
under common ownership that is otherwise devoted exclusively to 34  
agricultural use, provided that at least fifty per cent of the 35  
feedstock used in the production was derived from parcels of 36  
land under common ownership or leasehold. 37

(c) The tracts, lots, or parcels of land were devoted to 38  
and qualified for payments or other compensation under a land 39  
retirement or conservation program under an agreement with an 40  
agency of the federal government. 41

(2) Tracts, lots, or parcels of land totaling less than 42  
ten acres that, during the three previous calendar years ~~prior-~~ 43  
~~to the year in which application is filed under section 5713.31-~~ 44  
~~of the Revised Code and through the last day of May of such the~~ 45  
current year, were devoted exclusively to commercial animal or 46  
poultry husbandry, aquaculture, algaculture meaning the farming 47

of algae, apiculture, the cultivation of hemp by a person issued 48  
a hemp cultivation license under section 928.02 of the Revised 49  
Code, the production for a commercial purpose of field crops, 50  
tobacco, fruits, vegetables, timber, nursery stock, ornamental 51  
trees, sod, or flowers where such activities produced an average 52  
yearly gross income of at least twenty-five hundred dollars 53  
during such three-year period or where there is evidence of an 54  
anticipated gross income of such amount from such activities 55  
during the current tax year ~~in which application is made~~, or 56  
were devoted to and qualified for payments or other compensation 57  
under a land retirement or conservation program under an 58  
agreement with an agency of the federal government; 59

(3) A tract, lot, or parcel of land taxed under sections 60  
5713.22 to 5713.26 of the Revised Code is not land devoted 61  
exclusively to agricultural use. 62

(4) Tracts, lots, or parcels of land, or portions thereof 63  
that, during the previous three consecutive calendar years have 64  
been designated as land devoted exclusively to agricultural use, 65  
but such land has been lying idle or fallow for up to one year 66  
and no action has occurred to such land that is either 67  
inconsistent with the return of it to agricultural production or 68  
converts the land devoted exclusively to agricultural use as 69  
defined in this section. Such land shall remain designated as 70  
land devoted exclusively to agricultural use provided that 71  
beyond one year, but less than three years, the landowner proves 72  
good cause as determined by the board of revision. 73

(5) Tracts, lots, or parcels of land, or portions thereof 74  
that, during the previous three consecutive calendar years have 75  
been designated as land devoted exclusively to agricultural use, 76  
but such land has been lying idle or fallow because of dredged 77

material being stored or deposited on such land pursuant to a 78  
contract between the land's owner and the department of natural 79  
resources or the United States army corps of engineers and no 80  
action has occurred to the land that is either inconsistent with 81  
the return of it to agricultural production or converts the land 82  
devoted exclusively to agricultural use. Such land shall remain 83  
designated as land devoted exclusively to agricultural use until 84  
the last year in which dredged material is stored or deposited 85  
on the land pursuant to such a contract, but not to exceed five 86  
years. 87

"Land devoted exclusively to agricultural use" includes 88  
tracts, lots, or parcels of land or portions thereof that are 89  
used for conservation practices, provided that the tracts, lots, 90  
or parcels of land or portions thereof comprise twenty-five per 91  
cent or less of the total of the tracts, lots, or parcels of 92  
land that satisfy the criteria established in division (A) (1), 93  
(2), (4), or (5) of this section together with the tracts, lots, 94  
or parcels of land or portions thereof that are used for 95  
conservation practices. 96

Notwithstanding any other provision of law to the 97  
contrary, the existence of agritourism on a tract, lot, or 98  
parcel of land that otherwise meets the definition of "land 99  
devoted exclusively to agricultural use" as defined in this 100  
division does not disqualify that tract, lot, or parcel from 101  
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 102  
Revised Code. 103

A tract, lot, parcel, or portion thereof on which medical 104  
marijuana, as defined by section 3796.01 of the Revised Code, is 105  
cultivated or processed is not land devoted exclusively to 106  
agricultural use. 107

(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 devoted exclusively to agricultural use to file an initial application under ~~that~~ section 5713.31 of the Revised Code without good cause as determined by the board of revision;~~

~~(3) (2) 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) (3) The failure of the owner of the land described in division (A) (4) or (5) 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 137  
have been levied upon such land if it had been valued and 138  
assessed for such year in accordance with Section 2 of Article 139  
XII, Ohio Constitution. 140

(D) "Owner" includes, but is not limited to, any person 141  
owning a fee simple, fee tail, or life estate or a buyer on a 142  
land installment contract. 143

(E) "Conservation practices" are practices used to abate 144  
soil erosion as required in the management of the farming 145  
operation, and include, but are not limited to, the 146  
installation, construction, development, planting, or use of 147  
grass waterways, terraces, diversions, filter strips, field 148  
borders, windbreaks, riparian buffers, wetlands, ponds, and 149  
cover crops for that purpose. 150

(F) "Wetlands" has the same meaning as in section 6111.02 151  
of the Revised Code. 152

(G) "Biodiesel" means a mono-alkyl ester combustible 153  
liquid fuel that is derived from vegetable oils or animal fats 154  
or any combination of those reagents and that meets the American 155  
society for testing and materials specification D6751-03a for 156  
biodiesel fuel (B100) blendstock distillate fuels. 157

(H) "Biologically derived methane gas" means gas from the 158  
anaerobic digestion of organic materials, including animal waste 159  
and agricultural crops and residues. 160

(I) "Biomass energy" means energy that is produced from 161  
organic material derived from plants or animals and available on 162  
a renewable basis, including, but not limited to, agricultural 163  
crops, tree crops, crop by-products, and residues. 164

(J) "Electric or heat energy" means electric or heat 165

energy generated from manure, cornstalks, soybean waste, or 166  
other agricultural feedstocks. 167

(K) "Dredged material" means material that is excavated or 168  
dredged from waters of this state. "Dredged material" does not 169  
include material resulting from normal farming, silviculture, 170  
and ranching activities, such as plowing, cultivating, seeding, 171  
and harvesting, for production of food, fiber, and forest 172  
products. 173

(L) "Agritourism" has the same meaning as in section 174  
901.80 of the Revised Code. 175

**Sec. 5713.31.** (A) (1) At any time after the first Monday in 176  
January and prior to the first Monday in March of any year, an 177  
owner of agricultural land may file an application with the 178  
county auditor of the county in which such land is located, 179  
requesting the auditor to value the land for real property tax 180  
purposes at the current value such land has for agricultural 181  
use, in accordance with section 5715.01 of the Revised Code and 182  
the rules adopted by the tax commissioner for the valuation of 183  
such land. ~~An owner's first application with respect to the~~ 184  
~~owner's land shall be in the form of an initial application.~~ 185  
~~Each application filed in ensuing consecutive years after the~~ 186  
~~initial application by that owner shall be in the form of a~~ 187  
~~renewal application.~~ The commissioner shall prescribe the form 188  
of the initial and the renewal application, but the renewal 189  
application shall require no more information than is necessary 190  
to establish the applicant's continued eligibility to have the 191  
applicant's land valued for agricultural use, for all lots, 192  
parcels, or tracts of land, or portions thereof, within a 193  
county, that have been valued at the current value of such land 194  
for agricultural use in the preceding tax year. If, on the first 195

day of January of the tax year, any portion of the applicant's 196  
agricultural land is used for a conservation practice or devoted 197  
to a land retirement or conservation program under an agreement 198  
with an agency of the federal government, the applicant shall so 199  
indicate on the initial ~~or renewal~~ application or, for 200  
subsequent tax years, provide a copy of such agreement to the 201  
county auditor before the first Monday in March of that tax 202  
year. 203

(2) An application filed under division (A) (1) of this 204  
section shall constitute a continuing application for the 205  
applicant's land to be valued at the current value such land has 206  
for agricultural use. If, in any year after an application has 207  
been filed under division (A) (1) this section, the land ceases 208  
to be land devoted exclusively to agricultural use, the owner 209  
shall so notify the county auditor. 210

(3) For each tax year after the year in which an initial 211  
application is filed under division (A) (1) of this section, the 212  
owner of land that is eligible to be valued for its agricultural 213  
use pursuant to division (A) (2) of section 5713.30 of the 214  
Revised Code shall provide to the county auditor documentation 215  
of the annual gross income of the land from activities described 216  
in that division. The owner shall submit the documentation 217  
before the first Monday in March of each tax year. 218

(B) On or before the second Tuesday after the first Monday 219  
in March, the auditor shall determine whether ~~the current owner~~ 220  
~~of~~ any lot, parcel, or tract of land or portion thereof 221  
contained in the preceding tax year's agricultural land tax list 222  
~~failed to file an initial or renewal application, as~~ 223  
~~appropriate, for the current tax year with respect to such lot,~~ 224  
~~parcel, or tract or portion thereof~~ is no longer land devoted 225

exclusively to agricultural use. The auditor shall forthwith 226  
notify ~~each the owner who failed to file an application that~~ 227  
~~unless application is filed with the auditor prior to the first~~ 228  
~~Monday of April of the current year,~~ of such land that the land 229  
will be valued for real property tax purposes in the current tax 230  
year at its true value in money and that the recoupment required 231  
by sections 5713.34 and 5713.35 of the Revised Code will be 232  
placed on the current year's tax list and duplicate for 233  
collection. The auditor shall send that notice either by 234  
certified mail or, if the auditor has record of an internet 235  
identifier of record associated with the owner, by ordinary mail 236  
and by that internet identifier of record. 237

(C) Each ~~initial~~ application filed under division (A) (1) 238  
of this section shall be accompanied by a fee of twenty-five 239  
dollars. Application fees shall be paid into the county treasury 240  
to the credit of the real estate assessment fund created under 241  
section 325.31 of the Revised Code. 242

(D) Upon receipt of an application and payment of the 243  
required fee the auditor shall determine whether the information 244  
contained therein is correct and the application complete. 245

(E) If the auditor determines the information is incorrect 246  
or the application is incomplete, the auditor shall return the 247  
application to the applicant with an enumeration of the items 248  
which are incorrect or incomplete. The auditor shall return the 249  
application or a copy of the application either by certified 250  
mail or, if the auditor has record of an internet identifier of 251  
record associated with the applicant, by ordinary mail and by 252  
that internet identifier of record. An applicant may file an 253  
amended application, without charge, within fifteen days of the 254  
receipt of the returned application. 255

(F) If the auditor determines the application or amended 256  
application is complete and the information therein is correct, 257  
the auditor shall, prior to the first Monday in August, view or 258  
cause to be viewed the land described in the application and 259  
determine whether the land is land devoted exclusively to 260  
agricultural use. 261

(G) If the auditor determines, which determination shall 262  
be made as of the first Monday of August, annually, that the 263  
land is land devoted exclusively to agricultural use, the 264  
auditor shall appraise it for real property tax purposes in 265  
accordance with section 5715.01 of the Revised Code and the 266  
rules adopted by the commissioner for the valuation of land 267  
devoted exclusively to agricultural use and such appraised value 268  
shall be the value used by the auditor in determining the 269  
taxable value of such land for the current tax year under 270  
section 5713.03 of the Revised Code and as shown on the general 271  
tax list compiled under section 319.28 of the Revised Code. 272

(H) The auditor shall enter on the real property record 273  
required under section 5713.03 of the Revised Code for the 274  
tract, lot, or parcel of land so appraised, in addition to the 275  
other information required to be recorded thereon, its value as 276  
land devoted exclusively to agricultural use based on the values 277  
determined by the commissioner for each soil type present in the 278  
tract, lot, or parcel. Subject to division (A)(1) of section 279  
5713.34 of the Revised Code, tracts, lots, or parcels of land or 280  
portions thereof used for a conservation practice or devoted to 281  
a land retirement or conservation program under an agreement 282  
with an agency of the federal government on the first day of 283  
January of the tax year shall be valued at the lowest valued of 284  
all soil types listed in the commissioner's annual publication 285  
of the per-acre agricultural use values for each soil type in 286

the state.	287
(I) As used in this section, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.	288 289 290
<b>Sec. 5713.351.</b> If the county auditor has determined under section 5713.35 of the Revised Code that a conversion of land has occurred with respect to any tract, lot, or parcel on the agricultural land tax list because of a failure to file an <u>initial or renewal application under section 5713.31 of the Revised Code</u> , and if the auditor, upon application of the owner and payment by the owner of a twenty-five-dollar fee, finds that the land would be land devoted exclusively to agricultural use for the current year if the board of revision finds the failure arose for good cause, the owner may file a complaint against that determination with the board as provided in section 5715.19 of the Revised Code on the grounds that the tract, lot, or parcel is land devoted exclusively to agricultural use because there was good cause for the owner's failure to file an <del>initial or renewal</del> application. If the board finds that there was such good cause, the application under this section shall be considered an application that was properly filed under section 5713.31 of the Revised Code.	291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308
<b>Section 2.</b> That existing sections 5713.30, 5713.31, and 5713.351 of the Revised Code are hereby repealed.	309 310
<b>Section 3.</b> That section 5713.36 of the Revised Code is hereby repealed.	311 312
<b>Section 4.</b> The amendment or repeal by this act of sections 5713.30, 5713.31, 5713.351, and 5713.36 of the Revised Code apply to tax years beginning on or after the effective date of	313 314 315

this act.

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