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HB 614 Proponent Testimony
House Ways and Means Committee
Jenna Reese, Executive Director
May 24, 2022

Chair Merrin, Vice Chair Riedel, Ranking Member Sobecki, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony for HB 614, which will allow timber to benefit from the 10% property tax rollback available to all other Ohio agricultural commodities.

My name is Jenna Reese, and I am the Executive Director of the Ohio Forestry Association. Our association has over 600 members that include the entire forest products industry: tree farmers, consulting foresters, loggers, sawmills, manufacturers, and equipment dealers. There are 7.8 million acres of forest land in Ohio, which account for 31% of total land use in the state. The vast majority of those acres are privately owned family farms. Of those forest lands, 96% are hardwood due to the native species that thrive here.

Current law requires a 10% non-business credit rollback be applied to agricultural property, property being leased for farming, and several other categories. It is my understanding that the original form of this credit was much broader and came about when the Ohio individual income tax was established in 1972 to offset some of its effects. In 126 GA HB 66, the 10% rollback was limited to the categories we see in current law, and it arbitrarily deemed commercial timber production ineligible to receive the rollback.

To qualify for Ohio Forestry Tax Law (OFTL) or CAUV, forest land must meet acreage requirements and be actively managed by the landowner to stay in those programs. It is often required under forest management plans to have commercial harvests from time-to-time for the health of the forest; therefore, forest land owners are being penalized for participating in these programs with the current exclusion from the 10% rollback.

Timber has long been recognized as an agricultural commodity under federal and state law, and HB 614 re-establishes equilibrium under the non-business credit for all agricultural commodities. I'd like to thank Rep. Fowler Arthur for sponsoring this legislation, and I will take any questions the committee has at this time.

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