

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 614**

**Representative Fowler Arthur**

**Cosponsors: Representatives Schmidt, Koehler, Kick, Brinkman, Grendell**

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**A BILL**

To amend section 319.302 of the Revised Code to  
allow property used for commercial timber  
production to receive the 10% nonbusiness  
property tax rollback.

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

**Section 1.** That section 319.302 of the Revised Code be  
amended to read as follows:

**Sec. 319.302.** (A) (1) Real property that is not intended  
primarily for use in a business activity shall qualify for a  
partial exemption from real property taxation. For purposes of  
this partial exemption, "business activity" includes all uses of  
real property, except ~~farming~~agriculture; leasing property for  
~~farming~~agriculture; occupying or holding property improved with  
single-family, two-family, or three-family dwellings; leasing  
property improved with single-family, two-family, or three-  
family dwellings; or holding vacant land that the county auditor  
determines will be used for ~~farming~~agriculture or to develop  
single-family, two-family, or three-family dwellings. ~~For~~  
~~purposes of this partial exemption, "farming" does not include~~

~~land used for the commercial production of timber that is~~ 19  
~~receiving the tax benefit under section 5713.23 or 5713.31 of~~ 20  
~~the Revised Code and all improvements connected with such~~ 21  
~~commercial production of timber~~ As used in this division, 22  
"agriculture" has the same meaning as in section 1.61 of the 23  
Revised Code. 24

(2) Each year, the county auditor shall review each parcel 25  
of real property to determine whether it qualifies for the 26  
partial exemption provided for by this section as of the first 27  
day of January of the current tax year. 28

(B) After complying with section 319.301 of the Revised 29  
Code, the county auditor shall reduce the remaining sums to be 30  
levied by qualifying levies against each parcel of real property 31  
that is listed on the general tax list and duplicate of real and 32  
public utility property for the current tax year and that 33  
qualifies for partial exemption under division (A) of this 34  
section, and against each manufactured and mobile home that is 35  
taxed pursuant to division (D) (2) of section 4503.06 of the 36  
Revised Code and that is on the manufactured home tax list for 37  
the current tax year, by ten per cent, to provide a partial 38  
exemption for that parcel or home. For the purposes of this 39  
division: 40

(1) "Qualifying levy" means a levy approved at an election 41  
held before September 29, 2013; a levy within the ten-mill 42  
limitation; a levy provided for by the charter of a municipal 43  
corporation that was levied on the tax list for tax year 2013; a 44  
subsequent renewal of any such levy; or a subsequent substitute 45  
for such a levy under section 5705.199 of the Revised Code. 46

(2) "Qualifying levy" does not include any replacement 47  
imposed under section 5705.192 of the Revised Code of any levy 48

described in division (B) (1) of this section. 49

(C) Except as otherwise provided in sections 323.152, 50  
323.158, 323.16, 505.06, and 715.263 of the Revised Code, the 51  
amount of the taxes remaining after any such reduction shall be 52  
the real and public utility property taxes charged and payable 53  
on each parcel of real property, including property that does 54  
not qualify for partial exemption under division (A) of this 55  
section, and the manufactured home tax charged and payable on 56  
each manufactured or mobile home, and shall be the amounts 57  
certified to the county treasurer for collection. Upon receipt 58  
of the real and public utility property tax duplicate, the 59  
treasurer shall certify to the tax commissioner the total amount 60  
by which the real property taxes were reduced under this 61  
section, as shown on the duplicate. Such reduction shall not 62  
directly or indirectly affect the determination of the principal 63  
amount of notes that may be issued in anticipation of any tax 64  
levies or the amount of bonds or notes for any planned 65  
improvements. If after application of sections 5705.31 and 66  
5705.32 of the Revised Code and other applicable provisions of 67  
law, including divisions (F) and (I) of section 321.24 of the 68  
Revised Code, there would be insufficient funds for payment of 69  
debt charges on bonds or notes payable from taxes reduced by 70  
this section, the reduction of taxes provided for in this 71  
section shall be adjusted to the extent necessary to provide 72  
funds from such taxes. 73

(D) The tax commissioner may adopt rules governing the 74  
administration of the partial exemption provided for by this 75  
section. 76

(E) The determination of whether property qualifies for 77  
partial exemption under division (A) of this section is solely 78

for the purpose of allowing the partial exemption under division	79
(B) of this section.	80
<b>Section 2.</b> That existing section 319.302 of the Revised	81
Code is hereby repealed.	82
<b>Section 3.</b> The amendment by this act of section 319.302 of	83
the Revised Code applies to tax years beginning on and after the	84
effective date of that amendment.	85