

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 575

Representatives Thomas, D., Peterson

**Cosponsors: Representatives Gross, Hall, T., Klopfenstein, Robb Blasdel,
Workman**

To amend sections 323.131, 5713.03, 5713.30,	1
5713.31, 5713.32, and 5713.351; to enact new	2
section 5713.36; and to repeal section 5713.36	3
of the Revised Code to make various changes to	4
the law governing the property taxation of	5
farmland.	6

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

Section 1. That sections 323.131, 5713.03, 5713.30,	7
5713.31, 5713.32, and 5713.351 be amended and new section	8
5713.36 of the Revised Code be enacted to read as follows:	9

Sec. 323.131. (A) Each tax bill prepared and mailed or	10
delivered under section 323.13 of the Revised Code shall be in	11
the form and contain the information required by the tax	12
commissioner. The commissioner may prescribe different forms for	13
each county and may authorize the county auditor to make up tax	14
bills and tax receipts to be used by the county treasurer. For	15
any county in which the board of county commissioners has	16
granted a partial property tax exemption on homesteads under	17
section 323.158 of the Revised Code, the commissioner shall	18
require that the tax bills for those homesteads include a notice	19

of the amount of the tax reduction that results from the partial 20
exemption. In addition to the information required by the 21
commissioner, each tax bill shall contain the following 22
information: 23

(1) The taxes levied and the taxes charged and payable 24
against the property; 25

(2) The effective tax rate. The words "effective tax rate" 26
shall appear in boldface type. 27

(3) The following notices: 28

(a) "Notice: If the taxes are not paid within sixty days 29
from the date they are certified delinquent, the property is 30
subject to foreclosure for tax delinquency." Failure to provide 31
such notice has no effect upon the validity of any tax 32
foreclosure to which a property is subjected. 33

(b) "Notice: If the taxes charged against this parcel have 34
been reduced by the 2-1/2 per cent tax reduction for residences 35
occupied by the owner but the property is not a residence 36
occupied by the owner, the owner must notify the county 37
auditor's office not later than March 31 of the year following 38
the year for which the taxes are due. Failure to do so may 39
result in the owner being convicted of a fourth degree 40
misdemeanor, which is punishable by imprisonment up to 30 days, 41
a fine up to \$250, or both, and in the owner having to repay the 42
amount by which the taxes were erroneously or illegally reduced, 43
plus any interest that may apply. 44

If the taxes charged against this parcel have not been 45
reduced by the 2-1/2 per cent tax reduction and the parcel 46
includes a residence occupied by the owner, the parcel may 47
qualify for the tax reduction. To obtain an application for the 48

tax reduction or further information, the owner may contact the 49
county auditor's office at _____ (insert the address and 50
telephone number of the county auditor's office).\" 51

(4) For a tract or lot on the real property tax suspension 52
list under section 319.48 of the Revised Code, the following 53
notice: \"Notice: The taxes shown due on this bill are for the 54
current year only. Delinquent taxes, penalties, and interest 55
also are due on this property. Contact the county treasurer to 56
learn the total amount due.\" 57

The tax bill shall not contain or be mailed or delivered 58
with any information or material that is not required by this 59
section or that is not authorized by section 321.45 of the 60
Revised Code or by the tax commissioner. 61

(B) If the property is residential rental property, the 62
tax bill shall contain a statement that the owner of the 63
residential rental property shall file with the county auditor 64
the information required under division (A) or (C) of section 65
5323.02 of the Revised Code. 66

(C) If the property is valued in accordance with its 67
current agricultural use value under sections 5713.30 to 5713.38 68
of the Revised Code, the tax bill shall separately state the tax 69
savings for the property for the tax year. This amount shall be 70
labeled \"CAUV savings.\" For the purposes of this section, \"tax 71
savings\" has the same meaning as in section 5713.30 of the 72
Revised Code. 73

(D) Each county auditor and treasurer shall post on their 74
respective web sites, or on the county's web site, the 75
percentage of property taxes charged by each taxing unit and, in 76
the case of the county as a taxing unit, the percentage of taxes 77

charged by the county for each of the county purposes for which 78
taxes are charged. 79

~~(D)~~(E) As used in this section, "residential rental 80
property" has the same meaning as in section 5323.01 of the 81
Revised Code. 82

Sec. 5713.03. The county auditor, from the best sources of 83
information available, shall determine, as nearly as 84
practicable, the true value of the fee simple estate, as if 85
unencumbered but subject to any effects from the exercise of 86
police powers or from other governmental actions, of each 87
separate tract, lot, or parcel of real property and of 88
buildings, structures, and improvements located thereon and the 89
current agricultural use value of land valued for tax purposes 90
in accordance with section 5713.31 of the Revised Code, in every 91
district, according to the rules prescribed by this chapter and 92
section 5715.01 of the Revised Code, and in accordance with the 93
uniform rules and methods of valuing and assessing real property 94
as adopted, prescribed, and promulgated by the tax commissioner. 95
The auditor shall determine the taxable value of all real 96
property by reducing its true or current agricultural use value 97
by the percentage ordered by the commissioner. In determining 98
the true value of any tract, lot, or parcel of real estate under 99
this section, if such tract, lot, or parcel has been the subject 100
of an arm's length sale between a willing seller and a willing 101
buyer within a reasonable length of time, either before or after 102
the tax lien date, the auditor may consider the sale price of 103
such tract, lot, or parcel to be the true value for taxation 104
purposes. However, the sale price in an arm's length transaction 105
between a willing seller and a willing buyer shall not be 106
considered the true value of the property sold if subsequent to 107
the sale: 108

(A) The tract, lot, or parcel of real estate loses value 109
due to some casualty; 110

(B) An improvement is added to the property. 111

Nothing in this section or section 5713.01 of the Revised 112
Code and no rule adopted under section 5715.01 of the Revised 113
Code shall require the county auditor to change the true value 114
in money of any property in any year except a year in which the 115
tax commissioner is required to determine under section 5715.24 116
of the Revised Code whether the property has been assessed as 117
required by law. 118

Nothing in this section or section 5713.01 of the Revised 119
Code and no rule adopted under section 5715.01 of the Revised 120
Code prevents a county auditor from valuing residential property 121
or wasteland at a value that is less than the value that would 122
be determined for that land if it were valued at its current 123
agricultural use value. As used in this paragraph, "residential 124
property" means any property classified as to use as residential 125
in accordance with rules adopted by the commissioner under 126
section 5713.041 of the Revised Code. 127

The county auditor shall adopt and use a real property 128
record approved by the commissioner for each tract, lot, or 129
parcel of real property, setting forth the true and taxable 130
value of land and, in the case of land valued in accordance with 131
section 5713.31 of the Revised Code, its current agricultural 132
use value, the number of acres of arable land, permanent pasture 133
land, woodland, and wasteland in each tract, lot, or parcel. The 134
auditor shall record pertinent information and the true and 135
taxable value of each building, structure, or improvement to 136
land, which value shall be included as a separate part of the 137
total value of each tract, lot, or parcel of real property. 138

Sec. 5713.30. As used in sections 5713.31 to 5713.37 and 139
5715.01 of the Revised Code: 140

(A) "Land devoted exclusively to agricultural use" means: 141

(1) Tracts, lots, or parcels of land totaling not less 142
than ten acres to which, during the three calendar years prior 143
to the ~~tax year in which application is filed under section~~ 144
~~5713.31 of the Revised Code~~, and through the last day of May of 145
~~such the tax year~~, one or more of the following apply: 146

(a) The tracts, lots, or parcels of land were devoted 147
exclusively to commercial animal or poultry husbandry, 148
aquaculture, algaculture meaning the farming of algae, 149
apiculture, the cultivation of hemp by a person issued a hemp 150
cultivation license under section 928.02 of the Revised Code, 151
the production for a commercial purpose of timber, field crops, 152
tobacco, fruits, vegetables, nursery stock, ornamental trees, 153
sod, or flowers, or the growth of timber for a noncommercial 154
purpose, if the land on which the timber is grown is contiguous 155
to or part of a parcel of land under common ownership that is 156
otherwise devoted exclusively to agricultural use. 157

(b) The tracts, lots, or parcels of land were devoted 158
exclusively to biodiesel production, biomass energy production, 159
electric or heat energy production, or biologically derived 160
methane gas production if the land on which the production 161
facility is located is contiguous to or part of a parcel of land 162
under common ownership or leasehold that is otherwise devoted 163
exclusively to agricultural use, provided that (i) at least 164
fifty per cent of the feedstock used in the production is 165
agricultural feedstock, (ii) at least twenty per cent of the 166
agricultural feedstock used in the production is derived from 167
parcels of land under common ownership or leasehold, and (iii) 168

none of the feedstock used in the production consists of human waste. As used in this division, "agricultural feedstock" means manure and food waste, and "human waste" includes sludge as defined in section 6111.01 of the Revised Code.

(c) The tracts, lots, or parcels of land are eligible conservation land.

(2) Tracts, lots, or parcels of land totaling less than ten acres that, during the three calendar years prior to the tax year in which application is filed under section 5713.31 of the Revised Code and through the last day of May of such the tax year, were devoted exclusively to commercial animal or poultry husbandry, aquaculture, algaculture meaning the farming of algae, apiculture, the cultivation of hemp by a person issued a hemp cultivation license under section 928.02 of the Revised Code, 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 eligible conservation land;

(3) 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 199
beyond one year, but less than three years, the landowner proves 200
good cause as determined by the board of revision. 201

(4) Tracts, lots, or parcels of land, or portions thereof 202
that, during the previous three consecutive calendar years have 203
been designated as land devoted exclusively to agricultural use, 204
but such land has been lying idle or fallow because of dredged 205
material being stored or deposited on such land pursuant to a 206
contract between the land's owner and the department of natural 207
resources or the United States army corps of engineers and no 208
action has occurred to the land that is either inconsistent with 209
the return of it to agricultural production or converts the land 210
devoted exclusively to agricultural use. Such land shall remain 211
designated as land devoted exclusively to agricultural use until 212
the last year in which dredged material is stored or deposited 213
on the land pursuant to such a contract, but not to exceed five 214
years. 215

(5) Tracts, lots, or parcels of land, or portions thereof 216
that, during the immediately preceding calendar year, had been 217
designated as land devoted exclusively to agricultural use but 218
that have been lying idle or fallow due to circumstances that 219
have led to a declaration of a disaster or state of emergency 220
issued by the president of the United States or the governor of 221
this state. 222

"Land devoted exclusively to agricultural use" includes 223
tracts, lots, or parcels of land or portions thereof that are 224
used for conservation practices, provided that the tracts, lots, 225
or parcels of land or portions thereof comprise twenty-five per 226
cent or less of the total of the tracts, lots, or parcels of 227
land that satisfy the criteria established in division (A) (1), 228

(2), (3), or (4) of this section together with the tracts, lots, 229
or parcels of land or portions thereof that are used for 230
conservation practices. 231

"Land devoted exclusively to agricultural use" includes 232
tracts, lots, or parcels of land or portions thereof that are 233
used for a purpose that is incidental to the primary use of the 234
land for agricultural purposes, provided that such tracts, lots, 235
or parcels of land or portions thereof are contiguous to such 236
land and are not used for a commercial purpose that is unrelated 237
to the land's primary agricultural use. Tracts, lots, or parcels 238
that are used for a purpose that is incidental to an 239
agricultural use includes land used as a driveway or access road 240
or upon which a staging area, barn, or farm market is located. 241

Notwithstanding any other provision of law to the 242
contrary, the existence of agritourism on a tract, lot, or 243
parcel of land that otherwise meets the definition of "land 244
devoted exclusively to agricultural use" as defined in this 245
division does not disqualify that tract, lot, or parcel from 246
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 247
Revised Code. 248

A tract, lot, or parcel of land taxed under sections 249
5713.22 to 5713.26 of the Revised Code is not land devoted 250
exclusively to agricultural use. 251

A tract, lot, parcel, or portion thereof on which medical 252
marijuana, as defined by section 3796.01 of the Revised Code, is 253
cultivated or processed is not land devoted exclusively to 254
agricultural use. 255

For purposes of divisions (A) (1) and (2) of this section, 256
the total acreage of land described in those divisions may 257

include tracts, lots, and parcels that are not contiguous, 258
provided that the owner's use of the tracts, lots, and parcels 259
are part of a single operation within one county or within two 260
or more counties. 261

For the purposes of division (A) of this section, common 262
ownership or leasehold exists when the same individual or 263
individuals own or lease the tracts, lots, or parcels, either 264
directly or indirectly through one or more entities. 265

(B) "Conversion of land devoted exclusively to 266
agricultural use" means any of the following: 267

~~(1) The failure of the owner of land devoted exclusively~~ 268
~~to agricultural use during the next preceding calendar year to~~ 269
~~file a renewal application under section 5713.31 of the Revised~~ 270
~~Code without good cause as determined by the board of revision;~~ 271

~~(2)~~ The failure of the new owner of such land devoted 272
exclusively to agricultural use to file an initial application 273
under ~~that~~ section 5713.31 of the Revised Code without good 274
cause as determined by the board of revision; 275

~~(3)~~ (2) The failure of such land or portion thereof to 276
qualify as land devoted exclusively to agricultural use for the 277
current calendar year ~~as requested by an application filed under~~ 278
~~such section;~~ 279

~~(4)~~ (3) The failure of the owner of the land described in 280
division (A) (3) or (4) of this section to act on such land in a 281
manner that is consistent with the return of the land to 282
agricultural production after three years. 283

The construction or installation of an energy facility, as 284
defined in section 5727.01 of the Revised Code, on a portion of 285
a tract, lot, or parcel of land devoted exclusively to 286

agricultural use shall not cause the remaining portion of the 287
tract, lot, or parcel to be regarded as a conversion of land 288
devoted exclusively to agricultural use if the remaining portion 289
of the tract, lot, or parcel continues to be devoted exclusively 290
to agricultural use. 291

(C) "Tax savings" means the difference between the dollar 292
amount of real property taxes levied in any year on land valued 293
and assessed in accordance with its current agricultural use 294
value and the dollar amount of real property taxes that would 295
have been levied upon such land if it had been valued and 296
assessed for such year in accordance with Section 2 of Article 297
XII, Ohio Constitution. 298

(D) "Owner" includes, but is not limited to, any person 299
owning a fee simple, fee tail, or life estate or a buyer on a 300
land installment contract. 301

(E) "Conservation practices" are practices used to abate 302
soil erosion as required in the management of the farming 303
operation, and include, but are not limited to, the 304
installation, construction, development, planting, or use of 305
grass waterways, terraces, diversions, filter strips, field 306
borders, windbreaks, riparian buffers, wetlands, ponds, and 307
cover crops for that purpose. 308

(F) "Wetlands" has the same meaning as in section 6111.02 309
of the Revised Code. 310

(G) "Biodiesel" means a mono-alkyl ester combustible 311
liquid fuel that is derived from vegetable oils or animal fats 312
or any combination of those reagents and that meets the American 313
society for testing and materials specification D6751-03a for 314
biodiesel fuel (B100) blend stock distillate fuels. 315

(H) "Biologically derived methane gas" means gas from the 316
anaerobic digestion of organic materials, including animal waste 317
and agricultural crops and residues. 318

(I) "Biomass energy" means energy that is produced from 319
organic material derived from plants or animals and available on 320
a renewable basis, including, but not limited to, agricultural 321
crops, tree crops, crop by-products, and residues. 322

(J) "Electric or heat energy" means electric or heat 323
energy generated from manure, cornstalks, soybean waste, or 324
other agricultural feedstocks. 325

(K) "Dredged material" means material that is excavated or 326
dredged from waters of this state. "Dredged material" does not 327
include material resulting from normal farming, silviculture, 328
and ranching activities, such as plowing, cultivating, seeding, 329
and harvesting, for production of food, fiber, and forest 330
products. 331

(L) "Agritourism" has the same meaning as in section 332
901.80 of the Revised Code. 333

(M) "Eligible conservation land" means either of the 334
following: 335

(1) A tract, lot, or parcel devoted to and qualified for 336
payments or other compensation under a land retirement or 337
conservation program under an agreement with an agency of the 338
federal government; 339

(2) A tract, lot, or parcel that meets at least one of the 340
conditions described in divisions (M) (2) (a) to (c) of this 341
section and the condition described in division (M) (2) (d) of 342
this section. 343

(a) The land is subject to an agricultural water project 344
or nature water project that receives funding from the H2Ohio 345
fund created in section 126.60 of the Revised Code. 346

(b) The land was subject to such a project during the 347
immediately preceding calendar year. 348

(c) The land is or was subject to such a project for the 349
current or one of the two immediately preceding tax years and, 350
for the current tax year, is subject to either a conservation 351
easement held by the state or an agency of the state or a 352
conservation easement held by any other person if such easement 353
is a condition of a nature water project that is funded through 354
the H2Ohio fund. 355

(d) For the tax year that includes or immediately precedes 356
the year in which the land became subject to the project 357
described in division (M) (2) (a), (b), or (c) of this section, as 358
applicable, the land qualified as land devoted exclusively to 359
agricultural use pursuant to other criteria in divisions (A) (1) 360
to (4) of this section. 361

As used in division (M) (2) of this section, "conservation 362
easement" has the same meaning as in section 5301.67 of the 363
Revised Code. 364

(N) "Internet identifier of record" has the same meaning 365
as in section 9.312 of the Revised Code. 366

Sec. 5713.31. (A) At any time after the first Monday in 367
January and prior to the first Monday in March of any year, an 368
owner of agricultural land may file an application with the 369
county auditor of the county in which such land is located, 370
requesting the auditor to value the land for real property tax 371
purposes at the current value such land has for agricultural 372

use, in accordance with section 5715.01 of the Revised Code and 373
the rules adopted by the commissioner for the valuation of such 374
land. ~~An owner's first application with respect to the owner's~~ 375
~~land shall be in the form of an initial application. Each~~ 376
~~application filed in ensuing consecutive years after the initial~~ 377
~~application by that owner shall be in the form of a renewal~~ 378
~~application. The commissioner shall prescribe the form of the~~ 379
~~initial and the renewal application, but the renewal application~~ 380
~~shall require no more information than is necessary to establish~~ 381
~~the applicant's continued eligibility to have the applicant's~~ 382
~~land valued for agricultural use, for all lots, parcels, or~~ 383
~~tracts of land, or portions thereof, within a county, that have~~ 384
~~been valued at the current value of such land for agricultural~~ 385
~~use in the preceding tax year. Each county shall provide~~ 386
taxpayers with at least one means of submitting the application 387
electronically. If, on the first day of January of the tax year, 388
any portion of the applicant's agricultural land is eligible 389
conservation land or is used for a conservation practice, the 390
applicant shall so indicate on the ~~initial or renewal~~ 391
application. 392

(B) ~~On or before the second Tuesday after the first Monday~~ 393
~~in March, the auditor shall determine whether the current owner~~ 394
~~of any lot, parcel, or tract of land or portion thereof~~ 395
~~contained in the preceding tax year's agricultural land tax list~~ 396
~~failed to file an initial or renewal application, as~~ 397
~~appropriate, for the current tax year with respect to such lot,~~ 398
~~parcel, or tract or portion thereof. The auditor shall forthwith~~ 399
~~notify each owner who failed to file an application that unless~~ 400
~~application is filed with the auditor prior to the first Monday~~ 401
~~of April of the current year, the land will be valued for real~~ 402
~~property tax purposes in the current tax year at its true value~~ 403

~~in money and that the recoupment required by sections 5713.34 and 5713.35 of the Revised Code will be placed on the current year's tax list and duplicate for collection. The auditor shall send that notice either by certified mail or, if the auditor has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record.~~ 404
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~~(C)~~ Each initial application shall be accompanied by a fee of twenty-five dollars. Application fees shall be paid into the county treasury to the credit of the real estate assessment fund created under section 325.31 of the Revised Code. 411
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~~(D)~~ (C) Upon receipt of an application and payment of the required fee the auditor shall determine whether the information contained therein is correct and the application complete. 415
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~~(E)~~ (D) If the auditor determines the information is incorrect or the application is incomplete, the auditor shall return the application to the applicant with an enumeration of the items which are incorrect or incomplete. The auditor shall return the application or a copy of the application either by certified mail or, if the auditor has record of an internet identifier of record associated with the applicant, by ordinary mail and by that internet identifier of record. An applicant may file an amended application, without charge, within fifteen days of the receipt of the returned application. 418
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~~(F)~~ (E) If the auditor determines the application or amended application is complete and the information therein is correct, the auditor shall, prior to the first Monday in August, view or cause to be viewed the land described in the application and determine whether the land is land devoted exclusively to agricultural use. 428
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~~(G)~~(F) If the auditor determines, which determination 434
shall be made as of the first Monday of August, annually, that 435
the land is land devoted exclusively to agricultural use, the 436
auditor shall so notify the property owner either by certified 437
mail or, if the auditor has record of an internet identifier of 438
record associated with the person, by ordinary mail and by that 439
internet identifier of record. 440

(G) On or before the first Monday of August, the auditor 441
shall determine whether each tract, lot, or parcel of land or 442
portion thereof contained in the preceding tax year's 443
agricultural land tax list continues to qualify as land devoted 444
exclusively to agricultural use. 445

(H) If the auditor determines that land is devoted 446
exclusively to agricultural use pursuant to either division (F) 447
or (G) of this section for a tax year, the auditor shall 448
appraise ~~it~~ that land for real property tax purposes in 449
accordance with section 5715.01 of the Revised Code and the 450
rules adopted by the commissioner for the valuation of land 451
devoted exclusively to agricultural use and such appraised value 452
shall be the value used by the auditor in determining the 453
taxable value of such land for the current tax year under 454
section 5713.03 of the Revised Code and as shown on the general 455
tax list compiled under section 319.28 of the Revised Code. 456

~~(H)~~(I) The auditor shall enter on the real property record 457
required under section 5713.03 of the Revised Code for the 458
tract, lot, or parcel of land so appraised, in addition to the 459
other information required to be recorded thereon, its value as 460
land devoted exclusively to agricultural use based on the values 461
determined by the commissioner for each soil type present in the 462
tract, lot, or parcel. Subject to division (A) (1) of section 463

5713.34 of the Revised Code, tracts, lots, or parcels of land or portions thereof that were eligible conservation land described in division (M) (1) of section 5713.30 of the Revised Code or that were used for a conservation practice on the first day of January of the tax year shall be valued at the lowest valued of all soil types listed in the commissioner's annual publication of the per-acre agricultural use values for each soil type in the state. Any tract, lot, or parcel of land or portion thereof that was eligible conservation land described in division (M) (2) of that section shall be valued at its actual soil type.

~~(I) As used in this section, "internet identifier of record" has the same meaning as in section 9.312 of the Revised Code.~~

(J) Notwithstanding division (A) of this section, if an application relates to agricultural tracts, lots, or parcels that are not contiguous, but that are used as part of a single operation within two or more contiguous counties, the owner of the land shall submit the application to the auditor of the county in which the most acres of the total land subject to the application are located. That auditor shall review the application in accordance with this section and, upon making a determination of the land's eligibility to be valued as its current agricultural use value, shall provide notice of that determination to each other county in which land subject to the application is located.

The auditor that approves the application shall also annually review the eligibility of the land pursuant to division (G) of this section and, if the auditor determines that the land no longer qualifies as land devoted exclusively to agricultural use, shall provide notice of that determination to each other

county in which the land is located. Any notice required under 494
division (K) of this section shall be sent to the auditor that 495
approved the application. 496

(K) An application submitted under this section 497
constitutes a continuing application for land to be valued 498
according to its current agricultural use value for each year in 499
which the land is devoted exclusively to agricultural use. A 500
property owner shall notify the county auditor if, in any year 501
after an application has been filed under this section, the land 502
does not qualify to be valued in that manner or if the status of 503
the land as eligible conservation land or land used for a 504
conservation practice changes. 505

Sec. 5713.32. (A) Prior to the first Monday in October, 506
the county auditor shall notify each person who filed an 507
application or an amended application under section 5713.31 of 508
the Revised Code and whose land the auditor determines is not 509
land devoted exclusively to agricultural use, of the reason for 510
such determination. The auditor shall send that notice either by 511
certified mail or, if the auditor has record of an internet 512
identifier of record associated with the person, by ordinary 513
mail and by that internet identifier of record. ~~As used in this~~ 514
~~division, "internet identifier of record" has the same meaning~~ 515
~~as in section 9.312 of the Revised Code.~~ 516

(B) A complaint against the auditor's determination may be 517
made in the manner prescribed in section 5715.19 of the Revised 518
Code. 519

Sec. 5713.351. If the county auditor has determined under 520
section 5713.35 of the Revised Code that a conversion of land 521
has occurred with respect to any tract, lot, or parcel on the 522
agricultural land tax list because of a failure to file an 523

~~initial or renewal~~ application, and if the auditor, upon 524
application of the owner and payment by the owner of a twenty- 525
five-dollar fee, finds that the land would be land devoted 526
exclusively to agricultural use for the current year if the 527
board of revision finds the failure arose for good cause, the 528
owner may file a complaint against that determination with the 529
board as provided in section 5715.19 of the Revised Code on the 530
grounds that the tract, lot, or parcel is land devoted 531
exclusively to agricultural use because there was good cause for 532
the owner's failure to file an ~~initial or renewal~~ application. 533
If the board finds that there was such good cause, the 534
application under this section shall be considered an 535
application that was properly filed under section 5713.31 of the 536
Revised Code. 537

Sec. 5713.36. (A) For each tax year in which a county 538
undergoes a reappraisal or update in accordance with section 539
5715.24 of the Revised Code, the county auditor shall provide a 540
notice that includes all of the following information to each 541
owner of land valued at its current agricultural use value for 542
that tax year: 543

(1) All of the soil types in the county, and an 544
explanation of the means by which a property owner can determine 545
the soil type of the owner's property; 546

(2) The current agricultural use value assigned to each 547
soil type in the county according to the land tables prescribed 548
by the tax commissioner for the current tax year and for the tax 549
year in which the county most recently underwent a reappraisal 550
or update in accordance with section 5715.24 of the Revised 551
Code. 552

(B) The notice required under this section shall be sent 553

by certified mail or, if the auditor has record of an internet 554
identifier of record associated with the person, by ordinary 555
mail and by that internet identifier of record. 556

(C) The county auditor shall also publish the information 557
described in division (A) (1) of this section on the auditor's 558
web site. 559

Section 2. That existing sections 323.131, 5713.03, 560
5713.30, 5713.31, 5713.32, and 5713.351 of the Revised Code are 561
hereby repealed. 562

Section 3. That section 5713.36 of the Revised Code is 563
hereby repealed. 564

Section 4. The amendment or reenactment by this act of 565
sections 323.131, 5713.03, 5713.30, 5713.31, 5713.32, 5713.351, 566
and 5713.36 of the Revised Code applies to tax years beginning 567
on or after the effective date of this section. 568