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S.B. 120
136th General Assembly

Bill Analysis

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Version: As Passed by the Senate

Primary Sponsor: Sen. Hicks-Hudson

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SUMMARY

- Exempts temporary greenhouses from statutes governing the construction and condition of buildings and related rules adopted by the Board of Building Standards.
- Codifies an existing practice that allows noncontiguous land to be valued at its current agricultural use value, or CAUV, without meeting an income threshold, if the total acreage of all parcels used in a single agricultural operation in the same county equals at least ten acres.
- Requires the Chancellor of Higher Education, in collaboration with the Ohio State University and Central State University cooperative extension services, to establish the Urban Farmer Youth Initiative Pilot Program.
- Makes an appropriation.

DETAILED ANALYSIS

Temporary greenhouses and building regulations

The bill exempts temporary greenhouses from statutes governing the construction and condition of buildings and related rules adopted by the Board of Building Standards. Other examples of buildings that are exempted from such rules and statutes are agricultural buildings and one, two, or three-unit residential buildings that have been converted to a daycare. A temporary greenhouse means a structure covered with transparent or translucent materials for the purpose of admitting natural light and controlling the atmosphere for growing agricultural products. There must be little to no ground preparation and no foundation.[1]

[1] R.C. 3781.06(A)(11) and 3781.061.

CAUV land eligibility

The bill codifies an existing practice related to the property taxation of agricultural property. Under the existing "current agricultural use value" (CAUV) program, farmland is valued considering only its use for agriculture, rather than its fair market value. This typically results in a lower tax bill for farm owners, because the land is often valued below its actual market value, particularly in areas where farmland is in demand for development purposes.

Under existing law, farmland must meet certain criteria to be valued at its CAUV. In general, the farm must either (1) be at least ten acres or (2) be less than ten acres but generate at least $2,500 of average annual gross income.[2]

The bill specifies that, in order to meet the minimum ten acre requirement that would exempt it from the income determination, land need not be contiguous, so long as it is part of a single agricultural operation in the same county.[3] Current law does not include specific language addressing the issue, but the Department of Taxation has adopted rules stating that parcels need not be contiguous if they are "actively farmed as a unit."[4] Similarly, the CAUV application prescribed by the Department states that a farm includes "all portions of land that are worked as a single unit within the same county."[5]

Urban Farmer Youth Initiative Pilot Program

The bill requires the Chancellor of Higher Education, in collaboration with the Ohio State University (OSU) Cooperative Extension Services and Central State University (CSU) Cooperative Extension Services, to establish the Urban Farmer Youth Initiative Pilot Program. The purpose of the pilot program is to provide relevant programming and support with regard to farming and agriculture to young people between the ages of six to eighteen living in urban areas.[6]

Under the bill, the pilot program will operate for FY 2027 and offer programming in at least two, but not more than four counties.[7]

The bill permits the Chancellor and the OSU and CSU Cooperative Extension Services to do both of the following:[8]

1. Use up to 15% of the amount appropriated for FY 2027 to develop and establish the pilot program; and

[2] R.C. 5713.30(A)(1) and (2).

[3] R.C. 5713.30(A).

[4] Ohio Administrative Code 5703-25-30(B)(25).

[5] See Initial Application for the Valuation of Land at its Current Agricultural Use (PDF).

[6] Section 3(A).

[7] Section 3(B).

[8] Section 3(C)(1).

2. Partner with local entities to deliver programming for the pilot program. The bill permits the Chancellor and the extension services to pay entities for services with funds appropriated for the pilot program.

The bill also specifically permits funds appropriated for the pilot program to be used to support existing agricultural organizations to help expand programming to include young people living in urban areas.[9] Any garden or structure used under the pilot program is not subject to any restrictions on height for such gardens or structures.[10]

Appropriation

The bill appropriates $500,000 in FY 2027 to the Urban Farmer Youth Initiative Pilot Program.[11]

HISTORY

Action	Date
Introduced	02-25-25
Reported, S. Finance	05-20-26
Passed Senate (31-0)	06-03-26

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[9] Section 3(C)(2).

[10] Section 3(D).

[11] Sections 4 and 5.