

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 285**

**Senator Schaffer**

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To amend section 5713.34 of the Revised Code to 1  
exempt agricultural land converted to certain 2  
conservation uses from recoupment charges. 3

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

**Section 1.** That section 5713.34 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5713.34.** (A) (1) Upon the conversion of all or any 6  
portion of a tract, lot, or parcel of land devoted exclusively 7  
to agricultural use a portion of the tax savings upon such 8  
converted land shall be recouped as provided for by Section 36, 9  
Article II, Ohio Constitution by levying a charge on such land 10  
in an amount equal to the amount of the tax savings on the 11  
converted land during the three tax years immediately preceding 12  
the year in which the conversion occurs. If the auditor 13  
discovers that agricultural land valued at the lowest valued 14  
soil type, pursuant to section 5713.31 of the Revised Code, 15  
because of its use for a conservation practice or designation as 16  
eligible conservation land ceases to meet that criteria sooner 17  
than thirty-six months after the initial certification, the 18  
auditor shall levy a charge on such agricultural land in an 19  
amount equal to the reduction in taxes resulting from the land's 20  
valuation at the lowest valued soil type, rather than valuation 21

at its actual soil type, in all preceding years the land was so 22  
valued, not to exceed the most recent three years. The charges 23  
levied under this section shall constitute a lien of the state 24  
upon such converted land as of the first day of January of the 25  
tax year in which the charge is levied and shall continue until 26  
discharged as provided by law. 27

(2) Upon the conversion of an adequately described portion 28  
of a tract, lot, or parcel of land, the county auditor shall 29  
divide any numbered permanent parcel into economic units and 30  
value each unit individually for the purpose of levying the 31  
charge under division (A) (1) of this section against only the 32  
converted portion. 33

(3) A charge shall not be levied under this section for 34  
the conversion of a portion of a tract, lot, or parcel of land 35  
devoted exclusively to agricultural use if the conversion is 36  
incident to the construction or installation of an energy 37  
facility, as defined in section 5727.01 of the Revised Code, and 38  
if the remaining portion of the tract, lot, or parcel continues 39  
to be devoted exclusively to agricultural use. 40

(B) Except as otherwise provided in division (C) or (D) of 41  
this section, a public entity that acquires by any means and 42  
converts land devoted exclusively to agricultural use and a 43  
private entity granted the power of eminent domain that acquires 44  
by any means and converts land devoted exclusively to 45  
agricultural use shall pay the charge levied by division (A) of 46  
this section and shall not, directly or indirectly, transfer the 47  
charge to the person from whom the land is acquired. A person 48  
injured by a violation of this division may recover, in a civil 49  
action, any damages resulting from the violation. 50

(C) The charge levied by division (A) (1) of this section 51

does not apply to the conversion of land that meets either of 52  
the following conditions: 53

(1) The land is exempt from taxation pursuant to division 54  
(B) of section 5709.09 of the Revised Code and remains 55  
principally undeveloped. 56

(2) The land is acquired by a public entity by means other 57  
than eminent domain and thereafter used exclusively for a public 58  
purpose that leaves the land principally undeveloped when either 59  
of the following conditions applies: 60

~~(1)~~ (a) In the case of land so acquired and converted by a 61  
park district created under Chapter 1545. of the Revised Code, 62  
the land is located within the boundaries of the park district. 63

~~(2)~~ (b) In the case of land so acquired and converted by a 64  
public entity other than a park district created under Chapter 65  
1545. of the Revised Code, the land is located within the 66  
boundaries of any city, local, exempted village, or joint 67  
vocational school district that is wholly or partially located 68  
within the boundaries of the public entity that so acquired and 69  
converted the land. 70

If all or any portion of a tract, lot, or parcel of ~~such~~ 71  
land described in division (C) (1) or (2) of this section is 72  
later developed or otherwise converted to a purpose other than 73  
one of the purposes enumerated under division (E) (1) of this 74  
section, the charge levied by division (A) (1) of this section 75  
shall be levied against such developed or converted land as 76  
otherwise required by that division. 77

The county auditor of the county in which the land is 78  
located shall determine annually whether all or any portion of a 79  
tract, lot, or parcel of land formerly converted to a purpose 80

enumerated under division (E) (1) of this section has been 81  
developed in such a way or converted to such a purpose as to 82  
require the charge levied by division (A) (1) of this section to 83  
be levied against the land so developed or converted. 84

(D) Division (B) of this section does not apply to a 85  
public entity that acquires by means other than eminent domain 86  
and converts land devoted exclusively to agricultural use to use 87  
for public, active or passive, outdoor education, recreation, or 88  
similar open space uses when either of the following conditions 89  
applies: 90

(1) In the case of land so acquired and converted by a 91  
park district created under Chapter 1545. of the Revised Code, 92  
the land is located outside the boundaries of the park district. 93

(2) In the case of land so acquired and converted by a 94  
public entity other than a park district created under Chapter 95  
1545. of the Revised Code, the land is located outside the 96  
boundaries of any city, local, exempted village, or joint 97  
vocational school district that is wholly or partially located 98  
within the boundaries of the public entity that so acquired and 99  
converted the land. 100

(E) As used in divisions (C) and (D) of this section: 101

(1) "Principally undeveloped" means a parcel of real 102  
property that is used for public, active or passive, outdoor 103  
education, recreation, or similar open space uses and contains 104  
only the structures, roadways, and other facilities that are 105  
necessary for such uses. 106

(2) "Public entity" means any political subdivision of 107  
this state or any agency or instrumentality of a political 108  
subdivision. 109

**Section 2.** That existing section 5713.34 of the Revised 110  
Code is hereby repealed. 111

**Section 3.** The amendment by this act of section 5713.34 of 112  
the Revised Code applies to the conversion of land devoted 113  
exclusively to agricultural use, as defined in section 5713.30 114  
of the Revised Code, occurring on or after the effective date of 115  
this section. 116