

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 109

Representatives Patterson, LaTourette

Cosponsors: Representatives Koehler, Ginter

A BILL

To amend sections 321.24, 929.01, 5713.30, and 5713.34 and to enact section 5709.29 of the Revised Code to authorize a property tax exemption for land used for commercial maple sap extraction.

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

Section 1. That sections 321.24, 929.01, 5713.30, and 5713.34 be amended and section 5709.29 of the Revised Code be enacted to read as follows:

Sec. 321.24. (A) On or before the fifteenth day of February, in each year, the county treasurer shall settle with the county auditor for all taxes and assessments that the treasurer has collected on the general duplicate of real and public utility property at the time of making the settlement. If the county treasurer has made or will make advance payments to the several taxing districts of current year unpaid taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under

this division. 19

(B) On or before the thirtieth day of June, in each year, 20
the treasurer shall settle with the auditor for all advance 21
payments of general personal and classified property taxes that 22
the treasurer has received at the time of making the settlement. 23

(C) On or before the tenth day of August, in each year, 24
the treasurer shall settle with the auditor for all taxes and 25
assessments that the treasurer has collected on the general 26
duplicates of real and public utility property at the time of 27
making such settlement, not included in the preceding February 28
settlement. If the county treasurer has made or will make 29
advance payments to the several taxing districts of the current 30
year delinquent taxes under section 321.341 of the Revised Code 31
before collecting them, the county treasurer shall take the 32
advance payments into account for purposes of the settlement 33
with the county auditor under this division. 34

(D) On or before the thirty-first day of October, in each 35
year, the treasurer shall settle with the auditor for all taxes 36
that the treasurer has collected on the general personal and 37
classified property duplicates, and for all advance payments of 38
general personal and classified property taxes, not included in 39
the preceding June settlement, that the treasurer has received 40
at the time of making such settlement. 41

(E) In the event the time for the payment of taxes is 42
extended, pursuant to section 323.17 of the Revised Code, the 43
date on or before which settlement for the taxes so extended 44
must be made, as herein prescribed, shall be deemed to be 45
extended for a like period of time. At each such settlement, the 46
auditor shall allow to the treasurer, on the moneys received or 47
collected and accounted for by the treasurer, the treasurer's 48

fees, at the rate or percentage allowed by law, at a full 49
settlement of the treasurer. 50

(F) Within thirty days after the day of each settlement of 51
taxes required under divisions (A) and (C) of this section, the 52
treasurer shall certify to the tax commissioner any adjustments 53
that have been made to the amount certified previously pursuant 54
to section 319.302 of the Revised Code and that the settlement 55
has been completed. Upon receipt of such certification, the 56
commissioner shall provide for payment to the county treasurer 57
from the general revenue fund of an amount equal to one-half of 58
the amount certified by the treasurer in the preceding tax year 59
under section 319.302 of the Revised Code, less one-half of the 60
amount computed for all taxing districts in that county for the 61
current fiscal year under section 5703.80 of the Revised Code 62
for crediting to the property tax administration fund. Such 63
payment shall be credited upon receipt to the county's undivided 64
income tax fund, and the county auditor shall transfer to the 65
county general fund from the amount thereof the total amount of 66
all fees and charges which the auditor and treasurer would have 67
been authorized to receive had such section not been in effect 68
and that amount had been levied and collected as taxes. The 69
county auditor shall distribute the amount remaining among the 70
various taxing districts in the county as if it had been levied, 71
collected, and settled as real property taxes. The amount 72
distributed to each taxing district shall be reduced by the 73
total of the amounts computed for the district under section 74
5703.80 of the Revised Code, but the reduction shall not exceed 75
the amount that otherwise would be distributed to the taxing 76
district under this division. The tax commissioner shall make 77
available to taxing districts such information as is sufficient 78
for a taxing district to be able to determine the amount of the 79

reduction in its distribution under this section. 80

(G) (1) ~~Within thirty days after the day of the settlement~~ 81
~~required in division (D) of this section, On or before the first~~ 82
~~day of March each year, the county treasurer auditor of each~~ 83
~~county shall notify certify to the tax commissioner that the~~ 84
~~settlement has been completed the amount of tax that would have~~ 85
~~been assessed on maple forest land appearing on the exempt list~~ 86
~~for the preceding tax year if the land had not been exempted~~ 87
~~under section 5709.29 of the Revised Code. Upon receipt of that~~ 88
~~notification, the~~ Except as otherwise provided in this division, 89
~~the commissioner, within sixty days after a settlement of taxes~~ 90
~~under divisions (A) and (C) of this section, shall provide for~~ 91
~~payment to the county treasurer from the general revenue fund of~~ 92
~~an amount equal to one-half of the amount certified under former~~ 93
~~section 319.311 of the Revised Code and paid in the state's~~ 94
~~fiscal year 2003 multiplied by the percentage specified in~~ 95
~~division (G) (2) of this section. The payment, which shall be~~ 96
~~credited upon receipt to the county's undivided income tax fund,~~ 97
~~and . If the total amount certified for all counties under this~~ 98
~~division exceeds three million dollars, the amount to be paid to~~ 99
~~each county treasurer shall be reduced by such an amount that~~ 100
~~the payment bears the same ratio to the amount certified for the~~ 101
~~county that three million dollars bears to the total amount~~ 102
~~certified for all counties. Immediately upon receipt of funds~~ 103
~~into the county's undivided income tax fund under this division,~~ 104
~~the county auditor shall distribute the amount thereof among the~~ 105
~~various to each taxing districts of authority in the county as~~ 106
~~if it had been levied, collected, and settled as personal~~ 107
~~property taxes an amount equal to the total amount to be~~ 108
~~distributed to all such taxing authorities multiplied by a~~ 109
~~fraction, the numerator of which equals the amount of tax levied~~ 110

by the taxing authority that would have been assessed on maple 111
forest land appearing on the exempt list for the preceding tax 112
year if the land had not been exempted under section 5709.29 of 113
the Revised Code, and the denominator of which equals the amount 114
certified for the county under this division. The ~~Any~~ amount 115
received by a taxing ~~district~~ authority under this division 116
shall be apportioned among its funds in the same proportion as 117
the ~~current preceding tax year's personal-property taxes are~~ 118
were apportioned. 119

~~(2) Payments required under division (G) (1) of this~~ 120
~~section shall be made at the following percentages of the amount~~ 121
~~certified under former section 319.311 of the Revised Code and~~ 122
~~paid under division (G) (1) of this section in the state's fiscal~~ 123
~~year 2003:~~ 124

- ~~(a) In fiscal year 2004, ninety per cent;~~ 125
- ~~(b) In fiscal year 2005, eighty per cent;~~ 126
- ~~(c) In fiscal year 2006, sixty four per cent;~~ 127
- ~~(d) In fiscal year 2007, forty per cent;~~ 128
- ~~(e) In fiscal year 2008, thirty two per cent;~~ 129
- ~~(f) In fiscal year 2009, sixteen per cent.~~ 130

~~After fiscal year 2009, no payments shall be made under~~ 131
~~division (G) (1) of this section~~ On or before the tenth day of 132
March of each year, beginning in 2021, the tax commissioner 133
shall certify to the chief of the division of forestry in the 134
department of natural resources the total amount certified for 135
all counties under division (G) (1) of this section. 136

(H) (1) On or before the fifteenth day of April each year, 137
the county treasurer shall settle with the county auditor for 138

all manufactured home taxes that the county treasurer has 139
collected on the manufactured home tax duplicate at the time of 140
making the settlement. 141

(2) On or before the fifteenth day of September each year, 142
the county treasurer shall settle with the county auditor for 143
all remaining manufactured home taxes that the county treasurer 144
has collected on the manufactured home tax duplicate at the time 145
of making the settlement. 146

(3) If the time for payment of such taxes is extended 147
under section 4503.06 of the Revised Code, the time for making 148
the settlement as prescribed by divisions (H) (1) and (2) of this 149
section is extended for a like period of time. 150

(I) On or before the second Monday in September of each 151
year, the county treasurer shall certify to the tax commissioner 152
the total amount by which the manufactured home taxes levied in 153
that year were reduced pursuant to section 319.302 of the 154
Revised Code. Within ninety days after the receipt of such 155
certification, the commissioner shall provide for payment to the 156
county treasurer from the general revenue fund of an amount 157
equal to the amount certified by the treasurer. Such payment 158
shall be credited upon receipt to the county's undivided income 159
tax fund, and the county auditor shall transfer to the county 160
general fund from the amount thereof the total amount of all 161
fees and charges that the auditor and treasurer would have been 162
authorized to receive had such section not been in effect and 163
that amount had been levied and collected as manufactured home 164
taxes. The county auditor shall distribute the amount remaining 165
among the various taxing districts in the county as if it had 166
been levied, collected, and settled as manufactured home taxes. 167

Sec. 929.01. As used in this chapter: 168

(A) "Agricultural production" means commercial 169
aquaculture, algaculture meaning the farming of algae, 170
apiculture, animal husbandry, or poultry husbandry; the 171
production for a commercial purpose of timber, field crops, 172
tobacco, fruits, vegetables, nursery stock, ornamental shrubs, 173
ornamental trees, flowers, or sod; the growth of timber for a 174
noncommercial purpose if the land on which the timber is grown 175
is contiguous to or part of a parcel of land under common 176
ownership that is otherwise devoted exclusively to agricultural 177
use; or any combination of such husbandry, production, or 178
growth; and includes the processing, drying, storage, and 179
marketing of agricultural products when those activities are 180
conducted in conjunction with such husbandry, production, or 181
growth. 182

"Agricultural production" includes conservation practices, 183
provided that the tracts, lots, or parcels of land or portions 184
thereof that are used for conservation practices comprise not 185
more than twenty-five per cent of tracts, lots, or parcels of 186
land that are otherwise devoted exclusively to agricultural use 187
and for which an application is filed under section 929.02 of 188
the Revised Code. 189

(B) "Withdrawal from an agricultural district" includes 190
the explicit removal of land from an agricultural district, 191
conversion of land in an agricultural district to use for 192
purposes other than agricultural production, and withdrawal of 193
land from a land retirement or conservation program to use for 194
purposes other than agricultural production. Withdrawal from an 195
agricultural district does not include land described in 196
division (A) ~~(4)~~ (3) of section 5713.30 of the Revised Code. 197

(C) "Conservation practice" has the same meaning as in 198

section 5713.30 of the Revised Code. 199

Sec. 5709.29. (A) As used in this section: 200

(1) "Maple forest land" means parcels of land or portions 201
thereof bearing a stand of maple trees and located wholly or 202
partly in the same contiguous area, provided all of the 203
following apply to the land: 204

(a) During the tax year, an average of at least thirty 205
taps are drilled into at least fifteen of those maple trees per 206
acre of that land. 207

(b) During the tax year, the land's owner processes sap 208
harvested from maple trees situated on that land to be 209
incorporated into a commercially sold maple product or sells 210
that sap to another person to process and incorporate into a 211
commercially sold maple product. 212

(c) The land is managed according to a plan that complies 213
with the standards of reasonable care in the protection and 214
maintenance of forest land prescribed in rules adopted by the 215
chief under section 5713.24 of the Revised Code. 216

(d) Either of the following apply with respect to such 217
land: 218

(i) The area of such land in that contiguous area equals 219
or exceeds ten acres. 220

(ii) The aggregate area of such land in that contiguous 221
area is less than ten acres and either (I) activities described 222
in division (A) (1) (b) of this section from sap harvested from 223
maple trees situated on that land produced an average yearly 224
gross income of at least two thousand five hundred dollars 225
during the three calendar years preceding the year for which an 226

application is filed under division (B) of this section, or (II) 227
there is evidence indicating that gross income from such 228
activities from such sap during the tax year in which 229
application is made will equal at least two thousand five 230
hundred dollars. 231

(2) "Contiguous area" means an area of not more than two 232
thousand ten acres that is a circle. 233

(3) "Chief" means the chief of the division of forestry in 234
the department of natural resources. 235

(B) (1) The owner of maple forest land may apply to the 236
chief for the exemption from taxation authorized under division 237
(B) (2) of this section. The application may be filed with the 238
chief on or after the first day of August and on or before the 239
thirtieth day of September of the tax year for which the 240
exemption is sought. The application shall include a declaration 241
from the owner certifying that the owner's land qualifies as 242
maple forest land and shall be accompanied by payment of the fee 243
prescribed in rules adopted under division (C) of this section. 244
Except as provided under division (B) (3) of this section, upon 245
receipt of an application, declaration, and fee, if the chief 246
determines that the land that is the subject of the declaration 247
qualifies as maple forest land, the chief, on or before the 248
thirty-first day of the following December, shall notify the 249
owner of that determination and file a copy of that declaration 250
with the county auditor of each county in which the land is 251
located. 252

(2) Maple forest land that is the subject of a declaration 253
filed with a county auditor under division (B) (1) of this 254
section shall be exempt from taxation for each tax year the land 255
qualifies as maple forest land, beginning with the tax year the 256

declaration is filed with the county auditor. No application for 257
exemption under section 5715.27 of the Revised Code is required 258
for maple forest land to qualify for the exemption authorized 259
under division (B) (2) of this section. 260

(3) If the amount certified to the chief under division 261
(G) (2) of section 321.24 of the Revised Code equals or exceeds 262
three million dollars, the chief shall not accept an application 263
or fee or file a declaration for the current tax year under 264
division (B) (1) of this section. 265

(C) The chief, in consultation with the tax commissioner 266
and the director of agriculture, shall prescribe all forms and 267
declarations, and adopt rules in accordance with Chapter 119. of 268
the Revised Code, necessary for the administration and 269
enforcement of this section, including rules prescribing all of 270
the following: 271

(1) The amount of a fee, payable to the division of 272
forestry, that shall be submitted with each application seeking 273
a determination of maple forest land provided in this section; 274

(2) The method of determining whether land qualifies for 275
the exemption under this section and how such land is to be 276
identified and mapped; 277

(3) The manner in which an owner of maple forest land may 278
declare that such land qualifies as maple forest land. 279

The fee described in division (C) (1) of this section shall 280
be credited to the state forest fund created by section 1503.05 281
of the Revised Code. 282

(D) The owner of maple forest land exempted from taxation 283
under this section may withdraw the owner's land from the 284
exemption upon certification to the chief of the owner's 285

intention to do so. The owner shall indicate on the 286
certification whether or not the withdrawal is because damage 287
caused by a casualty beyond the control of the owner made the 288
land no longer capable of qualifying as maple forest land. The 289
chief shall send a copy of the certification to the county 290
auditor of the county in which the land is located. If the chief 291
finds that damage caused by such a casualty made the land no 292
longer capable of qualifying as maple forest land, the auditor 293
shall return the land to the tax list beginning with the tax 294
year following the tax year in which the auditor receives a copy 295
of the certification. If the chief does not make such a finding, 296
the auditor shall return the land to the tax list beginning with 297
the tax year in which the auditor receives a copy of the 298
certification. 299

(E)(1) If the chief finds that land exempted from taxation 300
under this section no longer qualifies as maple forest land, the 301
chief shall notify the owner of that finding in writing. Upon 302
the owner's written request, the chief shall grant the owner six 303
months in which to correct the violation. Except as provided in 304
division (E)(2) of this section, failure to correct the 305
violation within this period voids the owner's declaration filed 306
with the chief in accordance with division (B) of this section, 307
and the chief shall notify the county auditor, who shall return 308
the land to the tax list beginning with the tax year in which 309
the auditor receives such notification and shall assess a charge 310
on the land as provided in division (F) of this section. 311

(2) An owner who receives the chief's notification under 312
division (E)(1) of this section that land no longer qualifies as 313
maple forest land may notify the chief that the failure to 314
qualify results from damage caused by a casualty beyond the 315
control of the owner. The owner's notice must be sent within 316

twenty days after the owner receives the chief's notification. 317
If the chief finds that damage caused by such a casualty made 318
the land no longer capable of qualifying as maple forest land, 319
the chief shall notify the county auditor, and the county 320
auditor shall return the land to the tax list beginning with the 321
tax year following the tax year in which the auditor receives a 322
copy of the notification, but shall not assess a charge on the 323
land as provided in division (F) of this section. 324

(F) Except as otherwise provided in this section, if the 325
chief notifies the county auditor that an owner's declaration 326
has become void under division (E) of this section, the auditor 327
shall levy a charge on the land equal to the amount of real 328
property taxes that would have been levied upon such land if it 329
had been valued and assessed at its current agricultural use 330
value under sections 5713.30 to 5713.38 of the Revised Code for 331
the two tax years immediately preceding the year in which the 332
auditor receives the notification. 333

The charge is a lien of the state upon the property as of 334
the first day of the tax year in which the charge is levied as 335
provided in section 323.11 of the Revised Code. The auditor 336
shall place the charge as a separate item on the tax list for 337
the current tax year to be collected by the county treasurer in 338
the same manner and at the same time as real property taxes 339
levied against such land for the current calendar year are 340
collected. 341

A charge shall not be levied under this section if land no 342
longer qualifies for the exemption under this section on the 343
first day of the current tax year because the county auditor 344
determines either of the following: 345

(1) Pursuant to an application filed under section 5713.31 346

of the Revised Code, that the land is devoted exclusively to 347
agricultural use and shall be valued in accordance with sections 348
5713.30 to 5713.38 of the Revised Code for that tax year. 349

(2) The land is taxed under sections 5713.22 to 5713.26 of 350
the Revised Code for that tax year. 351

Upon the collection of a charge under this section and any 352
penalties and interest arising thereon, the auditor, after 353
deducting all fees allowed on the collection of money on the tax 354
list and duplicate, shall transmit the remainder to the 355
treasurer of state, who shall credit such receipts to the 356
general revenue fund. 357

(G) Not later than the thirtieth day of June each year, 358
beginning in 2023, the chief shall issue a report to the 359
governor, the speaker of the house of representatives, and the 360
president of the senate evaluating the effectiveness of the 361
exemption authorized under this section. The report shall 362
include all of the following: 363

(1) The total number of owners of maple forest land 364
exempted from taxation under this section for the preceding tax 365
year; 366

(2) The total number of owners of maple forest land 367
applying for the exemption for the preceding tax year; 368

(3) The total acreage of maple forest land subject to the 369
exemption for the preceding tax year; 370

(4) The economic impact of the exemption on enhanced 371
production of and sales of sap to be incorporated into 372
commercially sold maple products and on jobs created; 373

(5) The environmental impact of the exemption on the 374

control of invasive plant and animal species; 375

(6) If possible, the impact on water quality as measured 376
by statistics on phosphorous, nitrogen, and other measurable 377
compounds in watersheds, as compiled by the state or federal 378
environmental protection agency; 379

(7) An analysis of the data reported under divisions (G) 380
(1) to (6) of this section, including an evaluation of the 381
impact on production, forest management, and environmental 382
benefits; 383

(8) For the report issued in 2025, the chief's 384
recommendation as to whether the exemption shall continue or be 385
terminated by the general assembly. The chief's recommendation 386
shall be based on data and information included in that report 387
and the reports issued in 2023 and 2024. 388

Sec. 5713.30. As used in sections 5713.31 to 5713.37 and 389
5715.01 of the Revised Code: 390

(A) "Land devoted exclusively to agricultural use" means: 391

(1) Tracts, lots, or parcels of land totaling not less 392
than ten acres to which, during the three calendar years prior 393
to the year in which application is filed under section 5713.31 394
of the Revised Code, and through the last day of May of such 395
year, one or more of the following apply: 396

(a) The tracts, lots, or parcels of land were devoted 397
exclusively to commercial animal or poultry husbandry, 398
aquaculture, algaculture meaning the farming of algae, 399
apiculture, the production for a commercial purpose of timber, 400
field crops, tobacco, fruits, vegetables, nursery stock, 401
ornamental trees, sod, or flowers, or the growth of timber for a 402
noncommercial purpose, if the land on which the timber is grown 403

is contiguous to or part of a parcel of land under common 404
ownership that is otherwise devoted exclusively to agricultural 405
use. 406

(b) The tracts, lots, or parcels of land were devoted 407
exclusively to biodiesel production, biomass energy production, 408
electric or heat energy production, or biologically derived 409
methane gas production if the land on which the production 410
facility is located is contiguous to or part of a parcel of land 411
under common ownership that is otherwise devoted exclusively to 412
agricultural use, provided that at least fifty per cent of the 413
feedstock used in the production was derived from parcels of 414
land under common ownership or leasehold. 415

(c) The tracts, lots, or parcels of land were devoted to 416
and qualified for payments or other compensation under a land 417
retirement or conservation program under an agreement with an 418
agency of the federal government. 419

(2) Tracts, lots, or parcels of land totaling less than 420
ten acres that, during the three calendar years prior to the 421
year in which application is filed under section 5713.31 of the 422
Revised Code and through the last day of May of such year, were 423
devoted exclusively to commercial animal or poultry husbandry, 424
aquaculture, algaculture meaning the farming of algae, 425
apiculture, the production for a commercial purpose of field 426
crops, tobacco, fruits, vegetables, timber, nursery stock, 427
ornamental trees, sod, or flowers where such activities produced 428
an average yearly gross income of at least twenty-five hundred 429
dollars during such three-year period or where there is evidence 430
of an anticipated gross income of such amount from such 431
activities during the tax year in which application is made, or 432
were devoted to and qualified for payments or other compensation 433

under a land retirement or conservation program under an 434
agreement with an agency of the federal government; 435

~~(3) A tract, lot, or parcel of land taxed under sections 436~~
~~5713.22 to 5713.26 of the Revised Code is not land devoted 437~~
~~exclusively to agricultural use. 438~~

~~(4)~~ Tracts, lots, or parcels of land, or portions thereof 439
that, during the previous three consecutive calendar years have 440
been designated as land devoted exclusively to agricultural use, 441
but such land has been lying idle or fallow for up to one year 442
and no action has occurred to such land that is either 443
inconsistent with the return of it to agricultural production or 444
converts the land devoted exclusively to agricultural use as 445
defined in this section. Such land shall remain designated as 446
land devoted exclusively to agricultural use provided that 447
beyond one year, but less than three years, the landowner proves 448
good cause as determined by the board of revision. 449

~~(5)~~ (4) Tracts, lots, or parcels of land, or portions 450
thereof that, during the previous three consecutive calendar 451
years, have been designated as land devoted exclusively to 452
agricultural use, but such land has been lying idle or fallow 453
because of dredged material being stored or deposited on such 454
land pursuant to a contract between the land's owner and the 455
department of natural resources or the United States army corps 456
of engineers and no action has occurred to the land that is 457
either inconsistent with the return of it to agricultural 458
production or converts the land devoted exclusively to 459
agricultural use. Such land shall remain designated as land 460
devoted exclusively to agricultural use until the last year in 461
which dredged material is stored or deposited on the land 462
pursuant to such a contract, but not to exceed five years. 463

"Land devoted exclusively to agricultural use" includes 464
tracts, lots, or parcels of land or portions thereof that are 465
used for conservation practices, provided that the tracts, lots, 466
or parcels of land or portions thereof comprise twenty-five per 467
cent or less of the total of the tracts, lots, or parcels of 468
land that satisfy the criteria established in division (A) (1), 469
(2), ~~(4)~~ (3), or ~~(5)~~ (4) of this section together with the 470
tracts, lots, or parcels of land or portions thereof that are 471
used for conservation practices. 472

Notwithstanding any other provision of law to the 473
contrary, the existence of agritourism on a tract, lot, or 474
parcel of land that otherwise meets the definition of "land 475
devoted exclusively to agricultural use" as defined in this 476
division does not disqualify that tract, lot, or parcel from 477
valuation under sections 5713.30 to 5713.37 and 5715.01 of the 478
Revised Code. 479

A tract, lot, or parcel of land taxed under sections 480
5713.22 to 5713.26 of the Revised Code or exempted from taxation 481
under section 5709.29 of the Revised Code is not land devoted 482
exclusively to agricultural use. 483

A tract, lot, parcel, or portion thereof on which medical 484
marijuana, as defined by section 3796.01 of the Revised Code, is 485
cultivated or processed is not land devoted exclusively to 486
agricultural use. 487

(B) "Conversion of land devoted exclusively to 488
agricultural use" means any of the following: 489

(1) The failure of the owner of land devoted exclusively 490
to agricultural use during the next preceding calendar year to 491
file a renewal application under section 5713.31 of the Revised 492

Code without good cause as determined by the board of revision; 493

(2) The failure of the new owner of such land to file an 494
initial application under that section without good cause as 495
determined by the board of revision; 496

(3) The failure of such land or portion thereof to qualify 497
as land devoted exclusively to agricultural use for the current 498
calendar year as requested by an application filed under such 499
section; 500

(4) The failure of the owner of the land described in 501
division (A) ~~(4)~~ (3) or ~~(5)~~ (4) of this section to act on such 502
land in a manner that is consistent with the return of the land 503
to agricultural production after three years. 504

The construction or installation of an energy facility, as 505
defined in section 5727.01 of the Revised Code, on a portion of 506
a tract, lot, or parcel of land devoted exclusively to 507
agricultural use shall not cause the remaining portion of the 508
tract, lot, or parcel to be regarded as a conversion of land 509
devoted exclusively to agricultural use if the remaining portion 510
of the tract, lot, or parcel continues to be devoted exclusively 511
to agricultural use. 512

(C) "Tax savings" means the difference between the dollar 513
amount of real property taxes levied in any year on land valued 514
and assessed in accordance with its current agricultural use 515
value and the dollar amount of real property taxes that would 516
have been levied upon such land if it had been valued and 517
assessed for such year in accordance with Section 2 of Article 518
XII, Ohio Constitution. 519

(D) "Owner" includes, but is not limited to, any person 520
owning a fee simple, fee tail, or life estate or a buyer on a 521

land installment contract. 522

(E) "Conservation practices" are practices used to abate 523
soil erosion as required in the management of the farming 524
operation, and include, but are not limited to, the 525
installation, construction, development, planting, or use of 526
grass waterways, terraces, diversions, filter strips, field 527
borders, windbreaks, riparian buffers, wetlands, ponds, and 528
cover crops for that purpose. 529

(F) "Wetlands" has the same meaning as in section 6111.02 530
of the Revised Code. 531

(G) "Biodiesel" means a mono-alkyl ester combustible 532
liquid fuel that is derived from vegetable oils or animal fats 533
or any combination of those reagents and that meets the American 534
society for testing and materials specification D6751-03a for 535
biodiesel fuel (B100) blend stock distillate fuels. 536

(H) "Biologically derived methane gas" means gas from the 537
anaerobic digestion of organic materials, including animal waste 538
and agricultural crops and residues. 539

(I) "Biomass energy" means energy that is produced from 540
organic material derived from plants or animals and available on 541
a renewable basis, including, but not limited to, agricultural 542
crops, tree crops, crop by-products, and residues. 543

(J) "Electric or heat energy" means electric or heat 544
energy generated from manure, cornstalks, soybean waste, or 545
other agricultural feedstocks. 546

(K) "Dredged material" means material that is excavated or 547
dredged from waters of this state. "Dredged material" does not 548
include material resulting from normal farming, silviculture, 549
and ranching activities, such as plowing, cultivating, seeding, 550

and harvesting, for production of food, fiber, and forest products. 551
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~~(K)~~(L) "Agritourism" has the same meaning as in section 901.80 of the Revised Code. 553
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Sec. 5713.34. (A) (1) Upon the conversion of all or any portion of a tract, lot, or parcel of land devoted exclusively to agricultural use a portion of the tax savings upon such converted land shall be recouped as provided for by Section 36, Article II, Ohio Constitution by levying a charge on such land in an amount equal to the amount of the tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs. If the auditor discovers that agricultural land valued at the lowest valued soil type, pursuant to section 5713.31 of the Revised Code, because of its use for a conservation practice or devotion to a land retirement or conservation program ceases to be used or devoted to such purposes sooner than thirty-six months after the initial certification, the auditor shall levy a charge on such agricultural land in an amount equal to the reduction in taxes resulting from the land's valuation at the lowest valued soil type, rather than valuation at its actual soil type, in all preceding years the land was so valued, not to exceed the most recent three years. The charges levied under this section shall constitute a lien of the state upon such converted land as of the first day of January of the tax year in which the charge is levied and shall continue until discharged as provided by law. 555
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(2) Upon the conversion of an adequately described portion of a tract, lot, or parcel of land, the county auditor shall divide any numbered permanent parcel into economic units and value each unit individually for the purpose of levying the 577
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charge under division (A) (1) of this section against only the 581
converted portion. 582

(3) A charge shall not be levied under this section for 583
the conversion of a portion of a tract, lot, or parcel of land 584
devoted exclusively to agricultural use if the conversion is 585
incident to the construction or installation of an energy 586
facility, as defined in section 5727.01 of the Revised Code, and 587
if the remaining portion of the tract, lot, or parcel continues 588
to be devoted exclusively to agricultural use. 589

(4) A charge shall not be levied under this section for 590
the conversion of all or a portion of a tract, lot, or parcel of 591
land devoted exclusively to agricultural use if the conversion 592
is to maple forest land that is exempted from taxation under 593
section 5709.29 of the Revised Code. 594

(B) Except as otherwise provided in division (C) or (D) of 595
this section, a public entity that acquires by any means and 596
converts land devoted exclusively to agricultural use and a 597
private entity granted the power of eminent domain that acquires 598
by any means and converts land devoted exclusively to 599
agricultural use shall pay the charge levied by division (A) of 600
this section and shall not, directly or indirectly, transfer the 601
charge to the person from whom the land is acquired. A person 602
injured by a violation of this division may recover, in a civil 603
action, any damages resulting from the violation. 604

(C) The charge levied by division (A) (1) of this section 605
does not apply to the conversion of land acquired by a public 606
entity by means other than eminent domain and thereafter used 607
exclusively for a public purpose that leaves the land 608
principally undeveloped when either of the following conditions 609
applies: 610

(1) In the case of land so acquired and converted by a 611
park district created under Chapter 1545. of the Revised Code, 612
the land is located within the boundaries of the park district. 613

(2) In the case of land so acquired and converted by a 614
public entity other than a park district created under Chapter 615
1545. of the Revised Code, the land is located within the 616
boundaries of any city, local, exempted village, or joint 617
vocational school district that is wholly or partially located 618
within the boundaries of the public entity that so acquired and 619
converted the land. 620

If all or any portion of a tract, lot, or parcel of such 621
land is later developed or otherwise converted to a purpose 622
other than one of the purposes enumerated under division (E) (1) 623
of this section, the charge levied by division (A) (1) of this 624
section shall be levied against such developed or converted land 625
as otherwise required by that division. 626

The county auditor of the county in which the land is 627
located shall determine annually whether all or any portion of a 628
tract, lot, or parcel of land formerly converted to a purpose 629
enumerated under division (E) (1) of this section has been 630
developed in such a way or converted to such a purpose as to 631
require the charge levied by division (A) (1) of this section to 632
be levied against the land so developed or converted. 633

(D) Division (B) of this section does not apply to a 634
public entity that acquires by means other than eminent domain 635
and converts land devoted exclusively to agricultural use to use 636
for public, active or passive, outdoor education, recreation, or 637
similar open space uses when either of the following conditions 638
applies: 639

(1) In the case of land so acquired and converted by a 640
park district created under Chapter 1545. of the Revised Code, 641
the land is located outside the boundaries of the park district. 642

(2) In the case of land so acquired and converted by a 643
public entity other than a park district created under Chapter 644
1545. of the Revised Code, the land is located outside the 645
boundaries of any city, local, exempted village, or joint 646
vocational school district that is wholly or partially located 647
within the boundaries of the public entity that so acquired and 648
converted the land. 649

(E) As used in divisions (C) and (D) of this section: 650

(1) "Principally undeveloped" means a parcel of real 651
property that is used for public, active or passive, outdoor 652
education, recreation, or similar open space uses and contains 653
only the structures, roadways, and other facilities that are 654
necessary for such uses. 655

(2) "Public entity" means any political subdivision of 656
this state or any agency or instrumentality of a political 657
subdivision. 658

Section 2. That existing sections 321.24, 929.01, 5713.30, 659
and 5713.34 of the Revised Code are hereby repealed. 660

Section 3. This act applies to tax year 2020 and every tax 661
year thereafter. 662

Section 4. The General Assembly, applying the principle 663
stated in division (B) of section 1.52 of the Revised Code that 664
amendments are to be harmonized if reasonably capable of 665
simultaneous operation, finds that the following sections, 666
presented in this act as composites of the sections as amended 667
by the acts indicated, are the resulting versions of the 668

sections in effect prior to the effective date of the sections 669
as presented in this act: 670

Section 321.24 of the Revised Code as amended by both Sub. 671
S.B. 353 of the 127th General Assembly and Am. Sub. H.B. 1 of 672
the 128th General Assembly. 673

Section 5713.30 of the Revised Code as amended by both 674
Sub. H.B. 523 and Sub. S.B. 75 of the 131st General Assembly. 675