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## States' Differential Tax Assessment of Agricultural Land Statutes

*Ohio*



This material is based upon work supported by the National Agricultural Library, Agricultural Research Service, U.S. Department of Agriculture

# A National Agricultural Law Center Research Publication

## States' Differential Tax Assessment of Agricultural Land Statutes State of Ohio

### Ohio Rev. Code §§ [5713.30–5713.37](#) Ohio Rev. Code § [5715.01](#)

*Current through Files 115 to 117, 119, 120, 122, 124 to 126, 128, 130 to 140, 142 to 144, 146, 147, 151 to 154, 156, 158, 162 to 164, 169, 170 and 172 of the 132nd General Assembly (2017-2018), 2017 State Issue 1, and 2018 State Issue 1.*

#### § 5713.30. Definitions

As used in sections 5713.31 to 5713.37 and 5715.01 of the Revised Code:

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

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

(a) The tracts, lots, or parcels of land were devoted exclusively to commercial animal or poultry husbandry, aquaculture, algaculture meaning the farming of algae, apiculture, the production for a commercial purpose of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, or flowers, or the growth of timber for a noncommercial purpose, if the land on which the timber is grown is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use.

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

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

(2) Tracts, lots, or parcels of land totaling less than ten acres that, during the three calendar years prior to the year in which application is filed under



section 5713.31 of the Revised Code and through the last day of May of such year, were devoted exclusively to commercial animal or poultry husbandry, aquaculture, algaculture meaning the farming of algae, apiculture, 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 devoted to and qualified for payments or other compensation under a land retirement or conservation program under an agreement with an agency of the federal government;

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

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

(5) 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 because of dredged material being stored or deposited on such land pursuant to a contract between the land's owner and the department of natural resources or the United States army corps of engineers and no action has occurred to the land that is either inconsistent with the return of it to agricultural production or converts the land devoted exclusively to agricultural use. Such land shall remain designated as land devoted exclusively to agricultural use until the last year in which dredged material is stored or deposited on the land pursuant to such a contract, but not to exceed five years.

“Land devoted exclusively to agricultural use” includes tracts, lots, or parcels of land or portions thereof that are used for conservation practices, provided that the tracts, lots, or parcels of land or portions thereof comprise twenty-five per cent or less of the total of the tracts, lots, or parcels of land that satisfy the criteria established in division (A)(1), (2), (4), or (5) of this section together with the tracts, lots, or parcels of land or portions thereof that are used for conservation practices.

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

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



(B) “Conversion of land devoted exclusively to agricultural use” means any of the following:

- (1) The failure of the owner of land devoted exclusively to agricultural use during the next preceding calendar year to file a renewal application under section 5713.31 of the Revised Code without good cause as determined by the board of revision;
- (2) The failure of the new owner of such land to file an initial application under that section without good cause as determined by the board of revision;
- (3) The failure of such land or portion thereof to qualify as land devoted exclusively to agricultural use for the current calendar year as requested by an application filed under such section;
- (4) The failure of the owner of the land described in division (A)(4) or (5) of this section to act on such land in a manner that is consistent with the return of the land to agricultural production after three years.

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

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

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

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

(F) “Wetlands” has the same meaning as in section 6111.02 of the Revised Code.

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

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



- (I) “Biomass energy” means energy that is produced from organic material derived from plants or animals and available on a renewable basis, including, but not limited to, agricultural crops, tree crops, crop by-products, and residues.
- (J) “Electric or heat energy” means electric or heat energy generated from manure, cornstalks, soybean waste, or other agricultural feedstocks.
- (K) “Dredged material” means material that is excavated or dredged from waters of this state. “Dredged material” does not include material resulting from normal farming, silviculture, and ranching activities, such as plowing, cultivating, seeding, and harvesting, for production of food, fiber, and forest products.
- (L) “Agritourism” has the same meaning as in section 901.80 of the Revised Code.

**§ 5713.31. Application to value at current value for agricultural purposes; renewal application; procedure; fee**

(A) At any time after the first Monday in January and prior to the first Monday in March of any year, an owner of agricultural land may file an application with the county auditor of the county in which such land is located, requesting the auditor to value the land for real property tax purposes at the current value such land has for agricultural use, in accordance with section 5715.01 of the Revised Code and the rules adopted by the commissioner for the valuation of such land. An owner's first application with respect to the owner's land shall be in the form of an initial application. Each application filed in ensuing consecutive years after the initial application by that owner shall be in the form of a renewal application. The commissioner shall prescribe the form of the initial and the renewal application, but the renewal application shall require no more information than is necessary to establish the applicant's continued eligibility to have the applicant's land valued for agricultural use, for all lots, parcels, or tracts of land, or portions thereof, within a county, that have been valued at the current value of such land for agricultural use in the preceding tax year. If, on the first day of January of the tax year, any portion of the applicant's agricultural land is used for a conservation practice or devoted to a land retirement or conservation program under an agreement with an agency of the federal government, the applicant shall so indicate on the initial or renewal application.

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



(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.

(D) 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.

(E) 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.

(F) 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.

(G) If the auditor determines, which determination shall be made as of the first Monday of August, annually, that the land is land devoted exclusively to agricultural use, the auditor shall appraise it for real property tax purposes in accordance with section 5715.01 of the Revised Code and the rules adopted by the commissioner for the valuation of land devoted exclusively to agricultural use and such appraised value shall be the value used by the auditor in determining the taxable value of such land for the current tax year under section 5713.03 of the Revised Code and as shown on the general tax list compiled under section 319.28 of the Revised Code.

(H) The auditor shall enter on the real property record required under section 5713.03 of the Revised Code for the tract, lot, or parcel of land so appraised, in addition to the other information required to be recorded thereon, its value as land devoted exclusively to agricultural use based on the values determined by the commissioner for each soil type present in the tract, lot, or parcel. Subject to division (A)(1) of section 5713.34 of the Revised Code, tracts, lots, or parcels of land or portions thereof used for a conservation practice or devoted to a land retirement or conservation program under an agreement with an agency of the federal government 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.

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

### **§ 5713.32. Failure to qualify; notification**

(A) Prior to the first Monday in October, the county auditor shall notify each person who filed an application or an amended application under section 5713.31 of the Revised Code and whose land the auditor determines is not land devoted exclusively to agricultural use, of the reason for such determination. 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 person, by ordinary mail and by that internet identifier of record. As used in this division, “internet identifier of record” has the same meaning as in section 9.312 of the Revised Code.

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

**§ 5713.33. Auditor to keep agricultural land tax list; contents; reports**

(A) The county auditor shall make and maintain an “agricultural land tax list,” on forms prescribed by the tax commissioner, listing each tract, lot or parcel of land which has been valued for tax purposes as land devoted exclusively to agricultural use under section 5713.31 of the Revised Code, showing:

- (1) The name of the owner;
- (2) A description of the land;
- (3) The current agricultural use value and taxable value of the land as land devoted exclusively to agricultural use, as provided by section 5713.31 of the Revised Code;
- (4) The true value, and taxable value, of the land as determined in accordance with Section 2, Article XII, of the Ohio Constitution;
- (5) The dollar amount of real property taxes levied against such land under section 319.30 of the Revised Code for the current tax year;
- (6) The dollar amount of real property taxes which would have been levied against such land for the current tax year under section 319.30 of the Revised Code if it had been valued for tax purposes in accordance with Section 2, Article XII, of the Ohio Constitution;
- (7) The dollar difference between the amounts shown in divisions (A)(5) and (6) of this section.

(B) Annually, upon determining the sums to be levied upon each tract and lot of real property under section 319.30 of the Revised Code, the county auditor shall enter upon the “agricultural land tax list” for each tract, lot or parcel of land valued under section 5713.31 of the Revised Code for the current tax year the appropriate figures for the current tax year, as required by this section.

(C) Annually, the tax commissioner shall make available electronically a report that aggregates, by taxing district, the information described in divisions (A)(3) and (4) of this section for all such land for the preceding tax year. The report shall be compiled in such a manner that the information can be indexed and sorted by county and by school district.





**§ 5713.34. Land converted from farm use; recoupment charge; certain purchasers to pay charge and not transfer to seller; exceptions**

- (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.
- (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 charge under division (A)(1) of this section against only the converted portion.
- (3) A charge shall not be levied under this section for the conversion of a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use if the conversion is incident to the construction or installation of an energy facility, as defined in section 5727.01 of the Revised Code, and if the remaining portion of the tract, lot, or parcel continues to be devoted exclusively to agricultural use.
- (B) Except as otherwise provided in division (C) or (D) of this section, a public entity that acquires by any means and converts land devoted exclusively to agricultural use and a private entity granted the power of eminent domain that acquires by any means and converts land devoted exclusively to agricultural use shall pay the charge levied by division (A) of this section and shall not, directly or indirectly, transfer the charge to the person from whom the land is acquired. A person injured by a violation of this division may recover, in a civil action, any damages resulting from the violation.
- (C) The charge levied by division (A)(1) of this section does not apply to the conversion of land acquired by a public entity by means other than eminent domain and thereafter used exclusively for a public purpose that leaves the land principally undeveloped when either of the following conditions applies:
- (1) In the case of land so acquired and converted by a park district created under Chapter 1545. of the Revised Code, the land is located within the boundaries of the park district.
- (2) In the case of land so acquired and converted by a public entity other than a park district created under Chapter 1545. of the Revised Code, the





land is located within the boundaries of any city, local, exempted village, or joint vocational school district that is wholly or partially located within the boundaries of the public entity that so acquired and converted the land.

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

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

- (D) Division (B) of this section does not apply to a public entity that acquires by means other than eminent domain and converts land devoted exclusively to agricultural use to use for public, active or passive, outdoor education, recreation, or similar open space uses when either of the following conditions applies:
- (1) In the case of land so acquired and converted by a park district created under Chapter 1545. of the Revised Code, the land is located outside the boundaries of the park district.
  - (2) In the case of land so acquired and converted by a public entity other than a park district created under Chapter 1545. of the Revised Code, the land is located outside the boundaries of any city, local, exempted village, or joint vocational school district that is wholly or partially located within the boundaries of the public entity that so acquired and converted the land.
- (E) As used in divisions (C) and (D) of this section:
- (1) “Principally undeveloped” means a parcel of real property that is used for public, active or passive, outdoor education, recreation, or similar open space uses and contains only the structures, roadways, and other facilities that are necessary for such uses.
  - (2) “Public entity” means any political subdivision of this state or any agency or instrumentality of a political subdivision.

### **§ 5713.35. Auditor to determine conversion charge; distribution**

On or before the second Monday in September the county auditor shall examine the agricultural land tax list maintained under section 5713.33 of the Revised Code and determine if there has been a conversion of land devoted exclusively to agricultural use of any tract, lot, or parcel of land on such list.

Upon determining there has been a conversion of land devoted exclusively to agricultural use the auditor shall determine the dollar amount of the charge levied against such tract, lot or



parcel of land under section 5713.34 of the Revised Code and shall place such amount as a separate item on the tax list for the current tax year to be collected by the county treasurer in the same manner and at the same time as real property taxes levied against such land for the current calendar year are collected. Upon the collection of any charge made under this section and any penalties and interest arising thereon, the auditor, after deducting all fees allowed on the collection of moneys on the tax list and duplicate, shall distribute the full amount thereof among the taxing districts in which the lands against which such amounts have been charged are located in proportion to the per cent of the total real property taxes levied upon such lands in the preceding tax year by each such subdivision. Money distributed to a subdivision under this section shall be allocated among and paid into its various funds in the same proportion that the real property taxes levied during the preceding tax year that are required to be paid into each fund bear to the total real property taxes levied during such year.

### **§ 5713.351. Complaint against conversion determination based on failure to file renewal application**

If the county auditor has determined under section 5713.35 of the Revised Code that a conversion of land has occurred with respect to any tract, lot, or parcel on the agricultural land tax list because of a failure to file an initial or renewal application, and if the auditor, upon application of the owner and payment by the owner of a twenty-five dollar fee, finds that the land would be land devoted exclusively to agricultural use for the current year if the board of revision finds the failure arose for good cause, the owner may file a complaint against that determination with the board as provided in section 5715.19 of the Revised Code on the grounds that the tract, lot, or parcel is land devoted exclusively to agricultural use because there was good cause for the owner's failure to file an initial or renewal application. If the board finds that there was such good cause, the application under this section shall be considered an application that was properly filed under section 5713.31 of the Revised Code.

### **§ 5713.36. Annual mailing of applications**

On or before the fifteenth of January of each year, the county auditor shall mail to each current owner of land that was valued as land devoted exclusively to agricultural use during the next preceding calendar year, an application for the valuation of such land as land devoted exclusively to an agricultural use for the current calendar year.

### **§ 5713.37. Prohibition**

No person shall knowingly give any false information in an application filed under section 5713.31 of the Revised Code.

### **§ 5715.01. Tax commissioner to direct and supervise assessment of real property; procedures; county board of revision to hear complaints; rules of commissioner**

(A) The tax commissioner shall direct and supervise the assessment for taxation of all real property. The commissioner shall adopt, prescribe, and promulgate rules for the determination of true value and taxable value of real property by uniform rule for such values and for the determination of the current agricultural use value of land devoted exclusively to agricultural use.



(1) The uniform rules shall prescribe methods of determining the true value and taxable value of real property. The rules shall provide that in determining the true value of lands or improvements thereon for tax purposes, all facts and circumstances relating to the value of the property, its availability for the purposes for which it is constructed or being used, its obsolete character, if any, the income capacity of the property, if any, and any other factor that tends to prove its true value shall be used. In determining the true value of minerals or rights to minerals for the purpose of real property taxation, the tax commissioner shall not include in the value of the minerals or rights to minerals the value of any tangible personal property used in the recovery of those minerals.

(2) The uniform rules shall prescribe the method for determining the current agricultural use value of land devoted exclusively to agricultural use, which method shall reflect standard and modern appraisal techniques that take into consideration the productivity of the soil under normal management practices, typical cropping and land use patterns, the average price patterns of the crops and products produced and the typical production costs to determine the net income potential to be capitalized, and other pertinent factors.

In determining the agricultural land capitalization rate to be applied to the net income potential from agricultural use, the commissioner shall use standard and modern appraisal techniques. In calculating the capitalization rate for any year, the commissioner shall comply with both of the following requirements:

(a) The commissioner shall use an equity yield rate equal to the greater of (i) the average of the total rates of return on farm equity for the twenty-five most recent years for which those rates have been calculated and published by the United States department of agriculture economic research service or another published source or (ii) the loan interest rate the commissioner uses for that year to calculate the capitalization rate;

(b) The commissioner shall assume that the holding period for agricultural land is twenty-five years for the purpose of computing buildup of equity or appreciation with respect to that land.

The commissioner shall add to the overall capitalization rate a tax additur. The sum of the overall capitalization rate and the tax additur shall represent as nearly as possible the rate of return a prudent investor would expect from an average or typical farm in this state considering only agricultural factors.

The commissioner shall annually determine and announce the overall capitalization rate, tax additur, agricultural land capitalization rate, and the individual components used in computing such amounts in a determination, finding, computation, or order of the commissioner published simultaneously with the commissioner's annual publication of the per-acre agricultural use values for each soil type.

(3) Notwithstanding any other provision of this chapter and Chapter 5713. of the Revised Code, the current agricultural use value of land devoted exclusively to agricultural use shall equal the following amounts for the years specified:



(a) In counties that undergo a reappraisal or triennial update in 2017, the current agricultural use value of the land for each of the 2017, 2018, and 2019 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(a)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2016 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2016 tax year, exceeds the value determined under division (A)(3)(a)(i) of this section.

(b) In counties that undergo a reappraisal or triennial update in 2018, the current agricultural use value of the land for each of the 2018, 2019, and 2020 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(b)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2017 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties undergoing a reappraisal or triennial update in the 2017 tax year, exceeds the value determined under division (A)(3)(b)(i) of this section.

(c) In counties that undergo a reappraisal or triennial update in 2019, the current agricultural use value of the land for each of the 2019, 2020, and 2021 tax years shall equal the sum of the following amounts:

(i) The current agricultural use value of the land for that tax year, as determined under this section and section 5713.31 of the Revised Code, and rules adopted pursuant those sections, without regard to the adjustment under division (A)(3)(c)(ii) of this section;

(ii) One-half of the amount, if any, by which the value of the land for the 2018 tax year, as determined under this section, section 5713.31 of the Revised Code, and the rules adopted pursuant those sections and issued by the tax commissioner for counties



undergoing a reappraisal or triennial update in the 2018 tax year, exceeds the value determined under division (A)(3)(c)(i) of this section.

(B) The taxable value shall be that per cent of true value in money, or current agricultural use value in the case of land valued in accordance with section 5713.31 of the Revised Code, the commissioner by rule establishes, but it shall not exceed thirty-five per cent. The uniform rules shall also prescribe methods of making the appraisals set forth in section 5713.03 of the Revised Code. The taxable value of each tract, lot, or parcel of real property and improvements thereon, determined in accordance with the uniform rules and methods prescribed thereby, shall be the taxable value of the tract, lot, or parcel for all purposes of sections 5713.01 to 5713.26, 5715.01 to 5715.51, and 5717.01 to 5717.06 of the Revised Code. County auditors shall, under the direction and supervision of the commissioner, be the chief assessing officers of their respective counties, and shall list and value the real property within their respective counties for taxation in accordance with this section and sections 5713.03 and 5713.31 of the Revised Code and with such rules of the commissioner. There shall also be a board in each county, known as the county board of revision, which shall hear complaints and revise assessments of real property for taxation.

(C) The commissioner shall neither adopt nor enforce any rule that requires true value for any tax year to be any value other than the true value in money on the tax lien date of such tax year or that requires taxable value to be obtained in any way other than by reducing the true value, or in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, by a specified, uniform percentage.

