



Ohio Revised Code

Section 5713.23 Taxation of forest lands - rate - method of determining forest land subject to tax.

Effective: July 26, 1991

Legislation: House Bill 298 - 119th General Assembly

Forest land which the owner thereof declares is devoted exclusively to forestry or timber growing under the rules prescribed under the authority of section 5713.24 of the Revised Code, shall be taxed annually at fifty per cent of the local tax rate upon its value as determined under sections 5701.02 and 5713.04 of the Revised Code.

The method of determining forest lands or land bearing forest growth which is subject to this section, and the manner in which an owner of forest lands may declare that such lands are devoted to timber growing shall be prescribed under such rules, but in no case shall areas devoted to forestry be considered subject to this section until the fee established in accordance with section 5713.24 of the Revised Code is paid and such declarations of the owners have been approved and certified by the chief of the division of forestry, and copies of the declarations have been filed by the chief with the county auditor of the county in which such lands are located.
