



Ohio Revised Code

Section 5713.33 Agricultural land tax list - contents of list.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(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.
