



Ohio Administrative Code

Rule 5703-25-18 Partial exemption from real property tax.

Effective: September 11, 2017

(A) Real property that is not intended primarily for use in a business activity shall qualify for a partial exemption from real property taxation pursuant to section 319.302 of the Revised Code. For purposes of this partial exemption, "business activity" includes all uses of real property, except:

(1) Farming;

(2) Leasing property for farming;

(3) Occupying or holding property improved with single-family, two-family, or three-family dwellings;

(4) Leasing property improved with single-family, two-family, or three-family dwellings; and

(5) Holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings.

(B) For purposes of this partial exemption, "farming" does not include land used for the commercial production of timber that is receiving the tax benefit under section 5713.23 or 5713.31 of the Revised Code and all improvements connected with such commercial production of timber.

(C) In determining whether real property is qualified for the partial exemption, each separate parcel of real property shall be classified according to its principal and current use, and each vacant parcel of land shall be classified in accordance with its location and its highest and best probable legal use. In the case where a single parcel has multiple uses the principal use shall be the use to which the greatest percentage of the value of the parcel is devoted.

(D) In determining whether real property is qualified for the partial exemption, the county auditor shall be guided by the property record of taxable real property coded in accordance with the code



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #276365

groups provided for in paragraph (C) of rule 5703-25-10 of the Administrative Code.