



## Ohio Administrative Code

### Rule 5703-25-32 Agricultural advisory committee.

Effective: September 11, 2017

---

(A) An agricultural advisory committee shall be created to annually advise the tax commissioner on economic, technological and other current developments that might be considered in the determination of agricultural land values as defined in these rules. The membership of the committee shall be composed of a representative from such farm related organizations and public agencies having knowledge in this field as may be designated by the commissioner by journal entry adopted in January of each year. The appointment to and service on the agricultural advisory committee will be voluntary and there will be no reimbursement, by the commissioner, for any expenses incurred by any member of said committee.

(B) The purpose of the committee will be to review the various factors considered in arriving at agricultural use land values and to evaluate new developments in order to make a recommendation to the commissioner as to the values and application of methods that the commissioner will set forth in the annual entry to be used in valuing agricultural use land for the ensuing tax year. The minutes of the meeting shall be recorded and presented to the commissioner together with the recommendations of the committee, not later than the first Monday in August.

(C) The commissioner may consider such recommendations in making the annual determination. However, the commissioner is not bound by such recommendations and may, at the commissioner's option, either accept the recommendations in full or part, or reject them in total in consideration of the commissioner's responsibility to equalize all real property taxable values as provided by statutes and interpreted by the supreme court of Ohio.

---