



Ohio Administrative Code Rule 5703-25-36 Application of rules.

Effective: January 12, 2018

(A) Rules 5703-25-30 to 5703-25-36 of the Administrative Code shall be applied in valuing and assessing land that has qualified to be valued at the current value such land has for agricultural use under the provisions of sections 5713.30 to 5713.38 of the Revised Code for the tax year 1978, and thereafter, with respect to taxes which become a lien January 1, 1978, and thereafter.

(B) Nothing contained in these rules shall be construed as an authorization to value parcels, qualified as provided in sections 5713.30 to 5713.38 of the Revised Code for tax purposes at any other value than an identical parcel where the actual highest and best use is exclusively agricultural unaffected by any other use.

(C) Nothing contained in rules 5703-25-30 to 5703-25-36 of the Administrative Code shall be construed as an authorization for any parcel in any class in any county to be valued for tax purposes at any other value than its "taxable value" as set out in rule 5703-25-06 of the Administrative Code unless said parcel meets the qualification of sections 5713.30 to 5713.38 of the Revised Code.
