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Department of Taxation

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

JOURNAL ENTRY

Date:

JUL 08 2020

In the matter of adopting and prescribing the Current)
Agricultural Use Value of Land Tables for the tax years)
2020, 2021, and 2022 to be used by county auditors in)
counties appraised or updated in the tax year 2020, in)
valuing land at its current agricultural use value.)

Entry number: 20-07-0176

The Tax Commissioner acting pursuant to the provisions of sections 5713.30 to 5713.38 of the Revised Code and Ohio Administrative Code Rules 5703-25-30 to 5703-25-36 of the Department of Taxation, and after consideration of the recommendations of the Agricultural Advisory Committee, the information presented at a public hearing held June 26, 2020, and formula changes contained in Am. Sub. H.B. 49 of the 132nd General Assembly, hereby adopts and prescribes the Current Agricultural Use Value of Land Table 20-07-0176 for the tax years 2020, 2021, and 2022 to be used in the following counties which will be appraised or updated in tax year 2020:

Reappraisal Counties: Ashland, Ashtabula, Athens, Butler, Clermont, Fulton, Greene, Knox, Madison, Montgomery, Noble, Summit, Wayne

Update Counties: Auglaize, Clinton, Darke, Defiance, Delaware, Franklin, Gallia, Geauga, Hamilton, Hardin, Harrison, Henry, Jackson, Licking, Mahoning, Mercer, Morrow, Perry, Pickaway, Pike, Preble, Putnam, Richland, Seneca, Shelby, Trumbull, Van Wert, Wood

This table, which is located in the Tax Equalization Division of the Department of Taxation, and is hereby incorporated by reference to this entry, is to be used by the county auditor, as provided in Ohio Administrative Code Rule 5703-25-34, in the determination of the current agricultural use value of land of tracts, lots, or parcels on which the owner has filed an application and concerning which the auditor has subsequently determined the land to be devoted exclusively to agricultural use as provided in section 5713.31 of the Revised Code.

Those counties which were appraised or updated in 2018 will continue to use Table 18-06-0138 for tax year 2020. Those counties appraised or updated in 2019 will continue to use Table 19-06-0138 for tax years 2020 and 2021.

It is hereby ordered that a copy of this entry and a copy of Table 20-07-0176 be sent electronically to the county auditor of each county listed above.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

/s/ Jeffrey A. McClain

JEFFREY A. MCCLAIN
TAX COMMISSIONER

Jeffrey A. McClain
Tax Commissioner

