

As Introduced

**130th General Assembly
Regular Session
2013-2014**

H. C. R. No. 64

**Representatives Boose, Patterson
Cosponsor: Representative Brenner**

CONCURRENT RESOLUTION

To support the efforts of the Ohio Department of 1
Taxation to continue to seek viable solutions to 2
dramatic increases in the taxable value of 3
agricultural property valued according to its 4
current agricultural use. 5

**BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE
OF OHIO (THE SENATE CONCURRING):**

WHEREAS, Ohio law requires that real property be valued at 6
its fair market value for real property tax purposes but 7
authorizes agricultural land to be valued according to its current 8
agricultural use; and 9

WHEREAS, Ohio law requires the Tax Commissioner to prescribe 10
the method by which current agricultural use value is calculated; 11
and 12

WHEREAS, Current agricultural use values increased 13
dramatically in 2014 in those counties that have been revalued; 14
and 15

WHEREAS, These dramatic increases make it difficult for 16
Ohio's farmers to plan and require those farmers to pay higher 17
taxes when they have less income as a result of lower crop prices; 18
and 19

WHEREAS, The formula currently employed to value current 20
agricultural use is largely the same formula that has existed for 21
almost forty years; now therefore be it 22

RESOLVED, That we, the members of the 130th General Assembly 23
of the State of Ohio, support the efforts of the Ohio Department 24
of Taxation to seek viable solutions to dramatic increases in the 25
taxable value of agricultural property valued according to its 26
current agricultural use; and be it further 27

RESOLVED, That the Clerk of the House of Representatives 28
transmit duly authenticated copies of this resolution to the 29
Governor of Ohio and to the news media of Ohio. 30