

APPLICATION FOR CLASSIFICATION OF FOREST LAND

To the Chief, Division of Forestry:

In accordance with sections 5713.22-.26 of the Ohio Revised Code, I hereby apply for the classification of certain lands owned by me as forest lands for the purposes of timber production and for the entrance of the same under the Ohio Forest Tax Law.

APPLICANT TO FILL BLANKS BELOW

Name _____

Mailing Address: _____

City, _____ State, _____ Zip _____

Phone _____

Email _____

Total number of acres on property _____ Estimated acres in forest _____

Parcel(s)# _____

(If necessary, list additional parcels on an attached sheet).

County _____ Township _____

Location of forest land if different from mailing address (address or location by road):

Is this forest land currently under the Current Agricultural Use Value (CAUV) program? ¹ _____

Is forest grazed by livestock? _____ (Forestland cannot be considered for forest land tax reduction unless the owner is willing to keep livestock out of the woods).

Do you have any deed restrictions or local ordinances that deal with forest management? _____ If yes, please attach a copy of those restrictions.

Do you have a Forest Stewardship Management Plan? _____ If yes, please provide a copy of this plan.

Was this forest land previously classified under the Ohio Forest Tax Law? _____ Please provide previous owner's name _____

Signatures of Owner(s): ²

DO NOT SUBMIT
\$75.00 APPLICATION
FEE AT THIS TIME

Date: _____

1. The forest land acreage on your property can only be placed under one tax reduction program, Current Agricultural Use Value (CAUV) or Ohio Forest Tax Law.
2. This form must be signed by the person(s) in whose name the property is recorded in the County Auditor's office.





Some Key Rules Changes (OFTL Rules effective 1/28/2019):

1. Definition of “family member” extended to include trusts, LLCs, etc for family members.
2. Transfers to any family member are no longer cancellations, just trigger revisions to agreement form (no fee).
3. Acres can be modified (increased or decreased) without triggering cancellation. Again, agreements and plans just need to be revised to modified acreage.
4. Application fee increased from \$50 to \$75.
5. 10.0 acre minimum forest acreage does not have to be contiguous (e.g., two non-contiguous 5-acre forest stands on the same parcel would qualify). It still needs to be on contiguous parcels under the same ownership, and the 120-foot minimum width and 1-acre maximum openings still apply. Also still have 1-acre minimum deduction for homesite/buildings.
6. Commercial timber harvests must be under the advice of a professional forester. This could be a state service forester or private consulting forester. The harvest also must still be consistent with management plan.
7. Added the option of the Chief maintaining a list of professional consulting foresters eligible to write management plans, etc. We held our first training on this on April 15th with 32 participants.
8. Work at it approach for prescribed management practices. They still must follow their plan, but as long as they are making progress and following the order of priorities in their plan, we won't decertify for being behind schedule.
9. Extended allowable distance between boundary markings to 100 feet but must be visible from adjacent mark.
10. Expanded justification for master logger requirement waiver to include “undue burden” to landowner, which would include economic burden where the highest master logger bid is significantly lower than the highest overall bid.
- 11.** Added language that properties classified in OFTL prior to the tax listing date (~Oct. 1) shall receive the tax reduction for that tax year.