

Tax year 2022 BOR no. 2022-120
 County Clark Date received 3/28/23

DTE 2
Rev. 10/19

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint
 Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	Zuber Crossing, LLC	10085 Wellington Blvd, Powell, Ohio 43065
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	(614) 537-4475	
5) Email address of complainant	lifetimeinvestmentsohio@gmail.com	
6) Complainant's relationship to property, if not owner		
If more than one parcel number is included, see "Multiple Parcels" on back		
7) Parcel number from tax bill	# Acres, if applicable	Address of property
320020000100141	1.51 Acres Bechtle Ave	1.51 Acres Bechtle Ave

**FILED
CLARK COUNTY AUDITOR**

MAR 28 2023

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.30.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

**JOHN S. FEDERER
AUDITOR**

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
3200200001000141	\$26,425	\$655,140	-\$628,715
	\$	\$	-\$
	\$	\$	-\$

10) The requested change is justified for the following reasons:
 The parcels above were part of the residual after lot splits in 2015 of a 26 acre parcel which had a Land use code of 100. The Use of the Land is "Agricultural" to wit Hayfields which is currently bale 2 or more times a year in 2019,2020, 2021, 2022 and 2023. See Attached for More.

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date 03/27/2023 Complainant or agent [Signature] Title (if agent) Manager

Sworn to and signed in my presence, this 27th day of March year 2023

Notary [Signature]
Signature



Leigh A. Shann
Notary Public, State of Ohio
My Commission Expires 04-21-2027

Instructions for Completing DTE 2

DTE 2
Rev. 10/19

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint. See R.C. 5715.19 for additional information.

TENDER PAY: If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

NOTICE REGARDING LINE 5: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

INSTRUCTIONS FOR LINE 8. Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

The classification of property under RC 5713.041. Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

The classification of property under RC 319.302. Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

The valuation of property on the agricultural land tax list. Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

Denial of the partial exemption of a qualifying child care center under RC 323.16. Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

Instructions for Line 9. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

ATTACHMENTS TO ZUBER CROSSING, LLC , Compliant Against
Assessment of Real Estate other than Market Value.

The Following are attachments to the Complaint against the Assessment of Real Property other than Market value filed on or before March 31, 2023.

During the course of e-mail discussions with the Clark County Auditor in 2019 and 2020 with respect to the 2019 and 2020 CAUV application of Zuber Crossing, LLC and the Owner Zuber Crossing, LLC continues to use of 2 parcels that are at issue in this Complaint “agricultural purposes” as defined in OAC 5703-25-10 as Growing Hay Fields. This is an annual issue since the law requires the Auditor to observe the “use” of the property each year and the two (2) parcels at issue from the years 2019 – 2023 have clearly been used for agricultural purposes.

The Auditor has **misclassified** Parcels 320060061000124 (5.62 acres); 320020001000141 (1.51 acres); In reviewing the County Auditor cards for all three parcels for the CAUV valuation for which we applied we noticed that on the auditor card you classified the two (2) parcels at issue as **Land Use 400 Commercial**. These two (2) parcels are the residual parcels (totaling 7.13 acres) from a **26.57-acre field Parcel Number 330-06-00006-100-019** after subdivision and subsequent sales to Hobby Lobby, Dollar General and IHop in 2015.

At the 2020 Board of Revisions Hearing on the applicants Complaint Against the Assessment of Real Estate held in September of 2021, the Board of Revisions arbitrarily and erroneously dismissed the applicant’s complaint without allowing Applicants testimony or arguments. The Auditor and the Board of Revisions confuse the definition of “Agricultural Use” under the CAUV provisions and

Exhibit 1. A copy of the 2015 Tax Bill for the entire 26-acre parcel is attached for your reference and consideration.

Prior to 2015 the entire 26 acres plus the 4.92 acres (not at issue) also owned by Zuber Crossing adjacent to the 3 at issue were used to grow hay and from time to time were harvested as such. After the lot split the residual 3 parcels continued to be used to grow hay and the Hay has been harvested from 2019 thru 2021 and evidence of such was provided to the County Auditor. Just because a lot was split or subdivided did not change its use by the mere lot split. 2019 was the first year we looked to get into a formal lease agreement with someone for a longer term than 1 year and apply for the CAUV value on the commercial agricultural use

of all 4 parcels as Hayfields. The Lots in question have been farmed under a farm lease since January 1, 2019 and have produced at least 2 cuttings of hay each year. The fields were reseeded during 2021 and yields increased during that year. During 2022 the fields were once again cut and produced baled hay in 2 cuttings in June and August.

Although these 2 lots are the only ones contested where the Auditor erred in its classification in which we are appealing once again before Board of Revision, they are part of a 7-parcel (tract 26.93 acres) owned and used by Zuber Crossing, LLC (we acquired additional acreage, including non-commercial woodland and land that has been used for agricultural use that required a new survey to complete the transfers that were anticipated in 2018).

Exhibit 2. These tracts of land are all adjoining as follows:

- | | | | |
|----|--|-----------------------|-------------------|
| 1. | Parcel 3200200001000128 | 4.93 Acres | Auditors Land Use |
| | Classification: 100 Ag Vacant Land | | |
| 2. | Parcel 3200200001000141 | 1.51 Acres | Auditors Land Use |
| | Classification: 400 Commercial Vacant Land (Subject Appeal) | | |
| 3. | Parcel 3300600006100024 | 5.62 Acres incl woods | Auditors Land Use |
| | Classification: 400 Commercial Vacant Land (Subject Appeal) | | |
| 4. | Parcel 3200200001000127 | 0.17 Acres | Auditors Land Use |
| | Classification: 503 Res. Vacant/(100 Ag Vacant Land Prior Year) | | |
| 5. | Parcel 3300600006100026 | 1.66 Acres | Auditors Land Use |
| | Classification: 503 Res. Vacant (split off from 13.27 Acre parcel) | | |
| 6. | Parcel 3300600006100019 | 11.59 Acres | Auditors Land Use |
| | Classification: 400 Commercial Vacant (Prior 503 Res. Vacant)* (This parcel was just reclassified as Commercial by the Auditor and the subject of a separate complaint). | | |
| | TOTALS | 25.48 Acres | |

As you can see the auditor has classified the other adjoining parcels as Agricultural or Residential according their principal and current use which is agricultural, however refuses to consider the agricultural use of the two subject parcels which is a violation of the Ohio Constitution and Ohio law. Since the classification is to be done annually by the Auditor based on its principal and Current Use we are once again before the Board of Revisions on these 2 parcels.

In retrospect we were not paying attention, but we should have been more diligent because of the increase in the tax bills (The total for the 26 acres in 2015 was \$4,963.38) and we believe we have overpaid in 2017 and 2018. Shame on me for not catching it earlier.

Exhibit 3.

Article 12 Section 2(C) of the Ohio Constitution provides:

(C) Notwithstanding Section 2 of this article, laws may be passed that provide all of the following:

(1) Land and improvements thereon in each taxing district shall be placed into one of two classes **solely for the purpose of separately reducing the taxes charged against all land and improvements** in each of the two classes as provided in division(C)(2) of this section.

The classes shall be: **(a) Residential and agricultural land and improvements;**

(b) All other land and improvements.

This Constitutional provision was added in 1980 by the Ohio voters to eliminate the exact issue we have here, that the use of the land that is currently used for residential or agriculture will be reduced where the use is consistent with agricultural or residential uses, even though the highest and best use of the land may be commercial or industrial or classified as other. The concern was that urban sprawl would tax citizens with residential or agricultural use next to commercial developments out of existence unless the real estate taxes would be reduced based on the activity on the parcel.

Exhibit 4.

It was pointed out that the Ohio Administrative Code section 5703-25-10 (A) requires the County Auditor to classify taxable real property into one of two classifications:

(1) Residential and **agricultural land** and improvements;

(2) All other taxable land and improvements, including **commercial**, industrial, mineral and public utility land and improvements.

OAC Section 5703-25-10 (B) requires "Each separate parcel of real estate with improvements shall be classified according to its principal and current use...."

Defined under that Section is "(1) Agricultural land and improvements" - "The land and improvements to land used for agricultural purposes , including but not limited to , general crop farming, dairying, animal and poultry husbandry, market and vegetable gardening, floriculture, nurseries, fruit and nut orchards, vineyards and forestry." Although growing hay is not specifically listed as an agricultural purpose, I would think logically it would be included since it is one of the specified uses on the CAUV application for which we applied. If you look under further under the aforesaid Administrative code section requiring proper coding of the real estate according to its current use you will find the following classifications:

The first digit identifies the major use and the last two digits the sub-use or group. Parcels, other than exempt property, that are vacant (no structures or improvements present) shall be coded 100, 200, 300, 400 or 500 depending on the respective class unless part of an existing unit. Certain numbers are left blank to provide for future expansion.

Use

100 Agricultural vacant land

101 Cash - grain or general farm

102 Livestock farms other than dairy and poultry

103 Dairy farms

104 Poultry farms

105 Fruit and nut farms

106 Vegetable farms

107 Tobacco farms

108 Nurseries

109 Green houses, vegetables and floraculture

110 Agricultural vacant land "qualified for current agricultural use value"

111 Cash - grain or general farm "qualified for current agricultural use value"

112 Livestock farms other than dairy and poultry "qualified for current agricultural use value"

113 Dairy farms "qualified for current agricultural use value"

114 Poultry farms "qualified for current agricultural use value"

115 Fruit and nut farms "qualified for current agricultural use value"

116 Vegetable farms "qualified for current agricultural use value"

117 Tobacco farms "qualified for current agricultural use value"

120 Timber or forest lands not qualified for the Current Agricultural Use Value program pursuant to section 5713.31 of the Revised Code

or the Forest Land Tax program pursuant to section 5713.23 of the Revised Code

121 Timber land taxed at its "current agricultural use value" as land used for the growth of noncommercial timber pursuant to section 5713.30(A)(1) of the Revised Code

122 Timber land taxed at its "current agricultural use value" as land used for the commercial growth

Originally, the Auditor has misinterpreted Section 5713.041 of the Ohio Revised Code and Ohio Administrative Code OAC Section 5703-25-10 (B) to only classifying vacant land as "Agricultural" if it qualifies under CAUV. While we continue to maintain that that the multiple parcels owned and used to grow and bale hay since its ownership (auditor also failed to consider the growth of noncommercial timber in connection with the CAUV application), clearly OAC Section 5703-25-10(B) classifies Agricultural vacant land under code 100. This is clearly demonstrated in the Auditors classification of the another parcel farmed as a unit by Zuber Crossing (Not at issue here) Parcel 3200200001000128 containing 4.93 that is adjacent to the subject properties IS MORE PROPERLY CLASSIFIED according to its use as Classification "100 Agricultural Land Vacant". Perhaps it would be better or more properly classified as **Classification of 101 - General Farm**. See attached Auditors card for reference.

The aforementioned code section defines "Commercial land and improvements" as "The land and improvements which are owned or occupied for general commercial and income producing purposes and where income is a factor to be considered in arriving at its true value" The only income the parcels in question produce is from Hay which is an agricultural purpose and not a "general commercial and income producing purpose where production of income is a factor. The 26 acres was owned and held for around 10 years before the best locations were split off and sold and only the parts that were sold off are now used for commercial purposes. The remaining parcels that represent the remaining residual acreage have been and will continued to be used for agricultural purposes and probably may not be sold for another 10 years or so because these were the least desirable locations and certainly are not worth the value that was assessed for 2021.

Exhibit 5. Attached are **Section 5713.041 of the Ohio Revised Code** requiring the Auditor to classify property according to its use, including lands used for agricultural uses and OAC 5703-25-10 for your reference and consideration.

Clearly, the County auditor is on notice that all parcels are and have been used for "agricultural purposes" as defined in OAC 5703-25-10 since we have provided you

evidence of the baling of hay in 2019, 2020, 2021 and 2022 from the growing hay that was in place on the date of the assessment. We do not believe the Auditor is continuing to dispute that we have in fact are growing and baling hay on the three subject properties.

While we believe we were entitled to a CAUV valuation for the 2019 thru 2022 Crop year based on the evidence we have provided to the County Auditor irrespective of whether he classified the property as commercial or Agriculture, this Complaint is based on the misclassification of the 2 residual parcels from the original 26 acre parcel. The issues here have nothing to do with the CAUV classification but rather the “Principal and Current use” which is Agricultural.

We believe that Clark County has reaped a windfall in real estate tax revenue from the misclassification in the past couple years. We have reapplied for CAUV application use for all seven (7) parcels for the 2022 hay crop year.

At the Board of Revision hearing on this issue in June of 2021, the Board of Revision completely ignored the purpose of the Ohio Constitution Article 12 Sect 2(c) and the purpose of Ohio Revised section 5713.041 to reduce the taxes where the current use is agriculture and the first sentence which provides:

Each separate parcel of real property shall be classified by the county auditor according to its principal, current use.

Instead the BOR erroneously focused on the word “Vacant” in the second sentence of the statute which provide that: **Vacant** lots and tracts of land upon which there are **no structures or improvements** shall be classified in accordance with their location and their highest and best probable legal use.

The Board implicitly equated the term: “**vacant**” to mean **no structures or improvements** rather than **vacant to mean no current use on the land**. If the word “vacant” meant no structures or improvements, then the use of the words “lands upon which there are no structures or improvements” is completely redundant and superfluous in the sentence context. It also expressly ignores the intent of the statute and leads to the absurd result that 2 farmers growing the same hay crop adjacent to commercial land, one has a pole barn building in which he houses his hay equipment and hay and the other had no structures or improvements on the hay field, only the one with the pole building would be entitle to the classification of agriculture classification under ORC section 5713.041.

While these two parcels were purchased as investment property, it has not been sold in the past 20 years and may not for a long time because it is the less desirable residual of a larger parcel. The undersigned intends to keep farming the parcel for as long as it owns it and may construct a pole building for storage of its hay equipment and/or hay. The undersigned is entitled to the proper classification of the property by the Clark County Auditor based on its principal and current use of the land which is Agricultural.

Respectfully Submitted,

Zuber Crossing, LLC

John J. Vlahos, Manager

Exhibit 1



STEPHEN T. METZGER
CLARK COUNTY TREASURER
 A.B. GRAHAM BUILDING
 P.O. BOX 1305
 SPRINGFIELD, OHIO 45501-1305
 937-621-1832

We have incorporated several changes to our billing format. Please call if you have any questions. If you receive more than one envelope containing tax bills, please advise us of the correct mailing address.

REAL ESTATE TAX: TAX YEAR 2015

PROPERTY ADDRESS: N BECHTLE AVE	STUB # 60589	PAGE LINE 13263/3
<p>NORTH BECHTLE SQUARE I INV LLC ATTN JOHN VLAHOS 10085 WELLINGTON BLVD POWELL OH 43065-7671</p>	PARCEL ID: 330-06-00006-100-019	
	TAX DISTRICT: SPRINGFIELD CORP. OSLSO	
	OWNER NAME: (January 1) NORTH BECHTLE SQUARE INVESTMENTS LLC	
LEGAL DESCRIPTION: P15 N W & N E QRS		

TAX RATES		MARKET VALUE			CURRENT TAXES	
EFFECTIVE TAX RATE	58.299052	Land	Building	Total	Gross Real Estate Taxes	2,504.40
GROSS TAX RATE	70.200000	286,780	0	286,780	Tax Reduction	(1,111.20)
NON-BUSINESS CREDIT ROLLBACK FACTOR: 0.088181	OWNER OCCUPANCY CREDIT ROLLBACK FACTOR: 0.022645	TAXABLE VALUE			State	1,444.95
HMSTD RED VALUE CLASSIFICATION	R 503	Land	Building	Total	Non Tax Assessments	387.00
ACRES	26.5700	93,370	0	93,370	Current Net Real Estate Taxes	4,905.00
DISTRIBUTION		HOMESTEAD	CAUV Value	TIF	Current Net Taxes & Asses. Year	4,905.00
Clark County	1,158.45	SPECIAL ASSESSMENT			Current Net Taxes & Asses. (Adj)	2,811.00
Clark-Shawnee Lsd	3,059.01	PROG. & AMT. DESCRIPTION	DELINQUENT	CURRENT	PAYMENTS/CREDITS	
Springfield Clark County Jved	206.15					
Springfield City	345.78					
Clark County Health & Library Levy	193.99					
		TOTAL:			TOTAL REAL ESTATE TAX DUE	\$2,481.69
		LAST DAY TO PAY WITHOUT PENALTY			FULL YEAR AMOUNT	\$4,963.38
		02/12/2016				

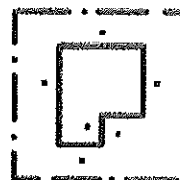
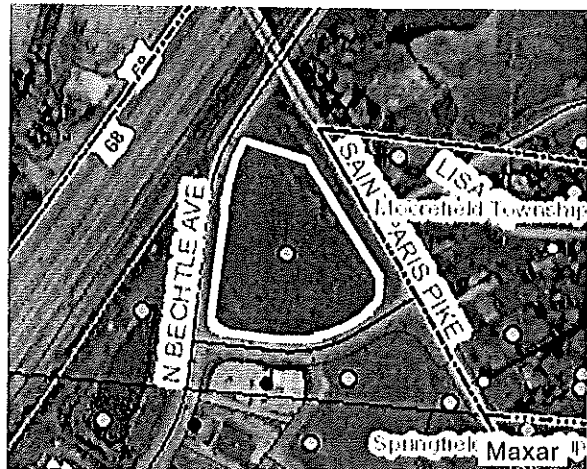


Clark County GIS -
John S. Federer
(937) 521-1860 -
gis@clarkcountyohio.gov

Exhibit 2 (1)

Report generated: Monday, March 27, 2023

Parcel Report



Sorry, no sketch available for this record

Base Data

Parcel Number: 3200200001000128
Owner Name: ZUBER CROSSING LLC
Property Address: SAINT PARIS CONNECTOR, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 320A0000 Legal Acres: 4.93
Legal Description: S PT S W QR Land Use: 100 AG VACANT LAND
Map Number: 0031-02

Class: A

Valuation

	Appraised	Assessed (35%)
Land Value:	\$111,290.00	\$38,950.00
Building Value:	\$0.00	\$0.00
Total Value:	\$111,290.00	\$38,950.00
CAUV Value:	\$0.00	
Taxable Value:	\$38,950.00	

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
PRIMARY SITE			4.93	214,751	111,290

Land Totals

Effective Total Acres 4.93
Effective Total Square Footage 214,751
Total Value \$111,290.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$111,290.00	\$38,950.00
Building Value:	\$0.00	\$0.00
Total Value:	\$111,290.00	\$38,950.00
CAUV Value:	\$0.00	
Taxable Value:	\$38,950.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
12/25/2018	\$0.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	
02/03/2005	\$1,324,900.00	HOWELL JOHN A & DAN L RUEGER CO	NORTH BECHTLE SQUARE I INVESTMENTS	
09/26/2000	\$0.00			



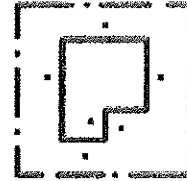
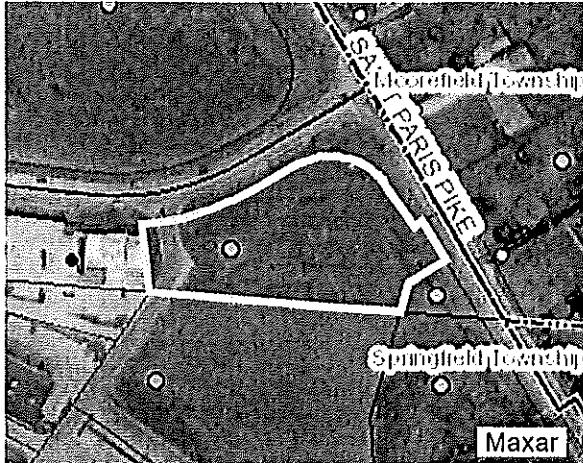
Clark County GIS -
John S. Federer
(937) 521-1860 -
gis@clarkcountyohio.gov

2/16/2

(2)

Report generated: Wednesday, March 22, 2023

Parcel Report



Sorry, no sketch available for this record

Base Data

Parcel Number: 3200200001000141
Owner Name: ZUBER CROSSING LLC
Property Address: SAINT PARIS CONNECTOR, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 340C6000 Legal Acres: 1.51
Legal Description: S PT S Land Use: 400
W QR COMMERCIAL VACANT
LAND
Map Number: 0031-02

Class: C

Should be Agricultural

Valuation

	Appraised	Assessed (35%)
Land Value:	\$655,140.00	\$229,300.00
Building Value:	\$0.00	\$0.00
Total Value:	\$655,140.00	\$229,300.00
CAUV Value:	\$0.00	
Taxable Value:	\$229,300.00	

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
PRIMARY SITE			1.51	65,775	655,140

Land Totals

Effective Total Acres 1.51
Effective Total Square Footage 65,775
Total Value \$655,140.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$655,140.00	\$229,300.00
Building Value:	\$0.00	\$0.00
Total Value:	\$655,140.00	\$229,300.00
CAUV Value:	\$0.00	
Taxable Value:	\$229,300.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
12/25/2018		NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	3
11/19/2015	\$0.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	NORTH BECHTLE SQUARE I INVESTMENTS LLC	6

Permits

Permit Number	Permit Date	Purpose	Price
	10/21/2016	C/I BLDG	

Clark County, Ohio

v2023-03-10

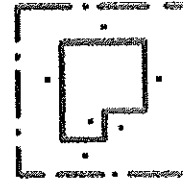
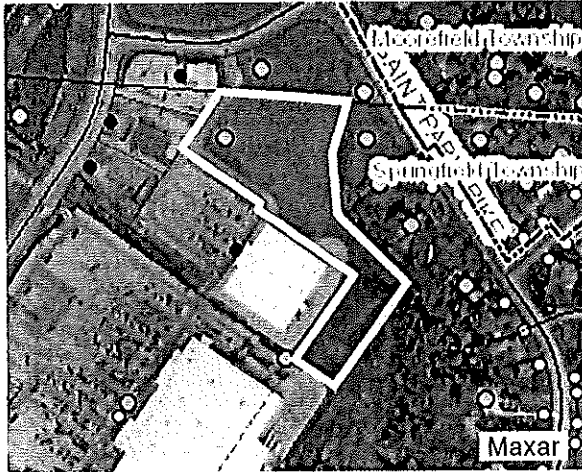


Clark County GIS -
John S. Federer
(937) 521-1860 -
gis@clarkcountyohio.gov

(3)

Report generated: Wednesday, March 22, 2023

Parcel Report



Sorry, no sketch available for this record

Base Data

Parcel Number: 3300600006100024
Owner Name: ZUBER CROSSING LLC
Property Address: N BECHTLE AVE, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 340C6000 Legal Acres: 5.62
Legal Description: PTS N W & N E QRS
Land Use: 400 COMMERCIAL VACANT LAND
Map Number: 0006-02

Class: C

Valuation

	Appraised	Assessed (35%)
Land Value:	\$1,149,290.00	\$402,250.00
Building Value:	\$0.00	\$0.00
Total Value:	\$1,149,290.00	\$402,250.00
CAUV Value:	\$0.00	
Taxable Value:	\$402,250.00	

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
PRIMARY SITE			4.12	179,467	887,930
UNDEVELOPED/RESIDUAL			1.5	65,340	261,360

Land Totals

Effective Total Acres 5.62
Effective Total Square Footage 244,807
Total Value \$1,149,290.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$1,149,290.00	\$402,250.00
Building Value:	\$0.00	\$0.00
Total Value:	\$1,149,290.00	\$402,250.00
CAUV Value:	\$0.00	
Taxable Value:	\$402,250.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
12/25/2018		NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	3
11/19/2015	\$0.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	NORTH BECHTLE SQUARE I INVESTMENTS LLC	6

Clark County, Ohio

v2023-03-10



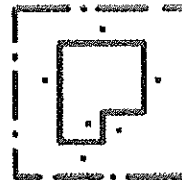
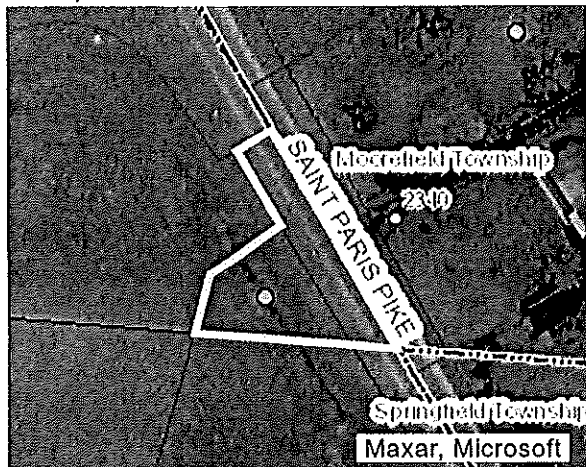
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John S. Federer
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Exhibit 2

(4)

Report generated: Monday, March 27, 2023

Parcel Report



Sorry, no sketch available for this record

Base Data

Parcel Number: 3200200001000127
Owner Name: ZUBER CROSSING LLC
Property Address: SAINT PARIS PK, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 340R0015 Legal Acres: 0.17
Legal Description: S PT S Land Use: 500 RESIDEN
W QR VAC, PLATTED VACANT
LOT
Map Number: 0031-02

Class: R

Prior Classifications (A)

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Valuation

	Appraised	Assessed (35%)
Land Value:	\$830.00	\$290.00
Building Value:	\$0.00	\$0.00
Total Value:	\$830.00	\$290.00
CAUV Value:	\$0.00	
Taxable Value:	\$290.00	

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
UNDEVELOPED/RESIDUAL			0.1	4,356	830
RIGHT OF WAY			0.07	3,049	0

Land Totals

Effective Total Acres 0.17
Effective Total Square Footage 7,405
Total Value \$830.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$830.00	\$290.00
Building Value:	\$0.00	\$0.00
Total Value:	\$830.00	\$290.00
CAUV Value:	\$0.00	
Taxable Value:	\$290.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
10/21/2021	\$81,300.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	4
02/03/2005	\$1,324,900.00	HOWELL JOHN A & DAN L RUEGER CO	NORTH BECHTLE SQUARE I INVESTMENTS LLC	
09/26/2000	\$0.00			

Clark County, Ohio

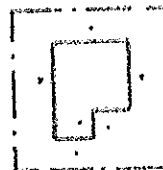
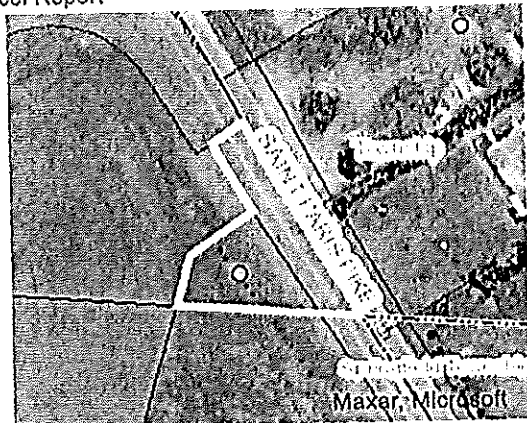
v2023-03-10

4



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Report generated: Monday, February 14, 2022
Parcel Report



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Base Data

Parcel Number: 3200200001000127
Owner Name: ZUBER CROSSING LLC
Property Address: SAINT PARIS CONNECTOR, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 320A0000
Legal Acres: 0.17
Description: S PT S W QR
Land Use: 100 AG VACANT LAND
Map Number: 0031-02

Class: A

Tax Credits

Homestead: No
Exemption: No
2.5% Reduction: No

Valuation

	Appraised	Assessed (35%)
Land Value:	\$2,980.00	\$1,040.00
Building Value:	\$0.00	\$0.00
Total Value:	\$2,980.00	\$1,040.00
CAUV Value:	\$0.00	
Taxable Value:	\$1,040.00	

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
PRIMARY SITE			0.17	7,405	\$2,980.00

Land Totals

Effective Total Acres	0.17
Effective Total Square Footage	7,405
Total Value	\$2,980.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$2,980.00	\$1,040.00
Building Value:	\$0.00	\$0.00
Total Value:	\$2,980.00	\$1,040.00
CAUV Value:	\$0.00	
Taxable Value:	\$1,040.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
10/21/2021	\$81,300.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	4
02/04/2005	\$1,324,900.00	HOWELL JOHN A & DAN L RUEGER CO	NORTH BECHTLE SQUARE I INVESTMENTS LLC	
09/26/2000	\$0.00			

Clark County, Ohio

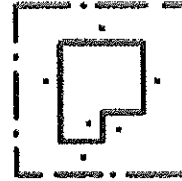
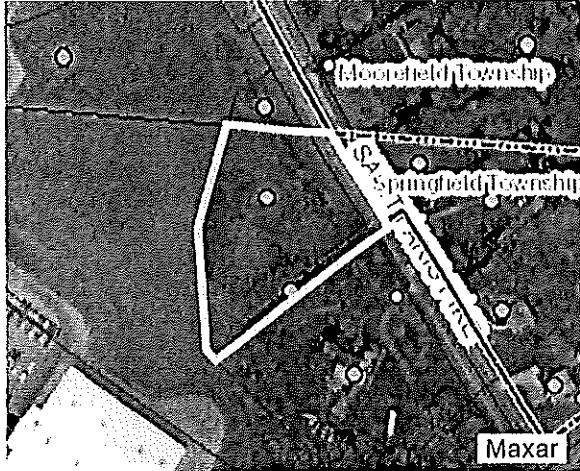


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5

Report generated: Monday, March 27, 2023

Parcel Report



Sorry, no sketch available for this record

Base Data

Parcel Number: 3300600006100026
Owner Name: ZUBER CROSSING LLC
Property Address: ST PARIS PK, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 340R0015 Legal Acres: 1.66
Legal Description: PTS N W & N E QRS Land Use: 500 RESIDEN VAC, PLATTED VACANT LOT
Map Number: 0006-02

Class: R

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Valuation

Table with 3 columns: Category, Appraised, Assessed (35%). Rows include Land Value, Building Value, Total Value, CAUV Value, and Taxable Value.

Land

Table with 6 columns: Description, Effective Lot Size, Act. Frontage, Acres, Sq. Foot, Value. Rows include UNDEVELOPED/RESIDUAL and RIGHT OF WAY.

Land Totals

Effective Total Acres 1.66
Effective Total Square Footage 72,310
Total Value \$12,930.00

Valuation

Table with 3 columns: Category, Appraised, Assessed (35%). Rows include Land Value, Building Value, Total Value, CAUV Value, and Taxable Value.

Clark County, Ohio

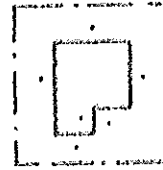
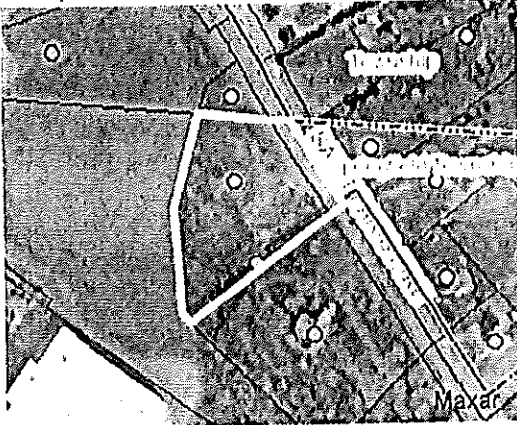


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(5)

Report generated: Monday, February 14, 2022

Parcel Report



Sorry, no sketch is available for this report.

Base Data

Parcel Number: 3300600006100026
Owner Name: ZUBER CROSSING LLC
Property Address:
Percent Owned %: 100

Legal

Neighborhood:
Legal Description:

Legal Acres:
Land Use:
Map Number:

1.23

Valuation

Appraised Assessed (35%)

Land Value:
Building Value:
Total Value:
CAUV Value:
Taxable Value:

Class:

Tax Credits

Homestead
Exemption:
2.5% Reduction:

Valuation

Appraised Assessed (35%)

Land Value:
Building Value:
Total Value:
CAUV Value:
Taxable Value:

Clark County, Ohio

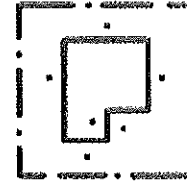
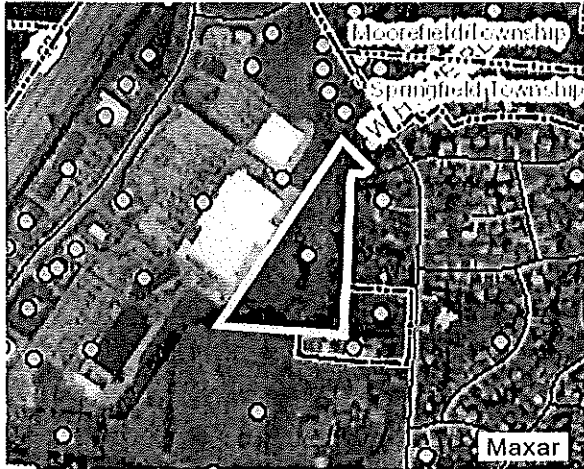


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6

Current Year
Reclassified the
'Natural Protected Area'

Report generated: Wednesday, March 22, 2023
Parcel Report



Sorry, no sketch available
for this record

Base Data

Parcel Number: 3300600006100019
Owner Name: ZUBER CROSSING LLC
Property Address: N BECHTLE AVE, SPRINGFIELD 45504
Percent Owned %: 100

Legal

Neighborhood: 340C6000 Legal Acres: 11.59
Legal Description: PTS N W & N E QRS Land Use: 400 COMMERCIAL VACANT LAND
Map Number: 0006-02

Class: C

Valuation

	Appraised	Assessed (35%)
Land Value:	\$438,720.00	\$153,550.00
Building Value:	\$0.00	\$0.00
Total Value:	\$438,720.00	\$153,550.00
CAUV Value:	\$0.00	
Taxable Value:	\$153,550.00	

Tax Credits

Homestead Exemption: No
2.5% Reduction: No

Land

Description	Effective Lot Size
PRIMARY SITE	
UNDEVELOPED/RESIDUAL	

Act. Frontage	Acres	Sq. Foot	Value
	1	43,560	69,680
	10.59	461,300	369,040

Land Totals

Effective Total Acres 11.59
Effective Total Square Footage 504,860
Total Value \$438,720.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$438,720.00	\$153,550.00
Building Value:	\$0.00	\$0.00
Total Value:	\$438,720.00	\$153,550.00
CAUV Value:	\$0.00	
Taxable Value:	\$153,550.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
10/21/2021	\$81,300.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	4
02/03/2005	\$1,324,900.00	HOWELL JOHN A & DAN L RUEGER CO	NORTH BECHTLE SQUARE I INVESTMENTS LLC	
09/26/2000	\$0.00			

Permits

Permit Number	Permit Date	Purpose	Price
15-0678S	10/08/2015	C/I BLDG	

Clark County, Ohio

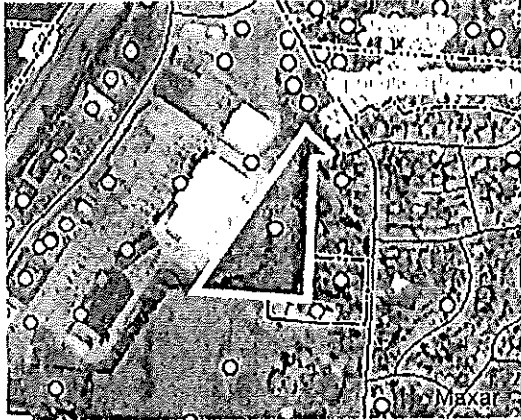
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Report generated: Monday, February 14, 2022

Parcel Report



Previous Year



See my 3D sketch available for this report

Base Data

Parcel Number: 3300600006100019
 Owner Name: ZUBER CROSSING LLC
 Property Address: N BECHTLE AVE,
 SPRINGFIELD 45504
 Percent Owned %: 100

Legal

Neighborhood: 330R0000 Legal Acres: 13.27
 Legal Description: PTS N W & N E QRS Land Use: 503 RESIDEN VAC, 20-29.99 AC, UNPLATTED
 Map Number: 0006-02

Class: R

Tax Credits
 Homestead: No
 Exemption: 2.5% Reduction: No

Valuation

Appraised Assessed (35%)
 Land Value: \$81,260.00 \$28,440.00
 Building Value: \$0.00 \$0.00
 Total Value: \$81,260.00 \$28,440.00
 CAUV Value: \$0.00
 Taxable Value: \$28,440.00

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
PRIMARY SITE			1.2	52,272	\$36,000.00
UNDEVELOPED/RESIDUAL			12.07	525,769	\$45,260.00

Land Totals

Effective Total Acres: 13.27
 Effective Total: 578,041
 Square Footage
 Total Value: \$81,260.00

Valuation

Appraised Assessed (35%)
 Land Value: \$81,260.00 \$28,440.00
 Building Value: \$0.00 \$0.00
 Total Value: \$81,260.00 \$28,440.00
 CAUV Value: \$0.00
 Taxable Value: \$28,440.00

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
10/21/2021	\$81,300.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	4
02/04/2005	\$1,324,900.00	HOWELL JOHN A & DAN L RUEGER CO	NORTH BECHTLE SQUARE I INVESTMENTS LLC	
09/26/2000	\$0.00			

Permits

Permit Number	Permit Date	Purpose	Price
15-0678S	10/08/2015	C/I BLDG	

Clark County, Ohio

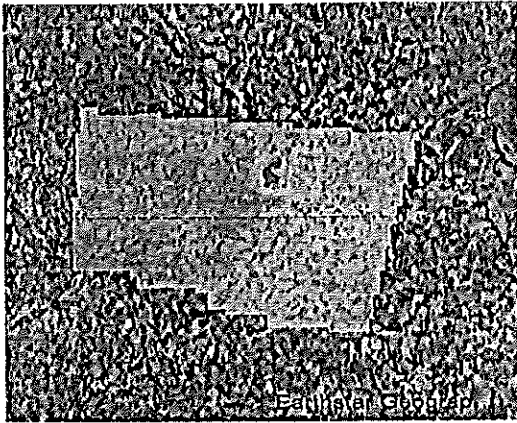
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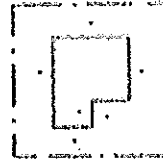
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Report generated: Monday, February 14, 2022

Parcel Report



Unable to find these features on the map.



Sorry, no sketch available for this record.

Base Data

Parcel Number: 3300600006201001
 Owner Name: ZUBER CROSSING LLC
 Property Address: ST PARIS PK, SPRINGFIELD
 45504
 Percent Owned %: 100

Legal

Neighborhood: 330A0000 Legal 0.20
 Acres:
 Land Use: 100 AG
 VACANT
 LAND
 0006-02
 Map
 Number:

Class: A

Tax Credits

Homestead No
 Exemption:
 2.5% Reduction: No

Valuation

	Appraised	Assessed (35%)
Land Value:	\$1,250.00	\$440.00
Building Value:	\$0.00	\$0.00
Total Value:	\$1,250.00	\$440.00
CAUV Value:	\$0.00	
Taxable Value:	\$440.00	

Land

Description	Effective Lot Size	Act. Frontage	Acres	Sq. Foot	Value
UNDEVELOPED/RESIDUAL			0.2	8,712	\$1,250.00

Land Totals

Effective Total Acres	0.2
Effective Total Square Footage	8,712
Total Value	\$1,250.00

Valuation

	Appraised	Assessed (35%)
Land Value:	\$1,250.00	\$440.00
Building Value:	\$0.00	\$0.00
Total Value:	\$1,250.00	\$440.00
CAUV Value:	\$0.00	
Taxable Value:	\$440.00	

Sales

Sale Date	Sale Price	Seller	Buyer	Number of Parcels
10/21/2021	\$81,300.00	NORTH BECHTLE SQUARE I INVESTMENTS LLC	ZUBER CROSSING LLC	4
12/07/2009	\$85,000.00	HOWELL JAMES HAROLD & EDWIN IRA HOWELL	HOWELL EDWIN IRA & NORMA JEAN	6
04/14/2005	\$0.00	HOWELL JOHN A & DAN L RUEGER CO)	HOWELL JAMES HAROLD & EDWIN IRA HOWELL	
02/04/2005	\$1,324,900.00	HOWELL EDWIN IRA & NORMA JEAN	NORTH BECHTLE SQUARE I INVESTMENTS LLC	3
02/04/2005	\$1,324,900.00	HOWELL EDWIN IRA & NORMA JEAN	NORTH BECHTLE SQUARE I INVESTMENTS LLC	3

Clark County, Ohio

Exhibit 3

Article XII, Section 2a | Authority to classify real estate for taxation,
two classes; procedures

Ohio Constitution / Article XII Finance and Taxation

Effective: 1980

(A) Except as expressly authorized in this section, land and improvements thereon shall, in all other respects, be taxed as provided in section 36, Article II and Section 2 of this article.

(B) This section does not apply to any of the following:

(1) Taxes levied at whatever rate is required to produce a specified amount of tax money or an amount to pay debt charges;

(2) Taxes levied within the one per cent limitation imposed by section 2 of this article;

(3) Taxes provided for by the charter of a municipal corporation.

(C) Notwithstanding Section 2 of this article, laws may be passed that provide all of the following:

(1) Land and improvements thereon in each taxing district shall be placed into one of two classes solely for the purpose of separately reducing the taxes charged against all land and improvements in each of the two classes as provided in division(C)(2) of this section.

The classes shall be:

(a) Residential and agricultural land and improvements;

(b) All other land and improvements.

(2) With respect to each voted tax authorized to be levied by each taxing district, the amount of taxes imposed by such tax against all land and improvements thereon in each class shall be reduced in order that the amount charged for collection against all land and improvements in that class in the current year, exclusive of land and improvements not taxed by the district in both the preceding year and in the current year and those not taxed in that class in the preceding year, equals the amount charged for collection against such land and improvements in the preceding year.

(D) Laws may be passed to provide that the reductions made under this section in the amounts of taxes charged for the current expenses of cities, townships, school districts, counties, or other taxing districts are subject to the limitation that the sum of the amounts of all taxes charged for current expenses against the land and improvements thereon in each of the two classes of property subject to taxation in cities, townships, school districts, counties, or other types of taxing districts, shall not be less than a uniform per cent of the taxable value of the property in the districts to which the limitation applies. Different but uniform percentage limitations may be established for cities, townships, school districts, counties, and other types of taxing districts.

Exhibit 4

5703-25-10 Classification of real property and coding of records.

(A) As required by section 5713.041 of the Revised Code, the county auditor shall classify each parcel of taxable real property in the county into one of the two following classifications, which are:

- (1) Residential and agricultural land and improvements;
- (2) All other taxable land and improvements, including commercial, industrial, mineral and public utility land and improvements.

(B) Each separate parcel of real property with improvements shall be classified according to its principal and current use, and each vacant parcel of land shall be classified in accordance with its location and its highest and best probable legal use. In the case where a single parcel has multiple uses the principal use shall be the use to which the greatest percentage of the value of the parcel is devoted. The following definitions shall be used by the county auditor to determine the proper classification of each such parcel of real property:

- (1) "Agricultural land and improvements" - The land and improvements to land used for agricultural purposes, including, but not limited to, general crop farming, dairying, animal and poultry husbandry, market and vegetable gardening, floriculture, nurseries, fruit and nut orchards, vineyards and forestry.
- (2) "Mineral land and improvement" - Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and produce such minerals whether separated from the fee or not.
- (3) "Industrial land and improvements" - The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.
- (4) "Commercial land and improvements" - The land and improvements to land which are owned or occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels, theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.
- (5) "Residential land and improvements" - The land and improvements to the land used and occupied by one, two, or three families.

(C) Each property record of taxable real property shall be coded in accordance with the code groups provided for in this paragraph. Each property record of exempt property shall also be coded in accordance with the code groups for exempt property. The county auditor shall annually furnish to the tax commissioner an abstract of taxable values in which is set out in separate columns the aggregate taxable values of land and improvements in each taxing district for each of the major code groups provided for in this paragraph, and an abstract of exempt values in which is set out in separate columns the aggregate exempt values of land and improvements in each taxing district for each of the major exempt code groups provided for in this paragraph.

Major Use and Codes	
Code No. Group	Use
100 to 199 Incl.	Taxable agricultural real property
200 to 299 Incl.	Taxable mineral lands and rights
300 to 399 Incl.	Taxable industrial real property

400 to 499 Incl.	Taxable commercial real property
500 to 599 Incl.	Taxable residential real property
600 to 699 Incl.	Exempt real property
700 to 799 Incl.	Special tax abatements for improvements
800 to 899	Public Utilities

The first digit identifies the major use and the last two digits the sub-use or group. Parcels, other than exempt property, that are vacant (no structures or improvements present) shall be coded 100, 200, 300, 400 or 500 depending on the respective class unless part of an existing unit. Certain numbers are left blank to provide for future expansion.

Use	
100	Agricultural vacant land
101	Cash - grain or general farm
102	Livestock farms other than dairy and poultry
103	Dairy farms
104	Poultry farms
105	Fruit and nut farms
106	Vegetable farms
107	Tobacco farms
108	Nurseries
109	Green houses, vegetables and floraculture
110	Agricultural vacant land "qualified for current agricultural use value"
111	Cash - grain or general farm "qualified for current agricultural use value"
112	Livestock farms other than dairy and poultry "qualified for current agricultural use value"
113	Dairy farms "qualified for current agricultural use value"
114	Poultry farms "qualified for current agricultural use value"
115	Fruit and nut farms "qualified for current agricultural use value"
116	Vegetable farms "qualified for current agricultural use value"
117	Tobacco farms "qualified for current agricultural use value"
120	Timber or forest lands not qualified for the Current Agricultural Use Value program pursuant to section <u>5713.31</u> of the Revised Code or the Forest Land Tax program pursuant to section <u>5713.23</u> of the Revised Code
121	Timber land taxed at its "current agricultural use value" as land used for the growth of noncommercial timber pursuant to section <u>5713.30(A)(1)</u> of the Revised Code
122	Timber land taxed at its "current agricultural use value" as land used for the commercial growth of timber

123	Forest land qualified for and taxed under the Forest Land Tax program in compliance with the program requirements in place prior to November 7, 1994
124	Forest land qualified for and taxed under the Forest Land Tax program in compliance with the program requirements in place on or after November 7, 1994
190	Other agricultural use
199	Other agricultural use "qualified for current use value"
210	Coal lands - surface and rights
220	Coal rights - working interest
230	Coal rights - separate royalty interest
240	Oil and gas rights - working interest
250	Oil and gas rights - separate royalty interest
260	Other minerals
300	Industrial - vacant land
310	Food and drink processing plants and storage
320	Foundries and heavy manufacturing plants
330	Manufacturing and assembly, medium
340	Manufacturing and assembly, light
350	Industrial warehouses
360	Industrial truck terminals
370	Small shops (machine, tool & die, etc.)
380	Mines and quarries
390	Grain elevators
399	Other industrial structures
400	Commercial - vacant land
401	Apartments - 4 to 19 rental units
402	Apartments - 20 to 39 rental units
403	Apartments - 40 or more rental units
410	Motels and tourist cabins
411	Hotels
412	Nursing homes and private hospitals
415	Trailer or mobile home park
416	Commercial camp grounds
419	Other commercial housing
420	Small (under 10,000 sq. ft.) detached retail stores
421	Supermarkets
422	Discount stores and junior department stores
424	Full line department stores

425	Neighborhood shopping center
426	Community shopping center
427	Regional shopping center
429	Other retail structures
430	Restaurant, cafeteria and/or bar
435	Drive-in restaurant or food service facility
439	Other food service structures
440	Dry cleaning plants and laundries
441	Funeral homes
442	Medical clinics and offices
444	Full service banks
445	Savings and loans
447	Office buildings - 1 and 2 stories
448	Office buildings - 3 or more stories - walk up
449	Office buildings - 3 or more stories - elevator
450	Condominium office units
452	Automotive service station
453	Car washes
454	Automobile car sales and services
455	Commercial garages
456	Parking garage, structures and lots
460	Theaters
461	Drive-in theaters
462	Golf driving ranges and miniature golf courses
463	Golf courses
464	Bowling alleys
465	Lodge halls and amusement parks
480	Commercial warehouses
482	Commercial truck terminals
490	Marine service facilities
496	Marina (small boat)
499	Other commercial structures
500	Residential vacant land
510	Single family dwelling
520	Two family dwelling
530	Three family dwelling

550	Condominium residential unit
560	House trailers or mobile homes affixed to real estate
599	Other residential structures

In the residential coding the third or last digit indicates the size of tract used for residential property.

0	Platted Lot	
1	Unplatted	-0 to 9.99 acres
2	"	10 to 19.99 acres
3	"	20 to 29.99 acres
4	"	30 to 39.99 acres
5	"	40 or more acres

600	Exempt property owned by United States of America
610	Exempt property owned by state of Ohio
620	Exempt property owned by counties
630	Exempt property owned by townships
640	Exempt property owned by municipalities
645	Exempt property owned or acquired by metropolitan housing authorities
650	Exempt property owned by board of education
660	Exempt property owned by park districts (public)
670	Exempt property owned by colleges, academies (private)
680	Charitable exemptions - hospitals - homes for aged, etc.
685	Churches, etc., public worship
690	Graveyards, monuments, and cemeteries
700	Community urban redevelopment corporation tax abatements (R.C. <u>1728.10</u>)
710	Community reinvestment area tax abatements
720	Municipal improvement tax abatements (R.C. <u>5709.41</u>)
730	Municipal urban redevelopment tax abatements (R.C. <u>725.02</u>)
740	Other tax abatements (R.C. <u>165.01</u> and <u>303.52</u>)
800	Agricultural land and improvements owned by a public utility other than a railroad
810	Mineral land and improvements owned by a public utility other than a railroad
820	Industrial land and improvements owned by a public utility other than a railroad
830	Commercial land and improvements (including all residential property) owned by a public utility other than a railroad
840	Railroad real property used in operations
850	Railroad real property not used in operations
860	Railroad personal property used in operations

870 Railroad personal property not used in operations

880 Public Utility personal property other than rail-roads

(D) The coding system provided in this rule shall be effective for tax year 1985.

(E) Nothing contained in this rule however, shall cause the valuation of any parcel of real property to be other than its true value in money or be construed as an authorization for any parcel of real property 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 5703-25-05 of the Administrative Code.

Effective: 10/3/2016

Five Year Review (FYR) Dates: 07/14/2016 and 10/03/2021

Promulgated Under: 119.03

Statutory Authority: 5703.05

Rule Amplifies: 5713.041

Prior Effective Dates: 12/28/1973, 11/1/1977, 10/20/1981, 9/14/1984 (Emer.), 12/11/1984, 9/18/03, 12/15/05

Exhibit 5

5713.041 Classifying property for purposes of tax reduction.

Each separate parcel of real property shall be classified by the county auditor according to its principal, current use. Vacant lots and tracts of land upon which there are no structures or improvements shall be classified in accordance with their location and their highest and best probable legal use. In the case of lands containing or producing minerals, the minerals or any rights to the minerals that are listed and taxed separately from such lands shall be separately classified if the lands are also used for agricultural purposes, whether or not the fee of the soil and the right to the minerals are owned by and assessed for taxation against the same person. For purposes of this section, lands and improvements thereon used for residential or agricultural purposes shall be classified as residential/agricultural real property, and all other lands and improvements thereon and minerals or rights to minerals shall be classified as nonresidential/agricultural real property. Each year the auditor shall reclassify each parcel of real property whose principal, current use has changed from the preceding year to a use appropriate to classification in the other class. Except as otherwise provided in division (B) of section 5709.40, division (B) of section 5709.41, division (A)(2) of section 5709.73, or division (D) of section 5709.77 of the Revised Code, the classification required by this section is solely for the purpose of making the reductions in taxes required by section 319.301 of the Revised Code, and this section shall not apply for purposes of classifying real property for any other purpose authorized or required by law or by rule of the tax commissioner.

The commissioner shall adopt rules governing the classification of property under this section, and no property shall be so classified except in accordance with such rules.

Amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Effective Date: 09-27-1983 .

Related Legislative Provision: See 129th General Assembly File No. 141, HB 509, §6 .