



Ohio Department of Natural Resources

JOHN R. KASICH, GOVERNOR

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ODNR Division of Forestry
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November 9, 2018

Danielle Dillard
Regulatory Policy Advocate
Ohio Lieutenant Governor's Office

Re: Ohio Forest Tax Law (OAC § 1501:3-10-01 through 1501:3-10-07)

Dear Ms. Dillard,

Thank you for your recent review of OAC § 1501:3-10-01 through 1501:3-10-07. Based upon your recommendation, the Ohio Department of Natural Resources will proceed with the formal filing of this rule package with the Joint Committee on Agency Rule Review.

Sincerely,

A handwritten signature in blue ink that reads "Robert Boyles".

Robert Boyles
Deputy Director and State Forester
ODNR Division of Forestry



