

INSTRUCTIONS FOR COMPLETING INITIAL APPLICATION FOR THE VALUATION OF LAND AT ITS CURRENT AGRICULTURAL USE

GENERAL INSTRUCTIONS AND INFORMATION

This application is for placing your land in the Current Agricultural Use Value program. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its developed potential. Only "land devoted exclusively to agricultural use" may qualify. See explanation below. **If the property ever fails to meet the qualifications or if the owner elects to withdraw from the program, a penalty will be charged equal to three years of tax savings.**

WHEN TO FILE?

You must file this application in the county auditor's office after the first Monday in January and before the first Monday in March of the year for which the agricultural use value is sought. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land *increases* during the reappraisal or update year, the initial application may be filed anytime before the first Monday in March of the following year.

WHO MAY FILE?

Any Ohio property owner seeking the reduced tax value for agricultural land may file this application. "Owner" includes but is not limited to any person owning a fee simple, fee tail, life estate interest, or a buyer on a land installment contract.

WHAT CONSTITUTES A FARM FOR APPLICATION PURPOSES?

An application must be filed separately for each farm. For this purpose a farm includes all portions of land which are worked as a single unit within the same county. Although the tracts, lots, or parcels that make up a farm do not need to be adjacent, they must have the same owner(s).

WHAT DOES "LAND DEVOTED EXCLUSIVELY TO AGRICULTURAL USE" MEAN?

Ohio Revised Code section 5713.30 (A) contains the statutory definition of land devoted exclusively to agricultural use. More information about qualifying for the program may be obtained from your county auditor or from the actual text in the Ohio Revised Code. The following is a brief description of the program requirements.

Qualified land is subject to a three year waiting period immediately prior to enrollment. During this time the land must meet the statutory definition of "land devoted exclusively to agricultural use."

Qualified land includes land used for commercial agricultural activity which is limited to the following activities: commercial animal or poultry husbandry, aquaculture, apiculture, the production for a commercial purpose of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, or flowers. Land may also qualify if it generates payments or other compensation under a land retirement or conservation program with an agency of the federal government.

Farms of less than ten acres must produce an average yearly gross income of at least twenty-five hundred dollars from the sale of agricultural products in order to qualify for the program. If actual income figures are unavailable for the three year waiting period, evidence of anticipated qualifying income may be submitted. Farms totaling more than ten acres do not need to show proof of income to qualify.

Woodland acreage on which no commercial timber is being grown may qualify for the program under certain circumstances. If the farm listed on the application has ten acres or more of qualified land and the wooded land is part of or adjacent to that tract, the wooded property may also qualify for the program. Wooded acreage that is not in commercial production and is part of a farm with fewer than ten acres of qualified land does not qualify for this program.

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program as long as the areas are independently qualified under the above guidelines and are appropriately identified to the auditor.

SPECIFIC LINE INSTRUCTIONS:

- Lines 1 and 2: Show the name and address of the property's legal owner.
- Line 3: List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.
- Line 4: If the farmed tract is fewer than ten acres, enter annual gross income from agricultural products from property for the last three years in the spaces provided. If the farmed tract is more than ten acres, you may skip this line.
- Line 5: If you have soil or aerial maps, please attach them to your application. Soil maps are generally available from the local Soil and Water Conservation District office.
- Line 6: Enter the acreage of the land in each use category for the last three years.