

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

**File with County Auditor Prior to First Monday in March
Please See Instructions. Type or Print All Information.**

1. Owner's Name _____ Phone () _____

2. Owner's Address _____

3. Parcel Number(s)	Street Number of Acres	City Parcel Number(s)	State Zip Number of Acres
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. If tract is fewer than 10 acres, show the total gross income from agricultural products for each of the past three years.

LAST YEAR \$ _____ 2 YEARS AGO \$ _____ 3 YEARS AGO \$ _____

5. If you have a soil map or aerial map of this farm, please attach a copy of each map.

6. List the acreage in each crop or land use for the past three years:

CROPS:	INTENDED USE THIS YEAR	LAST YEAR No. of Acres	2 YEARS AGO No. of Acres	3 YEARS AGO No. of Acres
Corn & Soybeans				
Wheat & Oats				
Hay				
Other:				
Other:				
PERMANENT PASTURE				
WOODLAND				
HOMESITE(S)				
ROADS & WASTE				
OTHER USE				
TOTAL ACRES				

I declare under penalties of perjury that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property to verify the accuracy of this application.

Signature of owner

Date

BELOW THIS LINE FOR COUNTY AUDITOR'S USE ONLY

RECEIPT FOR PAYMENT OF FEE

I hereby certify that owner paid the filing fee of \$25.00 on the date this application was filed with me.

County Auditor

Date filed with County Auditor

Name of Tax List _____

**FOR COMPLETING INITIAL APPLICATION FOR THE VALUATION OF
LAND IN ACCORDANCE WITH ITS CURRENT AGRICULTURAL USE ON FORM DTE-109
(SECTION 5713.31,R.C.)**

WHEN TO FILE? The application for the valuation of land, for real property tax purposes, in accordance with its current agricultural use, must be filed in the county auditor's office of the county in which the land is located after the first Monday of January and prior to the first Monday in March of any year for which said valuation is asked (i.e. 1982 for 1982 taxes). In some cases the applications may be filed prior to the first Monday in March of the following year. See the county auditor and Section 5713.38 R.C. for details.

WHO MAY FILE? An owner of land devoted exclusively to agricultural use who is defined in Section 5713.30 (D) of the Revised Code of Ohio as:

"(D) 'OWNER' INCLUDES, BUT IS NOT LIMITED TO, ANY PERSON OWNING A FEE SIMPLE, FEE TAIL, LIFE ESTATE, OR A BUYER ON A LAND INSTALLMENT CONTRACT."

WHAT DOES "LAND DEVOTED EXCLUSIVELY TO AGRICULTURAL USE" MEAN? Section 5713.30 (A), R.C. defines "LAND Devoted Exclusively to Agricultural USE" as follows:

" (1) TRACTS, LOTS, OR PARCELS OF LAND TOTALING NOT LESS THAN TEN ACRES WHICH, DURING THE THREE CALENDAR YEARS PRIOR TO THE YEAR IN WHICH APPLICATION IS FILED UNDER SECTION 5713.31 OF THE REVISED CODE, AND THROUGH THE LAST OF MAY OF SUCH YEAR, WERE DEVOTED EXCLUSIVELY TO COMMERCIAL ANIMAL OR POULTRY HUSBANDRY, THE PRODUCTION FOR A COMMERCIAL PURPOSE OF FIELD CROPS, TOBACCO, FRUITS, VEGETABLES, TIMBER, NURSERY STOCK, ORNAMENTAL TREES, SOD, OR FLOWERS THAT WERE DEVOTED TO AND QUALIFIED FOR PAYMENTS OR OTHER COMPENSATION UNDER A LAND RETIREMENT OR CONSERVATION PROGRAM UNDER AN AGREEMENT WITH AN AGENCY OF THE FEDERAL GOVERNMENT;

(2) TRACTS, LOTS, OR PARCELS OF LAND TOTALING LESS THAN TEN ACRES THAT, DURING THE THREE CALENDAR YEARS PRIOR TO THE YEAR IN WHICH APPLICATION IS FILED UNDER SECTION 5713.31 OF THE REVISED CODE AND THROUGH THE LAST DAY OF MAY OF SUCH YEAR, WERE DEVOTED EXCLUSIVELY TO COMMERCIAL ANIMAL OR POULTRY HUSBANDRY, THE PRODUCTION FOR A COMMERCIAL PURPOSE OF FIELD CROPS, TOBACCO, FRUITS, VEGETABLES, TIMBER, NURSERY STOCK, ORNAMENTAL TREES, SOD, OR FLOWERS WHERE SUCH ACTIVITIES PRODUCED AN AVERAGE YEARLY GROSS INCOME OF AT LEAST TWENTY-FIVE HUNDRED DOLLARS DURING SUCH THREE YEAR PERIOD OR WHERE THERE IS EVIDENCE OF AN ANTICIPATED GROSS INCOME OF SUCH AMOUNT FROM SUCH ACTIVITIES DURING THE TAX YEAR IN WHICH APPLICATION IS MADE, OR THAT WERE DEVOTED TO AND QUALIFIED FOR PAYMENTS OR OTHER COMPENSATION UNDER A LAND RETIREMENT OR CONSERVATION PROGRAM UNDER AN AGREEMENT WITH AN AGENCY OF THE FEDERAL GOVERNMENT;

(3) A TRACT, LOT, OR PARCEL OF LAND TAXED UNDER SECTIONS 5713.22 TO 5713.26 OF THE REVISED CODE IS NOT LAND DEVOTED EXCLUSIVELY TO AGRICULTURAL USE.

WHAT DOES "TRACTS, LOTS, OR PARCELS OF LAND" MEAN? Tracts, lots, or parcels mean distinct portions or pieces of land (not necessarily contiguous) where the title is held by one owner, as listed on the tax list and duplicate of the county, which are actively farmed as a unit if together the total acreage meets the requirements of Section 5713.30 (A) (1) or (2), R.C.

INSTRUCTIONS FOR COMPLETING APPLICATION:

Print or type all entries.

List description of land as shown on the most recent tax statement or statements. Show total number of acres in space at right hand side of form on this line.

Describe location of property by roads, etc., and taxing district in which located.

Under item "(A)", if the tract is less than 10 acres, enter the total gross income from the sale of agricultural products from such land for each of the past three years on the initial application. If more than 10 acres do not use these spaces. Under item "(B)", for all tracts of land regardless of size, enter the acreage in each crop or land use for the last three years on the initial application.

Do not use space at the bottom of form below the double line.

SOIL MAPS AND RELATED INFORMATION: Individual soil maps are not required to be filed with an application. However, if a soil map or a list of acreage of soil type is available, copies of these should be filed with the county auditor to aid him in making an accurate valuation.