DTE FORM 109(A)
Revised 9-93

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

Was the parcel(s) shown below used exclusively for agricultural purposes last year? Yes ☐ No ☐ If No, put an X in the box next to the parcel number(s) that was **not** used exclusively for agricultural purposes If the total acreage farmed in this unit is less than 10 acres, show gross income produced from agricultural purposes last year $_____. Anticipated gross income for current year is $_____.

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 the property described below to verify the accuracy of this application.

SIGNATURE OF OWNER	DATE	PHONE (DAYTIME)

COUNTY _____

TAX YEAR _____

APPLICATION NO. _____

X	PARCEL NUMBER	ACRES	LEGAL DESCRIPTION

USED EXCLUSIVELY FOR AGRICULTURAL PURPOSES MEANS:

A. For tracts, lots, or parcels of **ten acres or more:**

1. Land used for commercial animal or poultry husbandry, aquaculture, or apiculture.
2. Land used for the commercial production of field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, flowers, or timber.
3. Land qualified for compensation under a land conservation or retirement program with the federal government.
4. Land used for noncommercial production or growth of timber, if it is adjacent to or part of the owner's land qualified under numbers 1, 2, or 3 above.

B. For tracts, lots, or parcels **under ten acres:** land used for purposes described in numbers 1, 2, and 3 above qualifies. However, land used for the purposes in numbers 1 and 2 must show an average gross income of at least $2,500 for the preceding three years or anticipate that amount for the current year.

C. Land taxed as forest land under Ohio Revised Code section 5713.23 does **not** qualify.

D. Land that is idle for up to three years may continue to qualify. Any parcel that was idle should be marked with an "X" on front of form. Attach sheet explaining why that parcel was idle.

TO CONTINUE TO RECEIVE CURRENT AGRICULTURAL USE VALUATION, THE OWNER MUST FILE THIS RENEWAL APPLICATION WITH THE COUNTY AUDITOR AT THE ADDRESS SHOWN, PRIOR TO THE FIRST MONDAY IN MARCH EACH YEAR. FAILURE TO DO SO MAY RESULT IN A TAX INCREASE AND A RECOUPMENT CHARGE. A NEW OWNER MUST FILE AN INITIAL APPLICATION (DTE FORM 109) EVEN IF THE PREVIOUS OWNER WAS ON THE PROGRAM. NOTE: THERE IS NO RENEWAL FEE.