Jennifer S. Hunter CPA
Madison County Auditor

DTE 109(A)
Rev. 8/09

Current Agricultural Use Valuation Renewal Application

File with the county auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and recoupment charge. A new owner must file an initial application (DTE 109) even if the previous owner was on the program.

If a parcel will **not** be used exclusively for commercial agricultural production, check the box next to each parcel number and attach an explanation regarding the use of this tract, lot or parcel.

If the total acres used for a qualifying commercial agricultural purpose is less than ten acres, show gross income produced from agricultural products last year from these acres $_____ and show anticipated gross income for the current year $ _____.

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)

Legal owner and mailing address	Idle Parcels	Parcel numbers	Acres
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

"Used exclusively for agricultural purposes" means:

A. For tracts, lots, or parcels of **ten qualifying acres or more used for a commercial agricultural purpose:**
   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 certain land conservation or retirement programs 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 qualifying acres:** Land used for purposes described in numbers A. 1, 2 and 3 above qualifies. However, land used for the purposes in numbers 1 and 2 must show an average annual gross income of at least $2,500 for the preceding three years or anticipate gross income of $2,500 from such activities during the year in which application is made.

C. According to Ohio Revised Code section 5713.30(A)(4) land that is idle beyond one year, but less than three years, may continute to qualify if the landowner shows good cause as determined by the board of revision. The landowner is expected to show good cause for the second and third years. Any parcel that will be idle should be indicated with an X in the box next to each parcel number. Attach supporting documention explaining why that parcel will be idle.

D. Land that is used for conservation practices and comprises 25% or less of the total qualifying land on the farm.