

# Jennifer S. Hunter CPA

## Madison County Auditor

DTE Form 115  
Prescribed 10/96

Application No. \_\_\_\_\_  
County \_\_\_\_\_

### APPLICATION TO DEFER RECOUPMENT CHARGE ON LAND CONVERTED FROM AGRICULTURAL USE

READ INSTRUCTIONS BELOW BEFORE COMPLETING FORM  
ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
File with County Auditor

1. Public entity \_\_\_\_\_

2. Type of public entity: Park District [\_\_\_] ; Other [\_\_\_]

3. Parcel number of property \_\_\_\_\_

4. Address of property \_\_\_\_\_

City

State

Zip Code

5. Date title acquired \_\_\_\_\_

6. Was this property acquired by eminent domain? Yes[\_\_\_] ; No[\_\_\_]

7. Is this property located within the boundaries of the public entity? Yes[\_\_\_] ; No[\_\_\_]. If not, is it located within the boundaries of a school district or joint vocational school district that has territory within the public entity? Yes[\_\_\_] ; No[\_\_\_].

8. Describe the current and intended use of the property. (Be specific about the uses and describe any current or intended improvements.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I declare under penalties of perjury that this application has been examined by me and, to the best of my knowledge and belief, it is true, correct, and complete.

Public Entity's Representative \_\_\_\_\_

Signature

\_\_\_\_\_  
Print name and title

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

State

Zip Code

(\_\_\_\_\_) \_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date

**Instructions for Completing Application to Defer Recoupment Charge  
on Land Converted From Agricultural Use**

**Who May File?**

A public entity who intends to keep the converted property principally undeveloped may file.

"Public entity" means any political subdivision of this state or any agency or instrumentality of a political subdivision. The State and its agencies are not included.

"Principally undeveloped" means a parcel of real property that is used for public, active or passive, outdoor education, recreation, or similar open space uses and contains only the structures, roadways, and other facilities that are necessary for such uses.

**Qualifying Property**

When a public entity acquires agricultural land that was on the current agricultural use valuation (CAUV) program by means other than eminent domain and use the land exclusively for a public purpose that leaves the land principally undeveloped, such land may qualify for the deferral of the recoupment charge if either of two conditions exists:

- 1.the land is acquired by Chapter 1545 park district and is located within the boundaries of that park district; or
- 2.the land is acquired by a public entity other than a Chapter 1545 park district and is located within the boundaries of any city, local, exempted village, or joint vocational school district that is wholly or partially within the boundaries of that public entity.

The recoupment is deferred as long as the property remains principally undeveloped and the use remains one of those described above.

**When to File?**

This application should be filed with the county auditor along with the conveyance fee statement at the time of transferring the property into the name of public entity. However, the application may be filed at any time thereafter to claim the deferral. Nonetheless, the application should be filed before the first tax bill is issued that would contain the recoupment charge to avoid correcting future tax bills.