

## WHAT IS THE PENALTY TO WITHDRAW FROM AN AGRICULTURAL DISTRICT?

At any time during which land is in an agricultural district the owner shall notify the county auditor if...

- (1) the owner's action disqualifies the land for any tax savings it had been receiving, the owner shall pay a percentage of the amount charged that is equal to the average bank prime rate at the time the amount charged is required to be paid. The withdrawal penalty shall be in addition to the amount charged.
- (2) the land had not been receiving any tax savings, or if the owner's action does not disqualify the land for tax savings, the owner shall pay a percentage of the amount that would have been charged if the owner's land had been receiving tax savings and became disqualified in an amount that is equal to the average bank prime rate at the time the amount that would have been charged would have been required to be paid.

Early withdrawal means all assessments deferred during the period land was included in an agricultural district are immediately collectible.

The County Auditor shall calculate the amount of the withdrawal penalty that is due and notify the owner.

## IS AGRICULTURAL DISTRICT PROGRAM THE SAME AS CAUV (CURRENT AGRICULTURAL USE VALUE) PROGRAM?

No, but the land may be enrolled in either or both programs by filing the application appropriate for each program.



# AGRICULTURAL DISTRICT PROGRAM

*A Guide For Local Producers*

**For more information about the Agricultural District Program, call or visit:**

## Jackson County Auditor's Office

226 E. Main Street, Suite 5  
Jackson, OH 45640

**Phone:** 740-286-4231  
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**Office Hours:**  
Monday - Friday 8:00 am - 4:00 pm

*Reference: Ohio Revised Code 929.02*



**Jackson County Auditor**  
**Tiffany Ridgeway**

## WHAT IS AN AGRICULTURAL DISTRICT?

An agricultural district is an area of qualified farmland that is protected from many special assessments and some nuisance lawsuits.

It is important that producers, who are considering placing their land in an agricultural district, realize they are making a five-year commitment, and converting the land to non-agricultural use before the end of that commitment carries an expensive penalty.

## WHAT ARE THE MINIMUM REQUIREMENTS FOR AN AGRICULTURAL DISTRICT?

A parcel of land that is devoted exclusively to agricultural use may be considered for an agricultural district if...

- (1) the land is composed of tracts, lots, or parcels that total not less than 10 acres; or
- (2) the agricultural production activities conducted on the land produce an average yearly gross income of at least \$2,500 dollars during the three calendar years prior to the year in which the application is filed; or
- (3) the land is devoted to and qualified for payments or other compensation under federal land retirement or conservation programs; and
- (4) the owner submits proof with the application that the land meets the requirements.

## WHAT ARE THE BENEFITS OF THE AGRICULTURAL DISTRICT PROGRAM?

In most cases, enrolling your land in an agricultural district has these advantages:

- (1) deferment of any new assessments for improvements (such as water or sewer systems) if the land remains in the district.
- (2) legal protection against a nuisance lawsuit that is filed against any generally accepted agricultural practice used in farming operation.
- (3) limited protection against the use of eminent domain.
- (4) protection from some zoning regulations.

## HOW DO I APPLY FOR AGRICULTURAL DISTRICT STATUS?

Any owner whose land meets the minimum requirements may file an application with the County Auditor's office. There is no fee to file or renew.

If the land is located within the boundaries of a municipal corporation, an additional application must also be filed with and approved by the city or village.

## WHEN CAN I APPLY?

The initial application can be filed at any time during the year.

## WHEN IS THE RENEWAL DEADLINE?

A renewal application can be filed any time after the first Monday in January and prior

to the first Monday in March of the year during which the agricultural district terminates.

The renewal period ends on the first Monday of April of the fifth year of your current application. There is no penalty for not renewing.

## WHO APPROVES THE APPLICATION?

The County Auditor approves or rejects agricultural district applications for land outside a municipality.

If the land is within a municipality, the city or village must approve, modify or reject the application within 30 days after a public hearing on the application.

## WHAT IF THE LAND IS ANNEXED BY A MUNICIPALITY?

If land in an agricultural district is subsequently annexed by a municipality, the owner is not required to apply to the municipality either at the time of annexation or at any subsequent reapplication if the following criteria are met:

- a. The land was not sold to another person (except a lot to a member of the immediate family);
- b. The owner that established the district did not sign the annexation petition;
- c. The owner did not vote in favor of annexation.

If any of these three conditions did occur then the municipality would have review powers at the time of the five year renewal.