

## Application to Defer Recoupment Charge on Land Converted from Agricultural Use

Before completing form, read instructions on back; answer all questions.

Public entity \_\_\_\_\_ Type  Park district  
 Other (type) \_\_\_\_\_

Parcel number of property \_\_\_\_\_

Address of property \_\_\_\_\_  
Address City State ZIP code

Date title acquired \_\_\_\_\_ Acquired by eminent domain?  Yes  No

If the public entity is a park district, is the acquired property located within the boundaries of the park district?  Yes  No  
If the public entity is not a park district, is the acquired property located within the boundaries of a school district (including joint vocational school district) that is wholly or partially within the boundaries of the public entity?  Yes  No

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

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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.

Signature of public entity representative \_\_\_\_\_

Printed name of public entity representative \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Telephone number \_\_\_\_\_ E-mail \_\_\_\_\_ Date \_\_\_\_\_

**For County Auditor's Use Only**

Application number \_\_\_\_\_ County \_\_\_\_\_

Deferral granted  Yes  No (If no, reason for denial) \_\_\_\_\_

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“Current Agricultural Use Valuation” (CAUV) is granted only to agricultural property. Once property no longer meets the definition found in Ohio Revised Code (R.C.) 5713.30(A), the property owner is required to repay the county the tax savings received during the three prior years. However, the General Assembly has provided for deferral of the repayment when agricultural property is purchased by certain purchasers, depending upon the manner in which the purchaser uses the property.

A qualifying purchaser (identified as a “public entity” by statute) is a political subdivision of this state or an agency or instrumentality of a political subdivision. The state itself, or one of its agencies, is not included as a qualifying purchaser. Therefore, property owned by the state does not qualify for deferral.

“Qualifying property” is agricultural land that was previously receiving CAUV and was acquired by the public entity by means other than eminent domain. If the subject property is taken by eminent domain, recoupment cannot be deferred, and must generally be paid by the public entity. See R.C. 5713.34(B). “Principally undeveloped” means that the parcel of real property will be used for public, active or passive outdoor education, recreation or similar open space uses and will contain only the structures, roadways and other facilities that are necessary for such uses.

Only properties that are purchased under one of the following two conditions may qualify for deferral: 1) If the land has been acquired by a park district created under R.C. Chapter 1545, the land must be located within the boundaries of the park district; 2) If the land has been acquired by a public entity other than a park district, the land must be located within the boundaries of a school district, be it any city, local, exempted village or joint vocational school district that is wholly or partially located within the boundaries of the public entity that acquired the land. In either case, the public entity must intend to keep the land principally undeveloped.

R.C. 5713.34(C) grants a deferral of recoupment, not relief from recoupment. The recoupment is deferred as long as the property remains principally undeveloped. The auditor will determine annually whether the parcel of land remains principally undeveloped. If the land has been developed, or converted in a way that the deferral no longer is appropriate, then the auditor will charge recoupment.

This application may be filed with the county auditor with the conveyance fee statement at the time the property is transferred into the name of the public entity, or at any time thereafter, but should be filed before the first tax bill is issued that would contain the recoupment charge.