

“Used exclusively for agricultural purposes” means:

- A. For tracts, lots or parcels of **ten (10) qualifying acres or more used for a commercial agricultural purpose:**
1. Land used for commercial animal or poultry husbandry, algaculture, 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.
 5. Land used for biodiesel production, biomass energy production, electric or heat energy production and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use, provided that at least 50% of the feedstock used in the production was derived from parcels of land under common ownership or leasehold.
- B. For tracts, lots or parcels **fewer than ten (10) qualifying acres:** Land used for purposes described in section A, lines 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 continue 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 reported to the county auditor. Attach supporting documentation if a parcel will be idle or there will be a change in use to a parcel.
- D. Land that is used for conservation practices and comprises 25% or less of the total qualifying land on the farm.