

## Tax Exemption Policies

One benefit to farmers within an ASA is the eligibility for tax exemption. The exemption is for qualifying agricultural real property which includes a building, structure, improvement, or fixture that is used exclusively for agricultural purposes and is located on land that is enrolled in an ASA.

- Tax exemption applications can contain up to three years of anticipated investment (Phases). In Wayne County, the minimum new investment qualifying for exemption is \$50,000.
- ASA Tax Exemptions can be approved for new constructions that have not yet appeared on the tax duplicate.
- The recommended standard exemption will be 50% for 10 years.
- Township trustees and county commissioners will give special consideration of up to 75% exemption to components of a project which considerably reduce environmental impact and/or public infrastructure impact.
- The implementation and continued use of the environmental air and water quality practices shall be required throughout the life of the exempted project.
- The tax exemption agreement undergoes an annual review by the Tax Incentive Review Council (TIRC)

Wayne County Agricultural Security Areas



## AGRICULTURAL SECURITY AREAS TAX BENEFITS



## Wayne County Planning Department

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## Application Submission

In order to be considered for enrollment in an ASA an application must be completed and submitted to the Board of Wayne County Commissioners and to the applicable Board of Township Trustees.

At the time of submission, fees will be charged to contribute to the costs incurred by the township and the county, including required public notices and mailings.

## Application Review

The Board of Commissioners and the Board of Township Trustees shall hear the application within 60 days (if joint hearing) and within 45 days (if separate hearings) of its receipt.

Voting will occur at separate meetings of the trustees within 45 days after the hearing, and within 60 days of the County Commissioners hearing.

An ASA may be renewed by filing a new application. The application must be filed at least 180 days prior to the expiration of the date of the original enrollment.

## Conditional Approval

Applications approved with a timeline to implement B.M.P.'s will be monitored and enforced by the Board of Wayne County Commissioners with the assistance of the local SWCD/NRCS

If multiple landowners form 500 contiguous acres and one or more is conditionally approved, all are considered conditionally approved.

If the conditions are not addressed to the satisfaction of the Board of Wayne County Commissioners within the allotted timeline that land will be removed from the ASA program.

## ASA Commitments

- An ASA continues for ten years.
- Applicants commit not to initiate, approve, or finance any new development for non-agricultural purposes on the land enrolled in an ASA.
- Landowners may develop and transfer ownership of a portion of the owner's land within an ASA for constructing one single-family residence for an individual related to the owner for every 40 acres under an ASA.
- An owner may request permission to operate a business while under ASA, as long as it does not interfere with the agricultural use of the property.
- A landowner must report if their land no longer falls under the requirements of an ASA or face a \$500 fine.
- The County and the Township commit to not initiate, approve or finance any development for residential, commercial or industrial purposes, including construction of new roads and water and sewer lines for a period of ten years. New development does not include improvement of existing infrastructure.



## Introduction

Ohio's Agricultural Security Area (ASA) legislation permits one or more landowners to request to enroll at least 500 acres of contiguous farmland in the unincorporated area of the county into an ASA for a period of 10 years. Additional land can be added to the 500 contiguous acres after the initial creation of the ASA with a valid application and approval.

This program protects farmland against non-farm development and provides enrolled landowners with a local tax benefit.

The land must:

- Consist of not less than 500 contiguous acres of farmland
- Be within an Agricultural District
- Be assessed under CAUV (Current Agricultural Use Value)

The landowner(s) must (if applicable):

- List all environmental administrative enforcement orders, violations, and/or convictions that occurred over the past 10 years.
- Have and be implementing a conservation plan on file with the local SWCD/NRCS **OR** have an ASA Best Management Practices Qualification Report (BMP) approved by the local SWCD/NRCS which meets the standards and rules of OAC **OR** have an ASA Qualification Report that was conditionally approved with a timeline established by the local SWCD/NRCS.