

Q: How is the easement enforced?

A: ODA partners with a local entity to monitor the easement, which includes an annual visit to the farm. A local partner may include a county, township, land trust, or soil and water conservation district. ODA is committed to enforcing all agricultural easements that it holds to preserve the integrity of the easement and to comply with IRS requirements related to landowners who receive federal tax benefits for donating an agricultural easement. If ODA staff find a violation, they will work with the landowner and local partner to resolve the situation. If that attempt fails, the state will take legal action to enforce the easement.

Q: How do I start the donation process?

A: If you are interested, ODA staff will first ask to meet with you one-on-one to review the program. Next, staff or the local partnering organization will conduct a site visit of the farm. Third, before accepting a donated agricultural easement, ODA will give notice of the donation to local elected officials, including county commissioners, township trustees, and the mayor of any municipality within a quarter mile of the farm. The local officials will be given 30 days to review and comment on the proposed donation. If one or more local elected governments object to the donation for a "valid" reason, the director of ODA may decline the donation. A valid reason might be that the local government has officially designated the property for non-farm use.

Ohio Department of Agriculture
Office of Farmland Preservation
8995 E. Main St.
Reynoldsburg, OH 43068-3399

614-728-6210 (phone)
614-752-2282 (fax)

farmlandpres@agri.ohio.gov

www.agri.ohio.gov/farmland



John R. Kasich, Governor

Mary Taylor, Lt. Governor

David T. Daniels, Director

Updated August 2015



FarmOhioLand

Farmland Preservation

Agricultural Easement
Donation Program



Program Overview

The **Agricultural Easement Donation Program** is a tool for landowners to protect their farm's soils, natural resource features, and scenic open space. It provides landowners the opportunity to donate the easement rights on viable farmland to the Ohio Department of Agriculture (ODA). The department assures the land remains in agricultural use forever. There are no stewardship fees or costs to the farmland owner for donating the easement to ODA. All easement transactions are permanent. They are recorded on the property deed, and will transfer with the land to successive owners.

Since 1999, ODA has accepted easements from Ohio citizens to support the preservation of farmland for future generations. The department's Office of Farmland Preservation has preserved 64 farms, totaling approximately 7,431 acres, through this program.



Q: How do I know if my farm is eligible?

A: To be eligible for the program, the land must meet the following criteria:

- The applicant farm must be enrolled in CAUV and the Agricultural District Program through the county auditor's office.
- The farm must be a minimum of 40 acres unless the farm is adjacent to a preserved farm, then it must be a minimum of 25 acres.
- Any liens or mortgages on the farm must be subordinated to the easement.
- The farmland owner must certify the property does not contain hazardous substances.
- The farmland owner must have been in compliance with state and federal agricultural laws for the past five years.
- The farmland owner must have possession of clear title to the applicant property.

Q: Who owns land under an easement?

A: The landowner who donated the easement remains the owner of the land. The privately owned land can be bought and sold at any time. However, the easement stays attached to the land and applies to all future landowners.

Q: Will the easement grant public access to my property?

A: No, the farm is still under private ownership and management by the landowner. Any public access to the farm, such as agricultural education, is up to the landowner. Public benefits include knowing the land is held for agricultural production now and in the future, and that the scenic views and rural heritage are maintained.

Frequently Asked Questions

Q: What is an agricultural easement?

A: An agricultural easement is a voluntary and legally-binding restriction placed on a farm. The easement limits the use of the land to predominantly agricultural activity. The land remains under private ownership and management and stays on the tax rolls under Current Agricultural Use Valuation (CAUV). The farmland can be sold or passed along as a gift to others at any time, but the restriction prohibiting non-agricultural development stays with the land.

Q: Why put an easement on your land?

A: Landowners who wish to permanently protect their family's farm can donate an agricultural easement as a way to prevent their land from becoming residentially or commercially developed. The easement will help to assure the land will never be used in a way contrary to an agricultural intent. Other advantages to protecting viable farmland include environmental

benefits, contributions to the food supply, enhancements to quality of life, and gains for local communities.

Financial benefits such as tax deductions and federal tax advantages may also be available with easements. A perpetual agricultural easement is an IRS tax-deductible, charitable gift. ODA encourages every landowner to seek advice from an accountant, tax attorney, or other financial professional regarding any tax benefits or consequences that might result from a gift of a perpetual agricultural easement to ODA.

Q: Does the program accept all offers?

A: Donated easements are evaluated on a case-by-case basis. There are certain legal requirements that must be met in order for land to be placed in an agricultural easement. For further information refer to the "Program Guidelines" available at www.agri.ohio.gov.