

FILED
CLARK COUNTY AUDITOR

FEB 11 2025

Tax year

2024

BOR no.

2024-015

County

Clark

Date received

2/11/25

DTE 2
Rev. 12/22

HILLARY HAMILTON

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property	Carol E Carol L Kirkland	4624 McConkey Rd	
2) Complainant if not owner		South Vicma OH	
3) Complainant's agent			
4) Telephone number of contact person	765-225-1285		
5) Email address of complainant			
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
290-15-04526-000-087	10.02	4624 McConkey Rd South Vicma OH	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: Tax Preparer used Rental form Its not Rental!

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date 2-11-25 Complainant or agent Carol Kirkland Signature _____ Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____
Signature

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name KIRKLAND CAROL L & CAROLYN E Phone 765-225-1285 E-mail _____
 2. Owner's mailing address 4624 MCCONKEY RD SOUTH VIENNA OH 45369

Parcel number	Acres	Parcel number	Acres
280-15-04526-000-087	10.02		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year	8.37	Hay		\$ 75	2,800
2 years ago	8.37	Hay		\$ 75	2,800
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	8.37
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	.37
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	1
Roads/waste/pond	2.6
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	10.02

6. Is this land farmed by someone other than the owner? _____ (yes/no) If yes, provide contact information (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: Carol Kirkland Date: 2-11-25

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
County auditor	Date filed with county auditor		
Name on tax list	Taxing district	Parcel number	Number of acres
	CLARK	280-15-04526-000-087	10.02
	AUDITOR		

PAID

FEB 11 2025

MELARY HAMILTON

AUDITOR

Cash

4835

Department of the Treasury
Internal Revenue Service**Farm Rental Income and Expenses**
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **37**

Name(s) shown on tax return

WILLIAM J COLLINS

Your social security number

Employer ID number (EIN), if any

HAY FARMING

A Did you actively participate in the operation of this farm during 2023? See instructions ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	2,804.
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	
2b	Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	
3b	Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2023	5a	
5b	Taxable amount	5b	
c	If election to defer to 2024 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2022	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	2,804.

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	1,573.
16	Freight and trucking	16		27	Taxes	27	
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	
19	Interest (see instructions):			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a	LEGAL AND ACCOUNTING	30a	50.
b	Other	19b		b		30b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g. See instructions	31	1,623.				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 34. See instructions	32	1,181.				
33	Reserved for future use	33					
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	<input checked="" type="checkbox"/> All investment is at risk.				
		34b	<input type="checkbox"/> Some investment is not at risk.				
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions.	34c					

4835

Department of the Treasury
Internal Revenue Service**Farm Rental Income and Expenses**
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income Not Subject to Self-Employment Tax)Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 37

Name(s) shown on tax return

CAROL L KIRKLAND

Your social security number

HAY FARMING

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2023? See instructions ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops		1	2,804.
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	2b	Taxable amount
3a	Agricultural program payments (see instructions)	3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election		4a	
b	CCC loans forfeited	4b	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	5a	5b	Taxable amount
c	If election to defer to 2024 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2022		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42		7	2,804.

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8	21	Pension and profit-sharing plans	21	
9	Chemicals	9	22	Rent or lease:		
10	Conservation expenses (see instructions)	10	a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	24	Seeds and plants	24	
14	Feed	14	25	Storage and warehousing	25	
15	Fertilizers and lime	15	26	Supplies	26	1,573.
16	Freight and trucking	16	27	Taxes	27	
17	Gasoline, fuel, and oil	17	28	Utilities	28	
18	Insurance (other than health)	18	29	Veterinary, breeding, and medicine	29	
19	Interest (see instructions):		30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	a	LEGAL AND ACCOUNTING	30a	50.
b	Other	19b	b		30b	
20	Labor hired (less employer credits) (see Schedule F (Form 1040) instructions)	20	c		30c	
			d		30d	
			e		30e	
			f		30f	
			g		30g	
31	Total expenses. Add lines 8 through 30g. See instructions	31			31	1,623.
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 34. See instructions	32			32	1,181.
33	Reserved for future use	33			33	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions		34a	<input checked="" type="checkbox"/> All investment is at risk.		
			34b	<input type="checkbox"/> Some investment is not at risk.		
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 8582 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions.		34c			

For Paperwork Reduction Act Notice, see your tax return instructions.

BAA

REV 09/17/24 PRO

Form 4835 (2023)

OCT 25 2024

HILLARY HAMILTON
AUDITOR

August 22, 2024

APP # 5048

To: Carol L & Carolyn E Kirkland

Parcel (s): 280-15-04526-000-087

RE: CAUV Gross Income Verification

In accordance with Section 5713.30 Article A-2 of the Ohio Revised Code, the Clark County Auditor's Office is required to verify gross income for CAUV applicants with acreage less than or equal to ten acres of qualifying farmed land. Accordingly, our office is requesting income verification on your agricultural tract(s). This information, which will remain strictly confidential, will be used to verify that \$2,500 of gross annual income is generated through the sale of agricultural products grown or produced on your tract(s). A copy of schedule F (2023 Form 1040) or copies of receipts from the sale of agricultural products will be sufficient. We must have this information in our office by Wednesday, September 18, 2024.

If you have any questions, please contact the Clark County Auditor's Office at (937) 521-1877.

Sincerely,

Clark County CAUV Department

**Clark County Auditor's Office
31 N. Limestone St, P.O. Box 1325, Springfield, OH 45501**

ROBERT CHILDS
JODIE CHILDS
10960 COLLINS ARBOGAST RD
SOUTH VIENNA, OH 45369-8556

422
56-1506/422

DATE 8-26-2024

PAY TO THE
ORDER OF

CAROL KIRKLAND

\$ 2800⁰⁰/₁₀₀

Twenty Eight hundred dollar⁰⁰/₁₀₀ DOLLARS



Photo
Safe
Deposit

 **Huntington**

MEMO

MAY

Robert B Childs MP

FOR DEPOSIT ONLY - NOT FOR CASH - THE OHIO STATE UNIVERSITY

Taxes keep 2024.