

RESOLUTION NO. 2026 -17

A RESOLUTION REJECTING THE APPLICATION OF ERIC KOLB AND KOLB ACRES LLC FOR PLACEMENT OF PROPERTY IN AN AGRICULTURAL DISTRICT PURSUANT TO OHIO REVISED CODE CHAPTER 929, AND DECLARING AN EMERGENCY.

WHEREAS, Eric Kolb on behalf of Kolb Acres LLC submitted an application requesting the placement of certain property, identified as 100 Johnson Road, Permanent Parcel Number 17-046-00-00-019-009 (the “Property”), in an agricultural district pursuant to the provisions of Chapter 929 of the Ohio Revised Code; and

WHEREAS, the Council provided proper notice and an opportunity for public hearing on the application as required by law; and

WHEREAS, the Council has reviewed the application, supporting materials, staff reports and testimony, testimony from Kent residents, and all other evidence presented during the public hearing on the application held February 4, 2026; and

WHEREAS, after due deliberation and consideration of the evidence, the Council finds that the application does not meet the criteria for approval as set forth in Chapter 929 of the Ohio Revised Code.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kent, Portage County, Ohio:

SECTION 1. That this Council hereby adopts the Findings of Fact and Conclusion of Law attached to this resolution as Exhibit A and hereby rejects the application of Eric Kolb and Kolb Acres LLC for placement of the Property in an agricultural district.

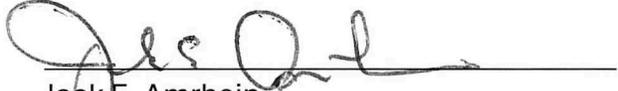
SECTION 2. That the Clerk of Council is directed to provide written notice of this decision to Eric Kolb and Kolb Acres LLC and to the Portage County Auditor’s Office in accordance with the requirements of the Ohio Revised Code.

SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meeting open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this

Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: February 18, 2026
Date


Jack E. Amrhein
Mayor and President of Council

EFFECTIVE: February 18, 2026
Date

ATTEST: Kathleen Coleman
Kathleen Coleman
Clerk of Council

I, KATHLEEN COLEMAN, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF RESOLUTION NO. 2026 - 17 ADOPTED BY THE COUNCIL OF KENT ON 2/18/26.


KATHLEEN COLEMAN
CLERK OF COUNCIL

SEAL

EXHIBIT A

**CITY OF KENT
PUBLIC HEARING ON AGRICULTURAL DISTRICT APPLICATION
APPLICANTS: ERIC KOLB AND KOLB ACRES LLC
PERMANENT PARCEL NUMBER 17-046-00-00-019-009
PROPERTY ADDRESS: 100 JOHNSON ROAD, KENT, OHIO
HEARING DATE: FEBRUARY 4, 2026**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

FINDINGS OF FACT

1. On December 1, 2025, Applicants Eric Kolb and Kolb Acres LLC filed an Application for Placement of Farmland in an Agricultural District for the property at 100 Johnson Road, Kent, Ohio (the “Subject Property”) pursuant to R.C. Section 929.02 with the Portage County Auditor, which was approved by the Auditor on December 18, 2025, and which was forwarded by the Auditor’s office to the City of Kent Clerk of Council and received on January 13, 2026.
2. After properly sending notice of a hearing before the Kent City Council Land Use Committee and holding such public hearing, Land Use Committee Members Celko, Clapper, Dreger, Hook, Shaffer Bish, Tipton, Turner, and Wesley voted unanimously on February 4, 2026 to deny the application.
3. The applicants were not present at the hearing.
4. The City was represented by outside counsel Benjamin Chojnacki.
5. Sworn testimony was given by the following individuals at the hearing:
 - Chief Nicholas Shearer, Kent Police Department
 - Sgt. James Fuller, Kent Police Department (Sgt. Fuller also submitted photos of the property that is the subject of the application)
 - Ofc. Matthew Brooks, Kent Police Department
 - Darrin Hartman, Forest Lakes resident, Kent, Ohio (Mr. Hartman also submitted a notarized affidavit of his testimony to Council)
 - Robert Miles, Forest Lakes resident, Kent, Ohio
 - Bridget Susel, Kent Community Development Director

Testimony by City Staff

6. Police Chief Nicholas Shearer introduced the testimony by officers of the Kent Police Department and testified that the Kent Police Department has been in contact with the Subject Property during the prior one-and-a-half to two years, primarily responding to noise complaints coming from a diesel engine causing a disturbance to the Forest Lakes Development. Beginning in October, 2025, the Police Department received more calls about the noise. The police have responded to complaints at the Subject Property four times from mid-October through December of 2025. Four summonses have been issued and the cases are still pending in court.

7. Police Officer Matthew Brooks testified that the police had been going out to the Subject Property for one-and-a-half to two years prior and that on November 29th of 2025, Officer Brooks and a trainee were dispatched to 100 Johnson Road around 9:30 at night to respond to a noise complaint. The trainee had at some point observed a pump or engine in the middle of the field at the Subject Property. Officer Brooks and the trainee could hear the audible sound of equipment running. Officer Brooks testified that he responded to Sunset Way by Windward and also heard noise, but because it was dark, he could not see what was causing the noise. In previous visits during daylight, the property looks like a big mud pit. Officer Brooks and the trainee spoke with resident Darrin Hartman. Mr. Hartman was the one who called in the noise complaint. After the two officers spoke with Mr. Hartman, they contacted Eric Kolb and spoke with him about the noise. Officer Brooks testified they issued a summons for the noise violation after consulting with the City Prosecutor and the Chief of Police.

8. Police Sergeant James Fuller testified that he took photos of the Subject Property and the pump. His first dealing with the Subject Property was a couple of years ago. Residents had called to complain about the noise. The last incident was November 1, 2025 at 11:15 p.m. The Complaint was from Winward. The resident's house abuts the Subject Property. Sgt. Fuller walked to the edge of the drive and heard some noise. The resident said that she could hear it from inside her house. Sgt. Fuller had previously spoken with Prosecutor Fink regarding this issue. Sgt. Fuller issued a summons to Mr. Kolb. Sgt. Fuller then showed his photos at the public meeting as he was testifying. He testified he has taken complaints from other houses as well. He stated he had taken a complaint from fifteen houses down from the Subject Property and that you could hear the pump. He stated that the volume of the noise went up and down, sounding like one gear, then another. Sgt. Fuller inspected the photos that

were introduced at the hearing and stated they were true and accurate copies. Copies of the photos presented at the hearing are attached hereto as Exhibit A. Sgt. Fuller also provided a digital audio file to City Council as an example of the noise level coming from the Subject Property. The digital audio file is attached hereto as Exhibit B. Sgt. Fuller stated that he had not, during daylight hours, observed any growth of flowers or anything else on the property.

9. Police Chief Nicholas Shearer testified regarding violations of Kent's noise ordinance at the Subject Property. The noise ordinance provides that between the hours of 9:00 p.m. and 8 a.m., if noise can be heard from beyond the property it is coming from, it is a violation of the ordinance. Noise was heard by Sgt. Fuller from the Subject Property at the Forest Lakes development, beyond Kolb's property. When questioned by a member of Council, the Chief stated that his understanding is that the noise is not coming from agriculture, but from a pump being used to clear water out of the area because the ground is very mucky. The Chief also stated he does not believe that the Subject Property is being used for agricultural purposes. He further stated in response to a question regarding public health and safety that his concern is more related to public welfare. The Chief also stated that Mr. Kolb told him last week that he hoped to have the project finished by April of 2026, and that there would no longer be a need to run the pump after the project is finished.

Testimony by the Public

10. The floor was then opened to members of the public to speak. Darrin Hartman, residing at 1181 Windward Lane in the Forest Lakes subdivision, stated that he had submitted an affidavit to Council and would read it aloud to them. A copy of Mr. Hartman's Affidavit is attached hereto as Exhibit C. He testified that his property directly borders the Subject Property. He stated he is speaking as a negatively affected Forest Lakes homeowner, one of several who are negatively affected on an ongoing daily basis. Forest Lakes residents respect legitimate agriculture and value the balance between residential living and surrounding rural character. He stated they understand that agriculture involves seasonal operations and occasional disruptions, but that what is occurring is not consistent with normal agricultural practice. For approximately two years, what the residents have been experiencing is large-scale excavation and land alteration activity involving multiple excavators, truck hauling and continuous 24/7 pumping operations. Based on his direct observations and observations reported by multiple Winward Lane residents, the primary activity on the Subject Property is consistent with expansion of the pond into

a 5-acre recreational lake. He has personally witnessed water skiing and other recreational activities on the pond. The recreational use and excavation indicates development for recreational use and sports activity. The residents are experiencing recurring and negative impacts from this operation. Mr. Harman testified that the noise is audible from inside our homes and, in addition to the noise, there is diesel exhaust. At times, the diesel exhaust odors are noticeable throughout the neighborhood and the odors are strong enough to discourage outdoor activities and the opening of windows for ventilation. The equipment is operated without adequate sound suppression and exhaust mitigation. The activities are causing environmental and quality of life impacts that extend well beyond what would reasonably be expected from agricultural activity. Based on the intensity and scale of the excavation and documented recreational water use, the residents believe there are substantial adverse effects on municipal services, efficient land use, orderly development, or public health, safety or welfare. He is asking Council to recognize that what is occurring is not consistent with normal agricultural practices and is creating a measurable ongoing residential impact. Council asked several questions of Mr. Hartman following his presentation. Asked whether he has observed any kind of farming, Mr. Hartman answered there are a few bales of hay covered by snow and the Subject Property has stockpiles of excavated soil that would be inconsistent with farming. When asked if he had spoken with Mr. Kolb, he responded he had not. When questioned, he stated there is no house on the Subject Property. He stated the noise has been going on for about two years, and that, even though the property owner has been cited, he has not shut down the operations during what are supposed to be quiet hours. When asked whether the Applicants had sold 500 units of hay, Mr. Hartman stated that is not consistent with his understanding. When questioned whether granting an agricultural district status would make things worse, Mr. Hartman stated that the Subject Property is not being used for agricultural purposes.

11. Robert Miles, a Forest Lakes original homeowner, testified that he has lived there for 25 years. He stated that the owner of the Subject Property has been cited at least three times. He asked about the consequences of granting this agricultural designation. He observed it will take away our rights to bring civil actions and complaints. Mr. Miles stated that Mr. Kolb has no regard for the law, and that the neighboring landowners have rights. He asked Council not to take those rights away. Mr. Miles asked when will the agriculture (farming) start? He stated he has never witnessed any farming there, and there is no evidence of farming. He stated that all Kolb has done is affect the lake in negative ways. He stated that we have previously used it for kayaking, canoeing and paddleboats, including utilizing a dock built by his

neighbor, but that the water level has dropped so much that the dock is no longer usable. He mentioned a prior application by Kolb to remove the land from Franklin Township, to which he and others objected because the Kent regulations and ordinances would no longer apply. Council members asked several questions of Mr. Miles, to which he responded he has never seen any work on the Subject Property to prepare it for agriculture, and that all the work is focused on excavation. He stated the owner is excavating a “runway” and wonders where all the water will come from to fill it, and that is why the lake level has dropped so much. He stated he has access to the lake through property purchased for use by the community, that the neighbors have had a meeting to discuss what to do about the Subject Property and he believes the excavation is to further personal recreational use, including water skiing and jet skiing.

12. Bridget Susel, Community Development Director for the City of Kent, testified that a detachment of land request pursuant to an Ohio Revised Code process was filed by Mr. Kolb in 2022 for the Subject Property, and Council denied the request. She stated that Mr. Kolb appealed the denial to the Court of Common Pleas and a settlement was reached in or about December of 2023 whereby the area was rezoned from R-2 Medium Density Residential District to Open Recreation District, which would have allowed agricultural use. In the spring of 2024 a flood development application was submitted. The flood plain permit was issued for excavation of an extension off the lake, with the excavation area in the floodplain site plan application submitted by Mr. Kolb appearing as an extension that looked similar to an airplane wing. That permit has expired. The lake is on a parcel owned by Mr. Kolb, but some of the neighboring properties extend into the lake. She stated they have observed extensive excavation, but no agricultural use of the Subject Property. The area is categorized as “muck” and had been known as a muck farm that has not been used as a farm for many years. Many years ago, it was a celery farm, but is no longer used for that purpose. The discharge of water from the property into a creek was confirmed by ODNR to be in compliance with a flood plain permit. A diagram provided by Mr. Kolb as supporting documentation for the Agricultural District application indicated that he is growing hay around the perimeter. She stated that city officials had been there and observed no growing of hay. In December of 2023, the rezoning went into effect that would allow Mr. Kolb to use the Subject Property for agricultural purposes. Therefore, for two of the three years he claims to have been using the property for agricultural purposes, he would have been prohibited from farming by the R-2 zoning designation. His claim he has been using the property for agricultural purposes is therefore questionable. Ms. Susel then discussed the process by which Mr. Kolb submitted the application for

agricultural designation to the County Auditor. According to Ms. Susel, the information and documents the Auditor needed to approve the application were not received until January 28, 2026, even though the application for the agricultural designation was approved by the Auditor on December 18, 2025. Therefore, she believes the County Auditor approved the application without the required evidence of agricultural use.

13. Police Chief Shearer was called back to answer a few questions from Council. He verified that four summonses have been issued to the owner of the Subject Property, three were issued in November and December of 2025, and one was issued in 2024. He was asked about the nuisance abatement ordinance and explained that when there are more than three enforcement actions against a person within six months, any further enforcement would constitute a nuisance, which would allow the City to charge a fee for each police response to additional complaints.

CONCLUSIONS OF LAW

Following the public meeting on the application for placement of the Subject Property in an agricultural district, Council discussed whether to grant the application. During that discussion, Council asked attorney Benjamin Chojnacki to explain the consequences of documentation that clearly shows that 34 acres of the 42-acre parcel are not currently used for agriculture and contains statements that appear to be inaccurate. Mr. Chojnacki explained that ordinarily the Applicants would be present to answer questions about the application, but that Council can only consider the evidence before it. Mr. Chojnacki stated they should ask themselves whether they have been presented with sufficient evidence to find that the property satisfies the requirements for an agricultural district. Those requirements are that for three (3) calendar years prior to the application, the land was devoted to use exclusively for agricultural production or was under a land retirement or conservation program under an agreement with the federal government. Then, if you can answer yes to either of those questions, he explained, the Applicants have a secondary burden to show that the parcel is not less than 10 acres or that for each of those prior three (3) years the average yearly gross income from the agricultural production was at least \$2,500. Mr. Chojnacki stated the City's position is that the applicants absolutely had not carried their burden of proof. Council asked about the benefits that will accrue to an agricultural district. Mr. Chojnacki explained that under Chapter 929, the designation comes with an exemption from certain assessments for improvements, that the designation can be used as a defense to nuisance claims, and that it limits the right of taking for eminent domain purposes. He also explained that Council must make every effort to modify the application

before denying it, and such modifications may include the length of time during which the land would be considered an agricultural district, or the size of the district, or if the property owner would be willing to waive some of the benefits of the designation discussed earlier. In this case, however, Mr. Chojnacki explained it is not known exactly where the agriculture is supposed to be taking place on the Subject Property; therefore, there is not enough information to meaningfully modify this application. He further expressed that Council has grounds to reject the application on the additional basis of substantial, adverse effects on the public health, safety and welfare.

Legal Standard for Application for Agricultural District Designation

Council applied Ohio Revised Code Sections 929.01 through 929.05 to determine whether to grant the application to place the Subject Property within an agricultural district.

The applicants' burden of proof requires demonstrating that, during the three calendar years prior to the year of filing the application:

- the land has been devoted exclusively to agricultural production, or
- the land has been devoted to and qualified for payments or other compensation under a land retirement or conservation program under an agreement with an agency of the federal government, and
- the land is comprised of tracts, lots, or parcels that total not less than ten acres; or
- the activities conducted on the land produced an average yearly gross income of at least \$2,500 during the three-year period or the owner has evidence of that anticipated gross income.

R.C. 929.02 further provides that in rejecting or modifying an application, the legislative body shall demonstrate that the rejection or modification is necessary to prevent a substantial, adverse effect on the provision of municipal services within the municipal corporation, efficient use of land within the municipal corporation, the orderly growth and development of the municipal corporation, or the public health, safety, or welfare.

Council members discussed problems with the application including the evidence that did not show that the Subject Property was used for agricultural production and the application did not appear to be factually accurate. Council discussed that the noise and disruption issues presented by residents showed that the activities on the Subject Property were not consistent with the granting of agricultural district protections and resulted in a substantial adverse effect on the provision of municipal services. Council members also noted that they were obligated to consider modifications to the application but that, because of the

incomplete and contradictory nature of the application, they lacked sufficient information to do so.

The Council concluded that:

1. There have been significant noise complaints unrelated to agricultural production at the Subject Property.
2. The noise is related to dredging for recreational purposes, and has not been shown to be related to any agricultural production at the Subject Property.
3. No evidence presented to Council established that agricultural production is currently taking place on the Subject Property. Nor has any evidence been presented showing that during the three calendar years prior to the year in which the application was filed that the Subject Property has been devoted exclusively to agricultural production.
4. Insufficient information exists for Council to decide whether it can modify the size of the district or the duration of time the Subject Property is the agricultural district because it cannot be determined from the application and evidence where, if at all, any agricultural production is taking place on the Subject Property.
5. The evidence demonstrates that, if the Subject Property was used for agricultural production during the three-year period indicated on the application, the Subject Property was not zoned for such use until the zoning was changed in December of 2023. Prior to that zoning change, the purported agricultural use was illegal. It is highly questionable whether an illegal agricultural use of the Subject Property was occurring prior to the change in zoning in December of 2023.
6. The applicants did not appear at the public hearing and was unable to answer Council's questions about inconsistencies and apparent inaccuracies in the application.
7. The applicants did not meet their burden of proof required under R.C. 929.02 to show that that during the three calendar years prior to submitting its application, the Subject Property was devoted exclusively to agricultural production. Nor did the applicants meet their burden of proof to show that the use of the property met any of the alternative requirements set forth in R.C. 929.02.
8. The evidence additionally establishes grounds for rejection of the application as necessary to prevent a substantial, adverse effect on the provision of municipal services, including the continued expenditure of excessive municipal resources to respond to complaints about the activities at the Subject Property, and a substantial,

adverse effect on the public health, safety or welfare, including but not limited to the continuation of activities resulting in excessive noise and diesel emissions affecting the residents of Forest Lakes subdivision and the limitation of residents' ability to seek remedies for ongoing disturbances.

Based on the foregoing, the Council hereby unanimously rejects the application of Eric Kolb and Kolb Acres LLC for designation of the Subject Property as an agricultural district pursuant to Ohio Revised Code Section 929.02.

Pursuant to R.C. 929.02(B)(3), the Clerk of Council is directed to notify the applicant by certified mail, return receipt requested, sent within five days of this decision to reject an application for inclusion of land in an agricultural district. The Clerk of Council shall also transmit a copy of the decision to reject an application to the county auditor.

**APPLICATION FOR PLACEMENT OF
FARMLAND IN AN AGRICULTURAL DISTRICT
(O.R.C. Section 929.02)**

New Application X
Renewal Application

(See page 4 for General Information regarding this Application)

INSTRUCTIONS FOR COMPLETING APPLICATION

Print or type all entries.

- o List description of land as shown on the most recent tax statement or statements. Show total number of acres.
- o Describe location of property by roads, etc., and taxing district where located.
- o State whether any portion of land lies within a municipal corporation.
Note: See "Where to File" on page 4 to be sure that a copy of this Application is also filed with the Clerk of the municipal legislative body as well as the County Auditor.
- o A renewal application must be submitted after the first Monday in January and prior to the first Monday in March of the year in which the agricultural district terminates for the land to be continued in this program.
- o If the acreage totals 10 acres or more, do not complete Part D.
- o If the acreage totals less than 10 acres, complete either D (1) or (2).
- o Do not complete page 3. This space to be completed by the County Auditor and/or Clerk of the municipal legislative body.

A. **Owner's Name:** Eric Kolb Kolb Acres LLC

Owner's Address:
4469 Deauville Ave. Stow, OH 44224

Owner's Email (optional):¹

Description of Land as Shown on Property Tax Statement:
110- Agr Vacant land qualified CAUV

Location of Property:
Street or Road- 100 Johnson Rd
County- Portage

TAX DISTRICT(S)	PARCEL NUMBER(S)	# of Acres
Kent	<u>17-046-00-00-019-009</u>	<u>39.068</u>
Franklin Twp	<u>13-046-00-00-019-008</u>	<u>.925</u>
Total Number of Acres		<u>39.993</u>

B. Does any of the land lie within a municipal corporation limit or subject to pending annexation?
Yes X No

If YES, REMEMBER a copy of this application must be submitted to the Clerk of the municipal legislative body.

¹ Enter the "internet identifier record" typically know as an electronic mail address, or any other designation used for self-identification or routing in internet communication or posting, provided for the purpose of receiving communication.

C. Is the land presently being taxed at its current agricultural use valuation under Section 5713.31 of the Ohio Revised Code?
 Yes No

If NO, complete the following showing how the land was used the past three years:

	<u>ACRES</u>		
	LAST YEAR	TWO YEARS AGO	THREE YEARS AGO
Cropland	14.785	14.785	14.785
Permanent Pasture used for animal husbandry	—	—	—
Woodland devoted to commercial timber and nursery stock	—	—	—
Land Retirement or Conservation Program pursuant to an agreement with a federal agency	—	—	—
Building areas devoted to agricultural production	—	—	—
Roads, building areas, and all other areas not used for agricultural production	21.283	21.283	21.283
Total Acres	39.068	39.068	39.068

D. Does the land for which the application is being made total 10 acres or more devoted exclusively to agricultural production or devoted to and qualified for payments or other compensation under a land retirement or conservation program under an agreement with an agency of the federal government?
 Yes No

If NO, complete the following:

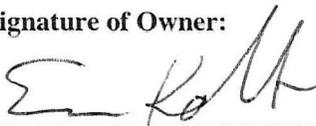
1. Attach evidence of the gross income for each of the past 3 years, if the average yearly income from agricultural production was at least twenty-five hundred (\$2,500.00) dollars or more, or
2. If the owner anticipates that the land will produce an annual gross income of twenty-five hundred (\$2,500.00) dollars or more, evidence must be attached showing the anticipated gross income.

Authorization and Declaration

By signing this application, I authorize the county auditor or his duly appointed agent to inspect the property described above to verify the accuracy of this application. I declare this application (including accompanying exhibits) has been examined by me and to the best of my knowledge and belief is a true, accurate and correct application. I understand that land removed from this program before the 5-year enrollment period is subject to penalty, in accordance with Section 929.02(D) of the Ohio Revised Code.

Signature of Owner:

Date:



12-1-2025

CAUV Application No. 713

Action of County Auditor

Application Approved Rejected _____*

Date Application Filed with County Auditor 12/11/2025

Date Filed (if required) with Clerk of Municipal Corporation _____

County Auditor's Signature M. Holtz Date 12/18/25

Date Decision Mailed and Emailed¹ to Applicant _____

Email Address¹ _____

OR

Date Decision Sent Certified Mail to Applicant _____

Certified Mail No. _____

Action of Legislative Body of Municipal Corporation

Application Approved _____ Approved with Modifications _____* Rejected *

Date Application Filed with Clerk January 13, 2026

Date of Public Hearing February 4, 2026

Date of Legislative Action February 18, 2026

Clerk's Signature Kathleen Coleman Date February 19, 2026

Date Decision Mailed and Emailed¹ to Applicant _____

Email Address¹ _____

OR

Date Decision Sent Certified Mail to Applicant February 19, 2026

Certified Mail No. 7018 0360 0000 9766 3352

* IF MODIFIED OR REJECTED, ATTACH SPECIFIC REASONS FOR MODIFICATION OR REJECTION

¹ Enter the "internet identifier record" typically know as an electronic mail address, or any other designation used for self-identification or routing in internet communication or posting, provided for the purpose of receiving communication.

INFORMATION FOR PLACEMENT OF FARMLAND IN AN AGRICULTURAL DISTRICT

A. WHO MAY FILE?

Any owner of land used for agricultural production may file an application to have the land placed in an agricultural district.

B. WHERE TO FILE

The completed application must be filed with the auditor of the county where the land is located. The applicant will be notified of action taken by the county auditor within 30 days of the filing of the application if the land is not within a municipal corporation or an annexation petition has not been filed. If the land for which an application has been made lies within a municipal corporation limit or if an annexation petition that includes the land has been filed with the Board of County Commissioners under Section 709.02 of the Ohio Revised Code, a copy of the application must also be filed with the Clerk of the legislative body of the municipal corporation. The legislative body is required to conduct a public hearing on the application within 30 days after the application has been filed with the Clerk. Within 30 days of the hearing, the legislative body may approve the application, modify and approve the application as modified, or reject the application.

C. WHEN TO FILE AND RENEWAL

The original application may be filed at any time for placement of land in an agricultural district for a five-year period. If at the end of five years, the owner decides to keep some or all of his or her land in a district, he or she shall submit a renewal application and must meet the same land requirements and use the same application process as the original application. The renewal application may be filed at any time after the first Monday in January and prior to the first Monday in March of the year during which an agricultural district terminates, for a period of time ending on the first Monday in April of the fifth year following the renewal application.

D. WHAT IS "LAND USED FOR AGRICULTURAL PRODUCTION?"

In accordance with Section 929.01(A) of the Revised Code, land is devoted to "agricultural production" when it is used for commercial aquaculture, apiculture, animal husbandry, poultry husbandry; the production for a commercial purpose of field crops, tobacco, fruits, vegetables, timber, nursery stock, ornamental shrubs, ornamental trees; flowers or sod; the growth of timber for a noncommercial purpose if the land on which the timber is grown is contiguous to or part of a parcel of land under common ownership that is otherwise devoted exclusively to agricultural use; or any combination of such husbandry, production, or growth; and includes the processing, drying, storage and marketing of agricultural products when those activities are conducted in conjunction with such husbandry, production, or growth.

"Agricultural production" includes conservation practices provided that the tracts, lots, or parcels of the land or portions thereof that are used for conservation practices comprise not more than twenty-five percent of tracts, lots, or parcels of land that are otherwise devoted exclusively to agricultural use and for which an application is filed.

"Conservation practices" are practices used to abate soil erosion as required in the management of the farming operation, and include, but are not limited to, the installation, construction, development, planting, or use of grass waterways, terraces, diversions, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds, and cover crops for that purpose.

E. WHAT DOES "TRACTS, LOTS, OR PARCELS OF LAND" MEAN?

Tracts, lots, or parcels mean distinct portions of pieces of land (not necessarily contiguous) where the title is held by one owner, as listed on the tax list and duplicate of the county, is in agricultural production and conforms with the requirements of either D1, D2, or D3 below.

F. ARE THERE ANY OTHER REQUIREMENTS?

1. The land for which the application is made must have been used exclusively for agricultural production or devoted to and qualified for payments or other compensation under a land retirement or conservation program under an agreement with a federal agency for the three consecutive calendar years prior to the year in which application is made. Evidence must be shown on the application. If the land contains timber which is not being grown for commercial purposes the land on which the timber is growing must be contiguous to or part of a parcel under common ownership that is otherwise devoted exclusively to agricultural use.
2. If the total amount of land for which application is made is less than 10 acres, there is an additional requirement that the applicant submit evidence with his application that the activities conducted on the land have produced an average yearly gross income of at least twenty-five hundred dollars over the three years immediately preceding the year in which application is made or that the land will produce an anticipated annual gross income of that amount.
3. Evidence of annual gross income may be satisfied by attaching to the application form a short statement stating the number of animals by species and anticipated market value, number of acres of crops to be grown, their expected yield and price per bushel or similar specific information.

G. IS THERE A PENALTY FOR EARLY WITHDRAWAL?

Land removed from this program before the 5-year enrollment period is subject to penalty, per Section 929.02(D) of the Ohio Revised Code. See County Auditor's Office for details on how the amount of the withdrawal penalty is determined.

H. APPEAL OF APPLICATION

The applicant may appeal the denial of the application to the court of common pleas of the county in which the application was filed within thirty days of the receipt of the notice denying the application. When the land lies within a municipality the applicant may also appeal a decision to modify or reject an application to the court of common pleas of the county in which the application was filed within thirty days of the receipt of the notice of modification or rejection. In addition, the applicant may withdraw an application modified by a legislative body if he or she disapproves of the modifications.

Application for Placement of Farmland in an Agricultural District

From Asia O'Grady <aogrady@portageco.com>
Date Thu 1/29/2026 1:13 PM
To Bridget O. Susel <bridget.susel@KentOhio.gov>
Cc Matt Kelly <mkelly@portageco.com>; Matt Adelman <MAdelman@portageco.com>

 2 attachments (3 MB)
KOLB ACRES LLC Letter.pdf; KOLB ACRES LLC.pdf;

You don't often get email from aogrady@portageco.com. [Learn why this is important](#)

Good Afternoon,

Attached is a letter reviewing our determination of the parcel 17-046-00-00-019-009 for the Application for Placement of Farmland in an Agricultural District with all information on file for the Current Agricultural Use Value on the property.

Please let me know if there is any additional information needed.
Best regards,

Asia O'Grady

Portage County Auditor Office
CAUV Clerk
Aogrady@portageco.com
(330) 297-3579

From: Bridget O. Susel <bridget.susel@KentOhio.gov>
Sent: Wednesday, January 21, 2026 11:28:42 AM
To: Matt Kelly <mkelly@portageco.com>; Matt Adelman <madelman@portageco.com>
Cc: Hope Jones <Hope.Jones@KentOhio.gov>; Chojnacki, Benjamin <bchojnacki@ralaw.com>
Subject: Application for Placement of Farmland in an Agricultural District

Good Morning,

The City of Kent received an "Application for Placement of Farmland in an Agricultural District" on January 13, 2026, from Eric Kolb who owns a site that has a small portion located within the boundaries of Franklin Township and the majority of the site situated within the jurisdictional boundary of the City of Kent. Page 3 of the application has been marked as "approved" by the Portage County Auditor's office. Can you please provide the City of Kent with the Portage County Auditor's written comments regarding its review of the application and the Auditor's determination as to how the application complies with ORC Section 929 regarding an agricultural district designation?

Thank you in advance for your assistance.

Portage County Auditor's Office

— CAUV —

January 29, 2026

To whom it may concern,

The Application for Placement of Farmland in an Agricultural District for the parcel 17-046-00-00-019-009, located at 100 Johnson Rd, Kent OH 44240, and owned by Eric Kolb under Kolb Acres LLC, was approved under the same qualification as the Current Agricultural Use Value program.

To qualify for the Current Agricultural Use Value program, the parcel must have ten or more acres must be devoted exclusively to commercial agricultural use; or if under ten acres are devoted exclusively to commercial agricultural use, the farm must produce an average yearly gross income of at least \$2,500. The parcel must also be dedicated to commercial agriculture as defined by the ORC Section 5713.30 A.

Mr. Kolb filed a DTE 109 Initial Application for the Current Agricultural Use Value program for the 2025 tax year which included proof of income and commercial farming of the 39.068-acre parcel during the three prior calendar years preceding the application year, 2022, 2023, and 2024. The application was approved and added for the 2025 tax year and continued upon yearly renewal. Aerial mapping used to add parcels to the CAUV program determined 14.785 acres are dedicated to field crops with plans to expand the cropland. Included are copies of the Kolb Acres LLC CAUV Application, supporting income documents, and the CAUV Renewal for the 2026 tax year which supports the Application for Placement of Farmland in an Agricultural District under the ORC Section 929.

Please feel free to contact Asia O'Grady at 330-297-3579, aogrady@portageco.com with questions or for additional information.

Sincerely,
Matt Kelly
Portage County Auditor

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

File with the county auditor prior to the **first Monday in March**

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.

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.

[Handwritten Signature]

1-28-26 (330)283 2599

SIGNATURE OF OWNER

DATE

PHONE

est@kolb.com

E-MAIL

1-2. KOLB ACRES LLC
4469 DEAUVILLE AVE
STOW OH 44224

713

APPLICATION NUMBER

3. **PARCEL NUMBER** **Acres** **PARCEL NUMBER** **Acres**
17 17-046-00-00-019-009 39.0680

4. If the total acres used for a qualifying commercial agricultural purpose is **less than ten (10) acres**, show the gross income produced from agricultural products last year from these acres \$ 11,100 and projected gross income for the current year \$ 14,500. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for **last year**. Specify other units of measure as needed. Any income received for rent of land is **not** included.

Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
				RECEIVED
				JAN 28 2026

PORTAGE COUNTY AUDITOR
WANT A RECEIPT

5. Will the general farming operations on any of these parcels change this year? _____ (yes/no). If yes, please attach an explanation regarding the use of these parcels for this year.

6. 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	
Permanent pasture - used for commercial animal husbandry	
Noncommercial woodland - contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops - nursery stock/vegetables/flowers	<i>2 Acres</i>
Homesite(s) - minimum 1 (one) acre per house	
Roads/waste/pond	<i>7</i>
Conservation program - CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, eg. agritourism, biofuel production	
Total acres - must match acres above	<i>39.068</i>

New

Application no. 713 County Portage Tax year 2025

DTE 109 Rev. 01/19

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 Eric Kolb Phone 330 283-2599 E-mail eskolb8@gmail.com
2. Owner's mailing address 4469 Deauville Ave Stow, OH 44224

110

Parcel number	Acres	Parcel number	Acres
* <u>17-046-00-00-019-009</u>	<u>39.068</u>		
* <u>17-046-00-00-017-002</u>	<u>2.07</u>	Does not qualify	under different name in future
* <u>17-009-00-00-019-008</u>	<u>925</u>	Does not qualify	all rec'd
<u>Total</u>	<u>42.063</u>		

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	<u>34</u>	<u>HAY</u>	<u>500</u>	<u>75</u>	<u>See Attached</u>
2 years ago	<u>34</u>	<u>HAY</u>	<u>500</u>	<u>55</u>	
3 years ago	<u>34</u>	<u>HAY</u>	<u>500</u>	<u>55</u>	

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	<u>34.063</u> (<u>34.063</u>)
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	<u>1</u>
Roads/waste/pond	<u>7</u>
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	<u>42.063</u>

RECEIVED
FEB 05 2025
PORTAGE COUNTY AUDITOR
MATT KELLY

6. Is this land farmed by someone other than the owner? NO (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: Eric Kolb Date: 2-22-2025

25
2025

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: Matt Kelly Date filed with county auditor: 215125
 Name on tax list: Eric Kolb - Kolb Acre LLC Taxing district: 17-046-00-00-019-009 Parcel number: 39.068 Number of acres: 39.068

SCHEDULE F
(Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

Attachment
Sequence No. **14**

Name of proprietor: **Eric S Kolb** Social security number (SSN): XXXXXXXXXX

A Principal crop or activity: **Hay** B Enter code from Part IV: **111900** C Accounting method: Cash Accrual D Employer ID number (EIN) (see instr.):

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions Yes No

G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a	1c		0
2	Sales of livestock, produce, grains, and other products you raised	2		2,500
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		
3b	Taxable amount	3b		
4a	Agricultural program payments (see instructions)	4a		
4b	Taxable amount	4b		
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
b	CCC loans forfeited	5b		
5c	Taxable amount	5c		
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2022	6a		
6b	Taxable amount	6b		
c	If election to defer to 2023 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2021	
7	Custom hire (machine work) income	7		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		2,500

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):	24	
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	976	25	Repairs and maintenance	25	1,625
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	705
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	375	30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	Soil Evaluation	32a	2,500
b	Other	21b		b	Travel	32b	144
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33					6,325
34	Net farm profit or (loss). Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	34					-3,825

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.
a All investment is at risk. b Some investment is not at risk.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2023

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

Name of proprietor

Social security number (SSN)

Eric S Kolb

A Principal crop or activity
Hay

B Enter code from Part IV
111900

C Accounting method:
 Cash Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. Yes No

G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a		
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a	1c		0
2	Sales of livestock, produce, grains, and other products you raised	2		2,500
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		
3b	Taxable amount	3b		
4a	Agricultural program payments (see instructions)	4a		
4b	Taxable amount	4b		
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
b	CCC loans forfeited	5b		
5c	Taxable amount	5c		
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2023	6a		
6b	Taxable amount	6b		
c	If election to defer to 2024 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2022	
7	Custom hire (machine work) income	7		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		2,500

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10			23	Pension and profit-sharing plans	23	
11	Chemicals	11			24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12			a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13			b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		6,640	25	Repairs and maintenance	25	2,011
15	Employee benefit programs other than on line 23	15			26	Seeds and plants	26	
16	Feed	16			27	Storage and warehousing	27	
17	Fertilizers and lime	17			28	Supplies	28	693
18	Freight and trucking	18			29	Taxes	29	4,180
19	Gasoline, fuel, and oil	19		1,400	30	Utilities	30	
20	Insurance (other than health)	20			31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):				32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a			a	Legal and professional fees	32a	835
b	Other	21b			b		32b	
22	Labor hired (less employment credits)	22			c		32c	
					d		32d	
					e		32e	
					f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33		15,759				
34	Net farm profit or (loss). Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	34		-13,259				
35	Reserved for future use.							
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.							
a	<input checked="" type="checkbox"/> All investment is at risk.	b	<input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2023

SCHEDULE F
(Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

Attachment
Sequence No. **14**

Name of proprietor Eric S Kolb			Social security number (SSN) [REDACTED]
A Principal crop or activity Hay	B Enter code from Part IV 111900	C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. Yes No

G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method, complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	8,600	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a	1c		8,600
2 Sales of livestock, produce, grains, and other products you raised	2		2,500
3a Cooperative distributions (Form(s) 1099-PATR)	3a		
3b Taxable amount	3b		
4a Agricultural program payments (see instructions)	4a		
4b Taxable amount	4b		
5a Commodity Credit Corporation (CCC) loans reported under election	5a		
b CCC loans forfeited	5b		
5c Taxable amount	5c		
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2024	6a		
6b Taxable amount	6b		
c If election to defer to 2025 is attached, check here <input type="checkbox"/>	6c		
6d Amount deferred from 2023	6d		
7 Custom hire (machine work) income	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9		11,100

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	2,568
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	22,042	25 Repairs and maintenance	25	10,032
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	2,828
18 Freight and trucking	18		29 Taxes	29	4,958
19 Gasoline, fuel, and oil	19	3,610	30 Utilities	30	1,420
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a Labor	32a	3,000
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				50,458
34 Net farm profit or (loss). Subtract line 33 from line 9	34				-39,358

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. b Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2024



Parcel ID 17-046-00-00-019-009

Property Address 100 JOHNSON RD

Owner KOLB ACRES LLC
KOLB ACRES LLC

Acreage 39.068

Document

GrNS/Pond 6.313 Ac

Crop

GrNS. Ung./waste 17.97

Ld 0.465

WaB 0.287 + 0.804 = 1.091

Cg 2.325 + 9.056 = 11.381

Da 0.215

GrFB 1.633

ORDINANCE NO. 2023-090

AN ORDINANCE AMENDING THE CITY'S ZONING DISTRICTS MAP FOR PARCEL #17-046-00-00-019-009 TO BE REZONED TO O-R: OPEN SPACE-RECREATION DISTRICT, AND DECLARING AN EMERGENCY.

WHEREAS, the City of Kent Planning Commission is recommending a proposed amendment to the City's Zoning Districts Map to allow Parcels #17-046-00-00-019-007 and #17-046-00-00-018-000 (both combined into new parcel #17-046-00-00-019-009) to be re-zoned from R-2: Medium Density Residential District to O-R: Open Space-Recreation District; and

WHEREAS, on November 7, 2023, the Planning Commission voted unanimously to recommend the zoning map change.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Kent, Portage County, Ohio, that:

SECTION 1. Kent City Council does hereby authorize the amendment to allow Parcel #17-046-00-00-019-009 to be re-zoned to O-R: Open Space-Recreation District.

SECTION 2. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council, this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: December 20, 2023
Date

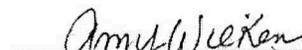

Jack Amrhein
Council President Pro Tem

EFFECTIVE: December 20, 2023
Date

ATTEST: Amy Wilkens
Amy Wilkens, CMC
Clerk of Council

I, AMY WILKENS, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF ORDINANCE No. 2023-090 ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON December 20, 2023.

(SEAL)


AMY WILKENS, CMC
CLERK OF COUNCIL



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

***THE BELOW IS TO BE PUBLISHED ONCE IN THE LEGAL NOTICE SECTION OF
THE JANUARY 25, 2026 EDITION OF THE RECORD COURIER***

KENT CITY COUNCIL NOTICE OF PUBLIC HEARING

Pursuant to Chapter 929, Section 929.02(B) of the Ohio Revised Code, notice is hereby given that the Council of the City of Kent, Ohio will hold a Public Hearing at 7:03 PM, local time on Wednesday, February 4, 2026, City Hall, 319 South Water Street, Kent, Ohio on the following subject:

Application submitted by Eric Kolb (Kolb Acres LLC) for the placement of land, PPN# 17-046-00-00-019-009, located in the City of Kent in an Agricultural District, pursuant to Section 929.02(B) of the Ohio Revised Code.

A copy of the application is on file in the Clerk of Council office, City Hall, 319 South Water Street, Kent, Ohio and at the Community Development office, located at 930 Overholt Road, Kent, Ohio.

Any person desiring to be heard on this subject should appear at the time and place set forth above and will be heard then and there or at such later time as Council determines. Any interested person or his/her representative may appear in support of or to contest the granting of the application. Any affidavits presented at or before that time in support of or against the applications will be considered by Kent City Council. Affidavits may be mailed or delivered to the attention of undersigned at the address given above. Anyone requesting their complete verbal presentation to be incorporated in the minutes shall furnish the Clerk of Council with a printed copy of said statement.

Kathy Coleman
Clerk of Council
City of Kent

COMPLAINT

PORTAGE COUNTY MUNICIPAL COURT

DATE: 11/2/2025

DEPT: KENT POLICE

RAVENNA KENT BRANCH

25-15774
REPORT #

SGT FULLER #221
OFFICER

STATE OF OHIO)
 : SS
PORTAGE COUNTY)

FILED
PORTAGE COUNTY MUNICIPAL COURT
NOV 17 2025
JILL FANKHAUSER, Clerk
KENT, OH

~~(WARRANT)~~ (SUMMONS)
CASE NO. 202502B1464K

Before me, personally came SGT. FULLER #221

Address: 301 S DEPEYSTER ST KENT, OH 44240

Who, being duly sworn according to law, deposes and says that on or about the 2ND day of November, 2025, in the County of Portage, State of Ohio, one ERIC SCOTT KOLB 02/09/1972 RQ073887

Address: 4469 DEAUVILLE AVE, STOW, OH 44224

did, being a person in possession or control of a premises, make excessive, unnecessary or unusually loud noise, or any noise which disturbs, annoys, injures or endangers the comfort, repose or health, peace or safety of persons of ordinary sensibilities.

Said act occurred at 100 JOHNSON RD
in the City of Kent, County of Portage, State of Ohio.

Said act being Unlawful Noise, an unclassified misdemeanor
Contrary to and in violation of City Ordinances 509.12(A) and against the peace and dignity of the State of Ohio.

Complainant: Sgt. Fuller #221 Address: 301 S DEPEYSTER ST KENT, OH 44240
Sworn to and subscribed before me this 2ND day of November, 2025.

PORTAGE COUNTY MUNICIPAL COURT

[Signature]
DEPUTY CLERK

ARRAIGNMENT JOURNAL ENTRY

DATE: _____ PLEA: _____ BOND: _____ CONT: _____
SENTENCE: _____

WHITE/Clerk GREEN/Service YELLOW/Complainant PINK/Prosecutor GOLD/Police

STATE OF OHIO }
PORTAGE COUNTY } SS
I, Jill Fankhauser, Clerk of the Portage
County Municipal Court, within and for
said County hereby certify the foregoing
to be a true copy of the
Complaint
Filed in the foregoing case,
JILL FANKHAUSER, Clerk
By [Signature]

COMPLAINT

PORTAGE COUNTY MUNICIPAL COURT

DATE: 12/4/2025

DEPT: KENT POLICE

RAVENNA KENT BRANCH

FILED
PORTAGE COUNTY MUNICIPAL COURT
DEC 04 2025
JILL FANKHAUSER, Clerk
KENT, OH

25-16946
REPORT #

LAWRENCE #212
OFFICER

STATE OF OHIO)
 : SS
PORTAGE COUNTY)

~~(WARRANT)~~
CASE NO.

(SUMMONS)

2025 CRB 1550K

Before me, personally came OFC LAWRENCE #212

Address: 301 S DEPEYSTER ST KENT, OH 44240

Who, being duly sworn according to law, deposes and says that on or about the 29th day of November, 2025, in the County of Portage, State of Ohio, one ERIC SCOTT KOLB 02/09/1972 RQ073887

Address: 4469 DEAUVILLE AVE STOW OHIO 44224.

did, being an owner of a premises, make excessive, unnecessary or unusually loud noise, or any noise which disturbs, annoys, injures or endangers the comfort, repose or health, peace or safety of persons of ordinary sensibilities.

Said act occurred at 100 JOHNSON RD KENT OHIO 44240 in the City of Kent, County of Portage, State of Ohio.

Said act being Unlawful Noise, an unclassified misdemeanor. Contrary to and in violation of City Ordinances 509.12(A) and against the peace and dignity of the State of Ohio.

Complainant: OFC Lawrence #212 Address: 301 S DEPEYSTER ST KENT, OH 44240

Sworn to and subscribed before me this 4th day of December, 2025.

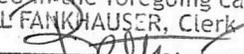
PORTAGE COUNTY MUNICIPAL COURT


DEPUTY CLERK

ARRAIGNMENT JOURNAL ENTRY

DATE: _____ PLEA: _____ BOND: _____ CONT: _____
SENTENCE: _____

WHITE/Clerk GREEN/Service YELLOW/Complainant PINK/Prosecutor GOLD/Police

STATE OF OHIO }
PORTAGE COUNTY } SS
I, Jill Fankhauser, Clerk of the Portage County Municipal Court, within and for said County, hereby certify the foregoing to be a true copy of the
Complaint
Filed in the foregoing case,
JILL FANKHAUSER, Clerk
By: 

COMPLAINT

PORTAGE COUNTY MUNICIPAL COURT

DATE: 12/1/2025

DEPT: KENT POLICE

RAVENNA KENT BRANCH

FILED
PORTAGE COUNTY MUNICIPAL COURT
DEC 04 2025
JILL FANKHAUSER, Clerk
KENT, OH

25-17009
REPORT #

PTL. CARNAHAN #247
OFFICER

STATE OF OHIO)
 : SS
PORTAGE COUNTY)

(WARRANT)
CASE NO.

(SUMMONS)

2025CRB1551K

Before me, personally came LORI F KLINE
Address: 1145 WINDWARD LN KENT OH 44240

Who, being duly sworn according to law, deposes and says that on or about the 01 day of December, 2025, in the County of Portage, State of Ohio, one ERIC SCOTT KOLB 02/09/1972 RQ073887
Address: 4469 DEAUVILLE AVE STOW OH 44244

did, being an owner of a lot, permit to be made excessive, unnecessary or unusually loud noise, or any noise which disturbs, annoys, injures or endangers the comfort, repose or health, peace or safety of persons of ordinary sensibilities.

Said act occurred at 100 JOHNSON RD
in the City of Kent, County of Portage, State of Ohio.

Said act being Unlawful Noise, an unclassified misdemeanor
Contrary to and in violation of City Ordinances 509.12(A) and against the peace and dignity of the State of Ohio.

Complainant: Lori Kline Address: 1145 WINDWARD LN KENT OH 44240
Sworn to and subscribed before me this 01 day of December, 2025.

PORTAGE COUNTY MUNICIPAL COURT

DEPUTY CLERK

ARRAIGNMENT JOURNAL ENTRY

DATE: _____ PLEA: _____ BOND: _____ CONT: _____
SENTENCE: _____

WHITE/Clerk GREEN/Service YELLOW/Complainant PINK/Prosecutor GOLD/Police

STATE OF OHIO }
PORTAGE COUNTY } SS
I, Jill Fankhauser, Clerk of the Portage
County Municipal Court, within and for
said County hereby certify the foregoing
to be a true copy of the
Complaint
Filed in the foregoing case,
JILL FANKHAUSER, Clerk
By [Signature]

Sworn Testimony of Darrin F. Hartman Regarding Excavation and Lake Expansion Adjacent to Forest Lakes Subdivision

Darrin F. Hartman – Forest Lakes Subdivision

Good evening Mayor, Council Members, and City Administration.

My name is Darrin Hartman. I reside at 1181 Windward Lane in the Forest Lakes Subdivision, which directly borders the property involved in the excavation and lake expansion activity currently being reviewed under the agricultural district application.

I am speaking tonight as a negatively impacted homeowner and as one of several Forest Lakes residents experiencing ongoing and daily impacts from this operation.

Forest Lakes residents respect legitimate agriculture. Many of us chose to live in Kent because we value the balance between residential living and surrounding rural character. We understand that agriculture involves equipment, seasonal operations, and occasional disruption.

However, what is occurring adjacent to our neighborhood is not consistent with normal agricultural practice.

For approximately two years, residents have observed large-scale excavation and land alteration activity involving multiple excavators, sustained truck hauling of soil and materials, and continuous, 24/7 pumping operations.

Based on my direct and repeated observation, as well as observations reported by multiple Windward Lane residents, the primary activity occurring on the property is consistent with expansion of the existing pond into a substantially larger recreational lake estimated to exceed five acres in size.

The scale of excavation, the sustained volume of earth removal, and the prolonged pumping operations are characteristic of recreational water development rather than agricultural land improvement.

Multiple Windward Lane residents, including myself, have personally witnessed water skiing and other recreational water activities occurring on the existing pond. Portions of that pond are partially owned by several Windward Lane property owners. The observed recreational use of the existing water body, combined with the substantial expansion currently underway, strongly indicates that the project is being developed to support expanded recreational boating and water sport activity rather than agricultural production.

At the same time, residents are experiencing continuous and recurring negative impacts from this operation.

We are routinely subjected to sustained heavy equipment noise, including 24/7 pumping system operations. This noise is audible inside homes and across residential properties. The City of Kent has adopted noise ordinances specifically to protect residents from excessive and prolonged operational disturbance, and the impacts residents are experiencing are inconsistent with those protections.

In addition to noise, residents have experienced recurring diesel exhaust odors generated by excavation and pumping equipment operating adjacent to residential property. At times, these odors are noticeable throughout the neighborhood and are strong enough to discourage outdoor activities and opening windows for ventilation.

Residents have also observed equipment operating without apparent sound suppression or adequate exhaust mitigation. The combination of continuous operational noise and diesel exhaust emissions has created ongoing environmental and quality-of-life impacts that extend well beyond what would reasonably be expected from agricultural activity.

Equally concerning is that these operations have continued for an extended period without apparent efforts to minimize impacts to surrounding homes or operate in a manner consistent with respectful neighboring land stewardship.

Ohio Revised Code Section 929.02(B)(1) requires Council to consider whether approval of an agricultural district designation would create a substantial adverse effect on municipal services, efficient land use, orderly development, or public health, safety, or welfare.

Based on the scale, duration, and intensity of excavation occurring directly adjacent to an established residential subdivision, combined with documented recreational water use, residents believe those substantial adverse effects are already present.

Forest Lakes is a long-established residential community. Residents invested in their homes with reasonable expectations that surrounding land uses would remain compatible with residential living. The expansion of heavy excavation and recreational lake development immediately bordering Windward Lane undermines those expectations and raises legitimate concerns regarding long-term neighborhood impact.

Residents of Forest Lakes are not asking the Council to oppose agriculture. We are asking Council to recognize that what is occurring adjacent to our neighborhood is not consistent with normal agricultural practice and is creating measurable and ongoing residential impact.

Agricultural protections exist to preserve farming — not to shield recreational development that disrupts established neighborhoods. What residents are experiencing is not normal agricultural practice, and the impacts to our community are substantial, ongoing, and undeniable.

Thank you for your time and consideration.

Attached to this sworn testimony are video recordings documenting excavation operations, pumping activities, heavy equipment noise, and recreational water use observed on the Kolb Acres property adjacent to the Forest Lakes Subdivision. These exhibits are submitted to provide evidence supporting statements contained herein.

Kent City Council - Exhibit Submissions 02-04-2026

Exhibit	Date	Time	Description	Time
A	6/26/2024	9:03 AM	Pumping equipment audible back upper patio 1181 Windward	:15
B	6/26/2024	7:02 AM	Pumping equipment audible back lower patio 1181 Windward	:14
C	7/4/2025	7:31 PM	Recreational water activity observed from back upper patio	:09
D	10/13/2025	3:26 PM	Excavator with open service door / access hatch open, audible from back lower patio 1181 Windward	:23
E	10/29/2025	1:20 PM	Excavator with open service door / access hatch open, audible from NW corner of Windward Ln.	:16
F	11/15/2025	7:22 AM	Pumping visible and audible back upper patio 1181 Windward	:18
G	2/2/2026	2:56 PM	Large scale excavation operations, excavator audible and visible emissions	:30

Sworn Statement Section (For Notary)

I, Darrin F. Hartman, affirm under penalty of perjury that the statements contained in this testimony are true and accurate to the best of my knowledge and belief.

Signature: Darrin F. Hartman

Printed Name: Darrin F. Hartman

Date: 2/4/26

Subscribed and sworn before me this 4 day of Feb., 2026

Notary Public: [Signature]

My Commission Expires: 10/03/2027



Racheal Gruszewski
Notary Public, State of Ohio
My Commission Expires:
October 3, 2027





