

**426.2 Definition.**

“*Agricultural lands*” as used in [this chapter](#) shall mean and include land in tracts of ten acres or more excluding any buildings or other structures located on such land, and not laid off into lots of less than ten acres or divided by streets and alleys into parcels of less than ten acres, lying within any school corporation in this state and in good faith used for agricultural or horticultural purposes.

Any land laid off or platted into lots of less than ten acres belonging to and a part of other lands of more than ten acres and in good faith used for agricultural or horticultural purposes shall be entitled to the benefits of [this chapter](#).

[C39, §6943.165; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §426.2]