

Publications

Considerations When Faced With Eminent Domain

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Ohio Farmer

Vorys attorneys Tom Fusonie, Suzanne Galyardt, and Jeff Miller co-authored an article for *Ohio Farmer* titled “Considerations When Faced With Eminent Domain.” The article focused on how an eminent domain settlement/compensation could impact a farmer’s estate planning or succession planning. According to the article, such tax or planning impacts can include:

- Increasing the farmer’s assets that will be subject to creditors, disposed of at death and included in the farmer’s gross estate for estate tax purposes
- Providing liquidity to purchase assets during lifetime or at death
- Possibly creating a probate asset

Read the entire article on the *Ohio Farmer* [website](#).