

RESCINDED

Office of
Comptroller of the Currency
U.S. Department of the Treasury

OCC BULLETIN 2014-24

Subject: Agricultural Lending
Date: May 28, 2014

**To: Chief Executive Officers of All
National Banks and Federal Savings
Associations, Department and Division
Heads, All Examining Personnel, and
Other Interested Parties**

Replaced-See OCC 2018-38

Description: Comptroller's Handbook Booklet Revision and Rescission

Summary

The Office of the Comptroller of the Currency (OCC) issued today the "Agricultural Lending" booklet of the *Comptroller's Handbook*, which revises the booklet of the same title issued in December 1998. This booklet provides guidance on agricultural lending, including an overview of agricultural lending markets, associated risks, and risk management practices.

Highlights

The "Agricultural Lending" booklet

- provides guidance to bankers and examiners in identifying risks associated with agricultural lending.
- establishes supervisory expectations for the risk management of agricultural loans.
- includes expanded examination procedures, an internal control questionnaire, and verification procedures for examiners.

Note for Community Banks

The principles contained in this booklet apply to all national banks and federal savings associations engaged in agricultural lending.

With the issuance of this booklet, the "Agricultural Lending" guidance on pages 21-22 of section 214 of the OTS *Examination Handbook* is rescinded.

For further information, contact Grant Wilson, Director for Commercial Credit Risk, at (202) 649-6432.

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Related Link

- [Agricultural Lending \(PDF\)](#)