



### Property Enrolled in the C.A.U.V. Program is Inspected Annually

The Geauga County Auditor performs the required annual inspections of all properties enrolled in the C.A.U.V. program.

- Inspections are necessary to determine if the property continues to meet the commercial agricultural use standards required by law.
- Property owners may be asked to provide additional information to continue on the program.

If as a result of the inspection, it does not appear the property should remain on the C.A.U.V. program, the owner will be contacted and asked to provide information that may allow the property to continue on the program. Only if it is determined that the property no longer meets the qualifications required by the Ohio Revised Code will the property be removed.

## Charles E. Walder

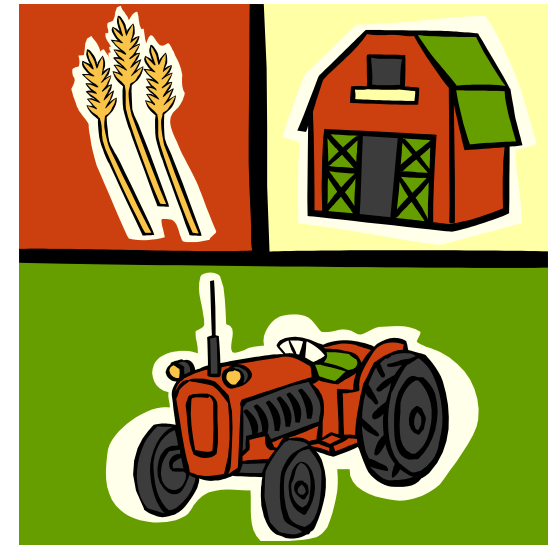
Gauga County Auditor

### About Us

The Real Estate Division of the Geauga County Auditor's Office administers the Current Agricultural Use Valuation Program in accordance with Ohio Revised Code 5713.30. Forest lands in accordance with the Ohio Division of Forestry.

### Contact Us

Forestry Administrator : **Jared R. Spring**  
C. A. U. V. Administrator: **Jared R. Spring**  
Real Estate Manager: **Mary Kolcum**  
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## Charles E. Walder

Gauga County Auditor

# Geauga County Property Tax Reduction

## FOR FARM & FOREST

## LANDS

Dear Taxpayer,

Ohio laws require that all real estate be appraised at its fair market value and that the County Auditor must periodically cause each parcel to be reappraised and the value adjusted. This keeps the appraised value in line with any changes in the fair market value. The tax rate is applied to 35% of the appraised value, and this resulting value is referred to as "taxable value".

There are two Ohio laws which can reduce the amount of taxes paid by qualifying property owners. These laws help protect our green & open spaces as well as preserve the agricultural economy of our state.

We are here to serve you.

Sincerely,



Charles E. Walder  
Geauga County Auditor



*The Ohio Department of Taxation calculates soil values each year.*

## C.A.U.V ( Current Agricultural Use Value)

Any tract of land 10 acres or more used exclusively for agricultural use for the last three years is eligible. Smaller tracts of under 10 acres may be included under this section if gross income off the land meets a minimum average of \$2,500 dollars or more from agricultural products.

The tax reductions are dependent on the current agricultural use value (CAUV). The major driving factors influencing the values are soil type, soil regions and the capability of the land. Agricultural commodity prices also affect the CAUV values. These values are set by The State of Ohio and vary by those factors. The resulting CAUV value replaces the appraised market value. The CAUV values are readjusted on a three year cycle by the State Tax Commissioner.

## Ohio Forest Tax Law

Any forest tract of land 10 acres or larger which is certified as forest land by a state forester is eligible. Forest land can be part of a larger tract but the tax reduction applies only to the forested acreage.

For classification of the forest lands the land owner must agree to protect and manage the timber in accordance to the division of forestry forest management plan. Any changes in ownership invalidate the certificate. The new land owners must reapply. The tax reduction is a 50% reduction in forested land value. The reduction is continuous until either land use changes, ownership changes or the land owner withdraws from the program.

Applications can be made at any time; however certifications must be received by the county auditor before October 1<sup>st</sup> annually to be applied on the next tax duplicate. The initial application fee is \$50.00.

## Where to Apply

OHIO DEPARTMENT OF NATURAL RESOURCES

SERVICE FORESTER

11800 Buckeye Dr.

Newbury, OH 44065

(440).564.5883