

Important Dates to Remember

After First Monday in January - First day to make initial application for CAUV

Prior to First Monday in March - Last day to make initial application for CAUV

Qualifying Uses of Land

Commercial Production of:

- ✓ Field Crops
- ✓ Tobacco
- ✓ Timber
- ✓ Sod or Flowers
- ✓ Apiculture
- ✓ Animal Husbandry
- ✓ Fruits
- ✓ Vegetables
- ✓ Nursery Stock
- ✓ Ornamental Trees
- ✓ Aquaculture

For more information, please contact:

Mahoning County Auditor's Office
Ralph T. Meacham, CPA, Auditor

120 Market Street
Youngstown, Ohio 44503
Phone: 330- 740-2010
Fax: 330-480-7571

www.mahoningcountyauditor.org
or

Ohio Department of Natural Resources
Division of Forestry

2045 Morse Road, Building H-1
Columbus, Ohio 43229-6693
1-877-247-8733

<http://forestry.ohiodnr.gov/legacyprogram>



RALPH T. MEACHAM, CPA
MAHONING COUNTY AUDITOR



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MAHONING COUNTY COURTHOUSE
120 Market Street • Youngstown, Ohio 44503
www.mahoningcountyauditor.org

Hours:
Monday - Friday
8:00 a.m. - 4:30 p.m.

Other Mahoning County Office Phone Numbers

Auditor's Office..... 330-740-2010
Board of Health 330-270-2855
Board of Elections 330-783-2474
Clerk of Courts 330-740-2104
Commissioners' Office..... 330-740-2130
Engineer's Office 330-799-1581
GIS Tax Map 330-740-2455
Prosecutor's Office..... 330-740-2330
Recorder's Office..... 330-740-2345
Sheriff's Office 330-480-5000
Soil & Water Consv. 330-740-7995
Treasurer's Office 330-740-2460



CURRENT AGRICULTURAL USAGE VALUATION



RALPH T. MEACHAM, CPA
MAHONING COUNTY AUDITOR

Instructions for the Initial Application for Valuation of Land at its Current Agricultural Use

General Information and Filing Requirements

This application is to be used by the landowner to file for the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only “land devoted exclusively to agricultural use” may qualify. If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to three years of taxes levied.

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

Time and Place of Filing Application

The initial application for the current tax year must be filed with the County Auditor’s Office after the first Monday in January and prior to the first Monday in March. “Filed” means received by the Auditor’s Office, not postmarked by the due date. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land increases during the revaluation and the auditor has not advertised the completion of the revaluation or notified the owner of the increase prior to the first Monday in March of the revaluation year, the application may be filed anytime before the first Monday in March of the following year.

If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

Current Agricultural Use

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural

use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers and certain timber not grown for commercial purposes. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Qualifying Acreage

Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must have been devoted exclusively to commercial agricultural use during the three years prior to the year in which the CAUV application is filed. Land less than ten acres must meet the same requirements and have earned a minimum average yearly gross income of \$2,500 from the sale of products raised on the land during the three years prior to the filing of the application. If actual income figures are unavailable for the three-year waiting period, evidence of anticipated qualifying income may be submitted.

Other qualifying acreage includes land receiving compensation for certain land retirement or conservation programs under an agreement with the federal government. Currently, these programs meet this designation: the Conservation Reserve Program (CRP), Wetlands Reserve Program (WRP), Grasslands Reserve Program (GRP) and Conservation Reserve Enhancement Program (CREP).

Noncommercial Woodland

Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with more than ten qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

Mixed Use Parcels

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

Ohio Forest Tax Law (OFTL)

Administered by: The Ohio Department of Natural Resources (ODNR), Division of Forestry (DoF).

Requirements:

- Forestland must be 10 or more contiguous acres (home sites and other building sites excepted) and not less than 120 feet wide.
- Property boundary lines and/or forest boundary lines must be clearly marked prior to examination and those markings continuously maintained.
- Before forestland can be certified, the landowner is required to demonstrate his or her intent to manage that land by completing a prescribed forestry practice.
- The landowner must manage his or her forestland in accordance with a forest management plan approved by the Chief of the DoF.
- Every five years, the DoF will inspect certified forestland to ensure compliance with the program and with the forest management plan.
- During the first five years of certification, the landowner must attend eight hours of forestry education approved by the Chief.
- There is a one-time application fee of \$50.

Tax Reduction: Forestland certified under OFTL is taxed 50 percent of the local tax rate.

Terms of Reduction: Certification is continuous unless forestland is withdrawn from the program, or the landowner is otherwise no longer in compliance. There are land use changes, ownership changes, the landowner no penalties for withdrawal.

For more information, please visit Ohiodnr.gov/forestry.