

# Current Agricultural Use Valuation Renewal Application

DTE 109(A)  
Rev. 01/21

File with the county auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.

1. Owner's name \_\_\_\_\_ Application number \_\_\_\_\_

2. Mailing address \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_ Tax Year \_\_\_\_\_ County \_\_\_\_\_

3.

Parcel number	Acres	Parcel number	Acres

4. If the total acres used for a qualifying commercial agricultural purpose is **less than ten (10) acres**, show the gross income produced from agricultural products last year from these acres \$\_\_\_\_\_ and projected gross income for the current year \$\_\_\_\_\_. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? \_\_\_\_\_ (yes/no)  
If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
<b>Total acres – must match acres above</b>	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

\_\_\_\_\_  
Signature of owner

\_\_\_\_\_  
Date

# Instructions for the Renewal Application for CAUV

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## General Information and Filing Requirements

This application is to be used by the landowner to file for renewal of 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 the tax savings over the prior three years.**

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 renewal application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. 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, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers, and hemp if licensed under R.C. 928.02, as well as certain timber not grown for commercial purposes.

Qualified land includes land devoted to biodiesel production, biomass energy production, electric or heat energy production, and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership or leasehold that is otherwise devoted exclusively to agricultural use, provided that (1) at least 50% of the feedstock used in the production is derived from agricultural feedstock (2) at least 20% is derived from parcels of land under common ownership or leasehold, and (3) none of the feedstock consists of human waste. Agricultural feedstock is manure and food waste, and human waste includes sludge as defined in R.C. 6111.01. 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.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of **the first day of January of the tax year** and described on the application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

## 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 be devoted exclusively to commercial agricultural use. With certain exceptions, land less than ten acres must meet the same requirements and a minimum average yearly gross income of \$2,500 from the sale of products raised on the land. Other qualifying acreage includes land receiving compensation for land retirement or conservation programs under an agreement with the federal government.

## Noncommercial Woodland

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

## Agritourism

Agritourism on qualifying land does not disqualify that land from CAUV. Agritourism, as defined in Ohio Revised Code section 901.80(A)(2), means an agriculturally related educational, entertainment, historical, cultural or recreational activity, including you-pick operations or farm markets, conducted on a farm that allows or invites members of the general public to observe, participate in or enjoy that activity.

## 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.

## Instructions for Applicant

- Lines 1 and 2 Show the name and address of the property's legal owner. **NOTICE: If you provide an email address the county auditor may choose to send any notices the auditor is required to send regarding this application by email and regular mail instead of by certified mail.**
- Line 3 List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.
- Line 4 If the farmed acreage used exclusively for commercial agricultural production is less than ten qualifying acres, list the acreage in each crop or land use and the gross income for the previous year as well as the projected gross income for the current year. Land in agricultural production must show an average annual gross income of at least \$2,500 for the preceding three years or anticipated gross income of \$2,500 from such activities during the year for which application is made.
- If the land qualifies for compensation under land conservation or retirement programs under an agreement with an agency of the federal government and the contract is new or revised, attach a copy of the contract and a map showing the practice boundaries. The land must be enrolled as of the first day of January of the tax year to receive the lowest value of all soil types. Land enrolled in such programs is not required to meet the annual income test.
- Line 5 If the farming operations of these parcels is expected to change or the land will be idle, attach an explanation detailing the use of these parcels for the year. Per R.C. 5713.30(A)(4), land that is idle beyond one year, but less than three years, may continue to qualify if the landowner shows good cause as determined by the board of revision. The landowner is expected to show good cause for the second year. Any parcel that will be idle should be reported to the county auditor.
- Line 6 List the acreage anticipated in each crop or land use for the current year. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If the land qualifies based on an agreement with the federal government, it must be enrolled in that program as of the first day of January of the tax year. If the contract or agreement is new or revised, attach a copy of the contract and a map showing the practice boundaries.
- If the land used for conservation practices comprises 25% or less of the total qualifying land on the farm, provide an explanation of how the conservation practices are used to abate soil erosion as required in the management of the farming operation. Attach a map showing the boundaries of the conservation practice areas.