



MARTHA C. YODER
TRUMBULL COUNTY AUDITOR
160 HIGH STREET, N.W.
WARREN, OHIO 44481
(330) 675-2420 FAX (330) 675-2419
www.auditor.co.trumbull.oh.us

LETS TALK ABOUT C.A.U.V.

The Current Agricultural Use Valuation has greatly assisted farmers since 1975 by reducing the amount of property taxes on land from the difference between an actual market value and its agricultural value.

The County Auditor's Office is responsible in determining and keeping land values current by State Law every three (3) years. There is a mandated reappraisal which takes place every six (6) years, and a triennial update three years thereafter. Trumbull County's six (6) year reappraisal is currently underway for the 2017 tax year collectible starting in 2018. The triennial update was done in the 2014 tax year collectible in 2015. This process involves data collection and analysis of most recent sales and comparison of similar properties to achieve equalization.

Agricultural values are also of a complex formula, that involves data gathered from various services and agencies associated with agriculture. The formula involves the capitalization of the typical net income before real estate and income taxes from agricultural products assuming typical management, cropping and land use patterns and yields for a given type of soil. Five year weighted average crop prices for major field crops are also calculated into this formula. The agricultural values are provided to each County Auditor's Office every three years in accordance with the counties scheduled updates. These figures are provided by the Ohio Department of Taxation.

Qualifications for the C.A.U.V. program are taken directly from the Ohio Revised Code. Section 5713 covers this program in its entirety.

1. The land must be devoted to commercial agricultural production, simply saying, it must be generating income from the various forms of agriculture available and suitable for that parcel of property.
2. The land as an individual parcel or group of parcels under the same identical ownership, must have a minimum of ten qualifying acres or gross an average yearly amount of \$2,500 or more. Some examples of qualifying lands would be commercial animal or poultry husbandry, agriculture, apiculture, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, flowers or the production of timber for a commercial purpose.
3. The land must have been in commercial production for three consecutive years prior to the initial year of filing. This time frame is the first Monday in January and prior to the first Monday in March for new applications that were never under the program. For owners who acquire land already under the program, this time frame is extended for prior to the first Monday in April. There is a twenty five (25) dollar filing fee at the Auditor's Office for all new applications. There is no fee for filing a renewal application each year thereafter.

The soil breakdown and aerial map are completed by the GIS/ Tax Map Department and returned to the Auditor's Office and then field checked to verify all data put forth. Once an application is approved, the data is entered into the computer and verified. The actual tax savings is derived by calculating differences of market value per acre and individual prices per acre for uses of land and soil types. Cropland, pastureland and woodlands are the most common uses recognizable for a reduction. Land uses commonly not qualifying are areas used as homesites or part of homesites, personal areas, such as gardens, ponds, recreation or idle lands are a few examples. Two other programs that qualify for C.A.U.V. are the Wetland Reserve Program, W.R.P., and Conservation Reserve Program, C.R.P.

Under current law, if a parcel or portion thereof is under C.A.U.V. and does not continue to meet the qualifying guidelines, that property must be removed from the program and be taxed at its market value. There is also a penalty, commonly referred to as a recoupment charge. This is a three (3) year charge based on the actual tax savings that property incurred. The recoupment charge becomes a lien against that land and is collected as a separate charge on the tax bill in the same manner as real estate taxes. Some common land conversions could be areas designated for new construction, small parcels which are split and sold to new owners who can no longer qualify and land that is developed for other practices than agricultural.

If you own land that is currently being used for commercial agriculture either by yourself or a tenant and need any additional information on this program or other programs available in Trumbull County for tax purposes, please do not hesitate to contact the Auditor's office between 8:30 A.M. - 4:30 P.M. Monday thru Friday at 330-675-2420.

Sincerely,

Martha C. Yoder
Trumbull County Auditor

Bud McDermott
Deputy Auditor/Appraiser