

How to Apply

Landowners may apply with the Auditor's Office between the first Monday in January and the first Monday in March each year. There is a \$25 fee for new applications and no charge for renewals. Typically, the application will ask for a description of the land and farming activities to help the auditor understand how the land qualifies for the CAUV program.



CORY JOHNSON Guernsey County Auditor

The Real Estate Division of the Guernsey County Auditor's Office administers the CAUV Program in accordance with Ohio Revised Code §5713.30(A), §5713.31, §5713.34 and §901.80(A)(2)



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CURRENT AGRICULTURAL USE VALUATION

(CAUV Program)

Who Qualifies and How to Apply



CAUV Qualifications

A tract of land, 10 acres or larger, can qualify for CAUV if they are devoted exclusively to commercial agricultural use. Farms smaller than 10 acres are eligible if the average yearly gross farm income, or anticipated income, is at least \$2,500 from agricultural products. Income tax returns and/or receipts that prove commercial agricultural use may be required.

The land must be devoted exclusively to commercial agriculture use for the **three calendar years prior** to the year-end of filing the application.

Hobby farms or agricultural activities conducted solely for personal use or consumption will not qualify land for CAUV.

Land used for agritourism on a farm that otherwise qualifies for CAUV does not disqualify that farm from the CAUV program.

Land converted from agricultural use is subject to a recoupment charge equal to the amount of the tax savings on the converted land during the three years immediately preceding the year in which the conversions occurs.

For land enrolled in a federal conservation or land retirement program, as well as qualifying land used for conservation practices, the auditor will apply the lowest CAUV value of all soil types to such acreage.

If conservation land valued in this manner is not used for conservation purposes for at least three years, the auditor will recoup the tax savings enjoyed from being valued at the lowest soil value instead of the actual soil value.



CAUV Forestry Requirements:

- ⇒ Noncommercial woodlands are eligible for CAUV provided that it is contiguous to at least 10 acres of Cropland/Pasture area.
- ⇒ Mixed-Use parcels with a combination of Cropland/Pasture that is less than 10 acres will require a Woodland Management Plan for the Woodland to be qualified as Commercial Timber.
- ⇒ Commercial Timber as the only agricultural use must be at least 10 acres to qualify and requires a Woodland Management Plan. Proof of income is not required.

Agricultural Districts

An agricultural district provides protection for farmers from nuisance lawsuits, defers expensive development assessments until the land is changed to a non-agriculture use, and offers state scrutiny of local eminent domain acquisitions in certain cases.

Landowners can qualify for an agricultural district with 10 or more acres of land that generates an average of at least \$2,500 annually for three years prior to application. This status needs to be renewed every five years.

For additional information refer to the Ohio Revised Code Chapter 929: Agricultural District.

The completed application must be filed with the auditor of the county where the land is located. If the land for which an application has been made is within a municipal corporation limit or if an annexation petition that includes the land has been filed with the Board of County Commissioners under Section 709.02 of the Ohio Revised Code, a copy of the application must also be filed with the Clerk of the legislative body of the municipal corporation.

