

Property in CAUV is Inspected Annually

The Clermont County Auditor is required to perform annual inspections of all properties enrolled in the CAUV Program.

- Inspections are necessary to determine if the property continues to meet the commercial agricultural use required by law.
- If as a result of the inspection, it does not appear the property should remain on the CAUV program, the owner will be contacted and asked to provide information that may allow the property to remain on the program. If it is determined that the property no longer meets the qualifications required by Ohio Law, the property will be assessed a recoupment.

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 conversion occurs.

What Is CAUV?

The Current Agricultural Use Value (CAUV) is a program that reduces the land value of properties devoted exclusively to commercial agricultural use.

Qualifications

To qualify for the CAUV, land must meet one of the following requirements during the three years preceding and application for CAUV:

1. Ten or more acres must be devoted exclusively to agricultural use; or
2. If less than ten acres are devoted exclusively to commercial use, the farm must produce an annual gross income of at least \$2,500.

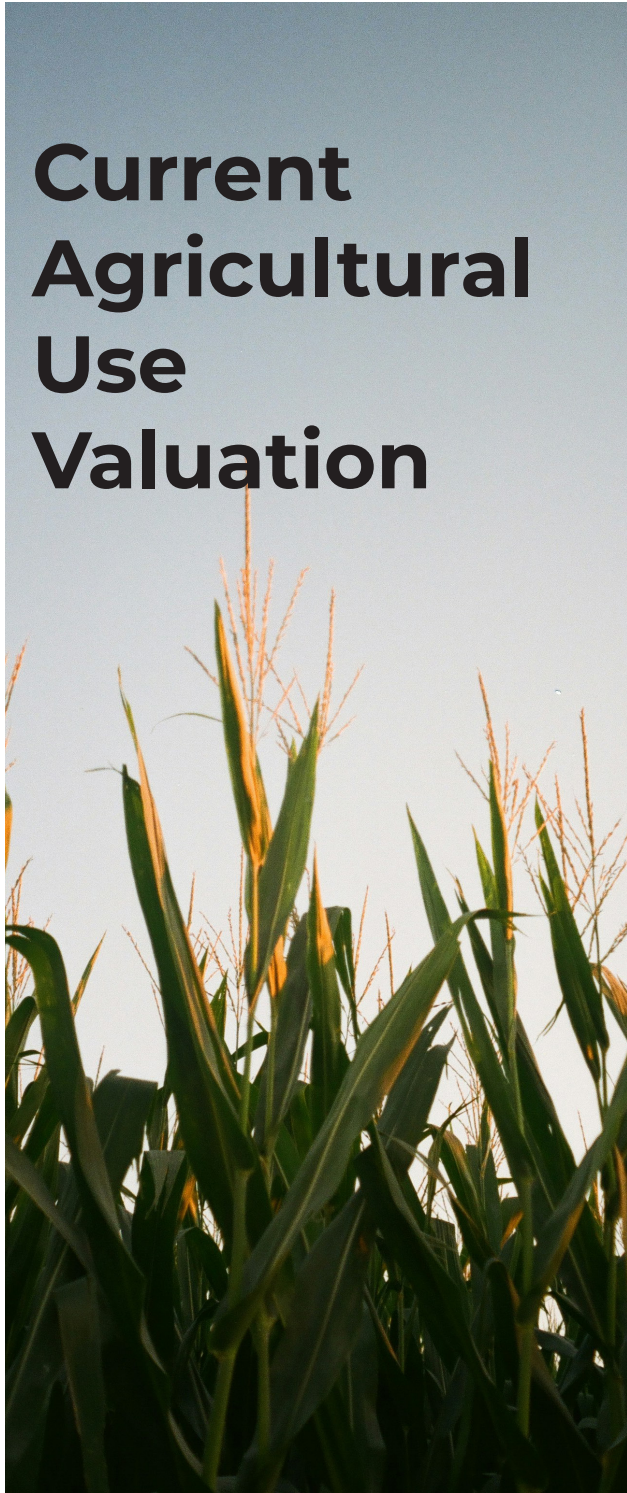
CLERMONT COUNTY AUDITOR

Linda L. Fraley, Clermont County Auditor

101 E Main Street
Batavia, Ohio 45103
513-732-7150

Monday - Friday 8:00 am to 4:30 pm
ClermontAuditor.org

Current Agricultural Use Valuation



How to Apply or Renew

How do I apply?

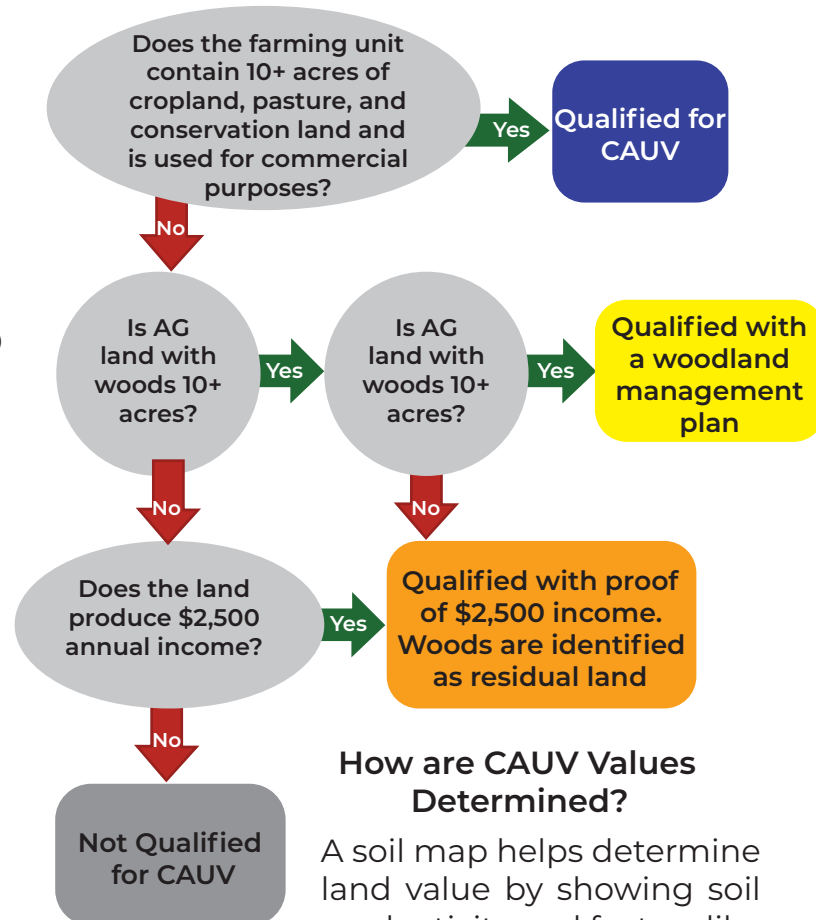
Applications are available on our website and must be submitted between the first Monday in January and the first Monday in March. New applicants must pay a \$25 application fee. If under 10 acres you must supply a business plan and proof of income of \$2,500 per year. You must also supply estimated information on acreage of crops, pasture, woods, building sites, roads and waste.

For properties that have been recently acquired, a new application must be completed or the property will result in recoupment.

How do I renew?

Every year in January our office sends out CAUV renewals to all owners currently in the CAUV program. ***There is no fee to renew your property.*** You may renew online or by mail. Applicants owning less than 10 acres will be required to submit their Schedule F from their federal income tax return during this time. Owners have until the first Monday in March to submit renewal applications. Failure to return the renewal will result in recoupment.

CAUV Qualifications



How are CAUV Values Determined?

A soil map helps determine land value by showing soil productivity and factors like slope, erosion, drainage, and flooding. Crop yields are estimated from soil characteristics and valued using five-year average crop prices. After deducting costs, the net return is divided by a state-set capitalization rate to calculate the farm's Current Agricultural Use Value (CAUV). Adding building values gives the total appraised value, with the tax assessment set at 35% of that amount.

CAUV Forestry Requirements

1. Noncommercial woodland is eligible for CAUV provided that it is bordering at least 10 acres of CAUV Cropland/Pasture area in your ownership.
2. Mixed use parcels with a combination of woodland and Cropland/Pasture
 - *Wooded area of more than 5 acres will require a Woodland Management Plan by a certified forester to be qualified as Commercial Timber. If the total farming unit is less than 10 acres, proof of income will also be required. Find a Forester at osafdirectory.com
 - *Wooded area fewer than 5 acres does not qualify for CAUV
3. 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.

