

# Woodland Wednesday: CAUV Forestry

DAVID THOMAS, ASHTABULA COUNTY AUDITOR

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*Where great things happen.*

**Ashtabula County Auditor  
David Thomas**

# Who are we?



**David Thomas**

County Auditor

[djthomas@ashtabulacounty.us](mailto:djthomas@ashtabulacounty.us)



**Heather Hall**

CAUV Program Coordinator

[hrhall@ashtabulacounty.us](mailto:hrhall@ashtabulacounty.us)

# AGENDA:

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- Woodland CAUV Application
- CAUV Inspections
- Recoupment & what it means to you
- Differences between Ohio Forest Tax Law & CAUV
- Questions from you!



# CAUV- Woodland Program

## INITIAL APPLICATION

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Must be filed with the county auditor's office after the first Monday in January and before the first Monday in March.

### Need:

- Forestland is 10 or more contiguous acres that are devoted exclusively to the commercial production of timber.
- If the farmland is devoted exclusively to commercial agricultural use, adjacent non-commercial forestland may qualify under certain circumstances.
- Landowner must have a forest management plan that they will follow.
- Submit the following to your County Auditor:
  - Completed CAUV Initial application
  - Copy of the forest management plan
  - One-time application fee of \$25

### Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name \_\_\_\_\_ Phone \_\_\_\_\_ E-mail \_\_\_\_\_

2. Owner's mailing address \_\_\_\_\_

3.

Parcel number	Acres	Parcel number	Acres

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. 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 total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? \_\_\_\_\_ (yes/no) If yes, provide contact information (name and phone number) \_\_\_\_\_

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: \_\_\_\_\_

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
County auditor _____	Date filed with county auditor _____		
Name on tax list _____	Taxing district _____	Parcel number _____	Number of acres _____

# Commercial Woodlands CAUV

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## Commercial Forestry CAUV Inspections

Nathan Paskey from Soil and Water as well as Sam Holley, owner of S Holley Lumber Co. LLC inspect all of our forestry properties every few years depending on where the landowner is on their forest management plan. All new applicants will be inspected the first year of applying.

**Nathan Paskey**  
**Ashtabula Soil & Water Conservation District**  
39 Wall Street  
Jefferson, OH 44047  
440-576-4946  
ashtabulaswcd@gmail.com  
www.ashtabulaswcd.org

**Sam Holley**  
**S Holley Lumber Co. LLC**  
440-636-3040  
sam@sholleylumber.com



# Commercial Woodlands CAUV

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## **Commercial Forestry CAUV Renewal**

Renewals are sent out every year in January, along with a worksheet that the land owner is required to complete. This worksheet certifies that the property owner has completed a yearly inspection and any necessary maintenance outlined in their forest management plan. Renewals should be in by the first Monday in March.

**CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION**

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.

(Applicant Name)  
Address

0000  
Application Number  
2019 ASHTABULA  
Tax year County  
Phone  
Email

3.	Parcel number	Acres	Parcel number	Acres
	40-008-00-005-00	27.5200		

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	
Total acres -- must match acres above	

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

**Owner Certification for Lands Used in**

**Commercial Timber Production.**

Commercial Timber is a qualified product for CAUV purposes. There are several aspects for the overall qualification:

- Land Used;
- Exclusively;
- for Commercial;
- Agriculture.

While the tree growth is agriculture, the other requirements still must be determined. The best practice is to obtain a "Forest Management Plan" from a qualified forester, and then follow that plan. The plan should identify the tree species in the tree stand, the condition, and required maintenance in order to promote the stand for commercial timbering.

If you have an adequate plan and follow it, the property should meet the requirements of CAUV qualification. We will review your plan to help determine if it is adequate, and we inspect the properties to ensure everyone understands these requirements.

Unfortunately, one requirement that is sometimes difficult to inspect for is "Land Used." Owning a tree stand and allowing it to grow unattended is not enough to meet the "use" requirement. Actual use is a condition that we inspect for. During the years that maintenance is being done to clear vines and remove poor-quality trees, the activity might be very obvious. But during years where no maintenance is needed, the best way to "use" the land is a complete inspection. Therefore, please mark one of the following statements and complete, then return it with your CAUV renewal form:

CAUV Number: \_\_\_\_\_

\_\_\_\_\_ During 2019 I completed the following maintenance: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ During 2019 I inspected all of my property and found that no maintenance was needed.

Signature



# Commercial Woodlands CAUV

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## Woodlands CAUV Benefits

Provides a tax relief for landowners and helps you manage your woods to make it more profitable down the road. Could save 60-70% on your taxes, that savings is based on the soils on your property that the state determines.

## Woodlands CAUV penalties

If the land use changes or if the landowner decides to withdraw his or her land from CAUV, there is a recoupment penalty equal to the tax savings for the preceding 3 years.



# Recoupment and what it means to you...

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- ❖ If the landowner decides to withdraw their land from CAUV, there is a recoupment penalty equal to the tax savings for the previous 3 years.
- ❖ If the CAUV renewal is not filed timely, the property fails to meet the requirements or we need additional information, a certified letter will be mailed to give the landowner time to respond.
- ❖ Recoupment follows the parcel, not the person.
- ❖ Recoupment will be added to their next years tax bill and will be broken up between first and second half.
- ❖ Land will then be taxed at normal market value.
- ❖ You have the right to appeal the decision through the Board of Revision.





## Ashtabula County Auditor David Thomas

25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org

The State of Ohio offers landowners two options for the reduction of property taxes on their forestland. The **Current Agricultural Use Value (CAUV)** program provides for reduced property taxes at varying rates based on the productivity of the soil. The **Ohio Forest Tax Law (OFTL)** program provides for a 50% reduction in the local tax rate on forestland. Although forestland may qualify under both laws, any given tract can be enrolled in only one program. In exchange for the tax reduction conferred by Ohio's forest property tax laws, landowners agree to manage their forestland for the production of timber and other forest products and to abide by pertinent rules and regulations.

### COMPARISON of CAUV Forestry and OFTL

CURRENT AGRICULTURAL USE VALUE (CAUV) COMMERCIAL FORESTRY	OHIO FOREST TAX LAW (OFTL)
<p><b>Administered by:</b> The Ashtabula County Auditor</p> <p><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>• Forestland must be 10 acres or adjoining parcels equaling 10 or more acres (home sites and other building sites are not included).</li> <li>• The landowner is required to manage his or her forestland in accordance with an approved forest management plan. A list of local foresters can be provided to you upon request.</li> <li>• There is a one-time application fee of \$25. The landowner must also complete an annual renewal application and worksheet with no additional fee.</li> </ul> <p><b>Tax Reduction:</b> Varying reduction based on the soil productivity of the land on which the forest is located. The State determines the soil values every 3 years.</p> <p><b>Terms of Reduction:</b> If land use changes or if the landowner decides to withdraw his or her land from CAUV, there is a recoupment penalty equal to the tax savings for the preceding three years.</p>	<p><b>Administered by:</b> The Ohio Department of Natural Resources (ODNR), Division of Forestry (DoF).</p> <p><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>• Forestland must be 10 or more contiguous acres (home sites and other building sites excepted) and not less than 120 feet wide.</li> <li>• Property boundary lines and/or forest boundary lines must be clearly marked prior to examination and those markings continuously maintained.</li> <li>• The landowner must manage his or her forestland in accordance with a forest management plan approved by the Chief of the DoF.</li> <li>• Every five years, participants must self-certify that their forestland is in compliance with the program and with their forest management plan.</li> <li>• There is a one-time application fee of \$75.</li> </ul> <p><b>Tax Reduction:</b> Forestland certified under OFTL is taxed at 50 percent of the local tax rate.</p> <p><b>Terms of Reduction:</b> Certification is continuous unless land use changes, ownership changes, the landowner withdraws his or her forestland from the program, or the landowner is otherwise no longer in compliance. There are no penalties for withdrawal.</p>

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## HOW TO APPLY

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**CAUV:** Apply at your county auditor's office between the **first Monday in January and the first Monday in March**. For the three-year update or six-year reappraisal, the application period is extended to permit comparisons of CAUV with new appraisal values. The initial application fee for CAUV is \$25. You are required to have a forest management plan in place at the time of application. Check with your auditor's office well before the application period to determine requirements for CAUV in your county. *If you have questions, contact the Ashtabula County Auditor's Office CAUV Dept. at 440-576-3788*

**OFTL:** Obtain a copy of "Application for Classification of Forest Land" (FT-6) from the Ohio Division of Forestry (DoF) through your state service forester or from the DoF website ([forestry.ohiodnr.gov](http://forestry.ohiodnr.gov)). After completing the form, return it to your service forester along with:

- 1) A copy of your most recent property tax bill, available at your county auditor's office;
- 2) A photocopy of aerial photos of your property, available at your county Farm Service Agency (FSA) office, located at the U.S. Department of Agriculture (USDA) Service Center; and
- 3) A tax plat map, available at your county tax map office or county surveyor's office.

Your service forester will then make arrangements to examine your forestland with you to determine if it qualifies. Once you have met all the requirements for application, your state service forester will collect from you a non-refundable fee of \$75 and process your application.

*If you have questions, contact your state service forester at: [forestry.ohiodnr.gov](http://forestry.ohiodnr.gov)*

Revised 2.23.22

**QUESTIONS?**

**2022 CAUV Inspection**

