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 will be charged. 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.

Legal owner's name _____ Application number _____

Owner's mailing address _____ Tax year _____

Address _____ County _____

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

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.

Parcel Number	Total Acres	CAUV Acres	20XX Market Value*	20XX CAUV Value*

*CAUV Acres

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 _____ Phone number and e-mail _____

"Used exclusively for agricultural purposes" means:

A. For tracts, lots or parcels of **ten (10) qualifying acres or more used for a commercial agricultural purpose:**
1. Land used for commercial animal or poultry husbandry, algaculture, aquaculture or apiculture.
2. Land used for the commercial production of field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, flowers or timber.
3. Land qualified for compensation under land conservation or retirement programs with the federal government.
4. Land used for noncommercial production or growth of timber, if it is adjacent to or part of the owner's land qualified under numbers 1, 2 or 3 above.
5. Land used for 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 that is otherwise devoted exclusively to agricultural use, provided that at least 50% of the feedstock used in the production was derived from parcels of land under common ownership or leasehold.

B. For tracts, lots or parcels **fewer than ten (10) qualifying acres:** Land used for purposes described in section A, lines 1, 2 and 3 above qualifies. However, land used for the purposes in numbers 1 and 2 must show an average annual gross income of at least $2,500 for the preceding three years or anticipate gross income of $2,500 from such activities during the year in which application is made.

C. According to Ohio Revised Code section 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 and third years. Any parcel that will be idle should be reported to the county auditor. Attach supporting documentation if a parcel will be idle or there will be a change in use to a parcel.

D. Land that is used for conservation practices and comprises 25% or less of the total qualifying land on the farm.

E. Agritourism on land that otherwise meets the definition of land devoted exclusively to agricultural use does not disqualify that land from CAUV.