Application no._____ County_____ Tax year_____ DTE 109 Rev. 8/16

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 10 (ten) acres, show the total gross income from agricultural products. Attach verification of gross income for the last 3 (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 past three years. The entire acreage above must be accounted for below.

Land Use:	Last year – Acres	2 years ago – Acres	3 years ago – 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			
Land in a conservation program – CRP/CREP/etc. (provide a copy of contract)			
Land in conservation practices (25% or less of the total acreage)			
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

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

General Information and Filing Requirements
This application is to be used by the landowner to file for the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only "land devoted exclusively to agricultural use" may qualify. **If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to the tax savings over the prior three years.**

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

Time and Place of Filing Application
The initial application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land increases during the revaluation and the auditor has not advertised the completion of the revaluation or notified the owner of the increase prior to the first Monday in March of the revaluation year, the application may be filed anytime before the first Monday in March of the following year.

If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

Current Agricultural Use
Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers and certain timber not grown for commercial purposes. Qualified land includes land devoted to 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. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Qualifying Acreage
Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must have been devoted exclusively to commercial agricultural use during the three years prior to the year in which the CAUV application is filed. With certain exceptions, land less than ten acres must meet the same requirements and have earned a minimum average yearly gross income of $2,500 from the sale of products raised on the land during the three years prior to the filing of the application. If actual income figures are unavailable for the three-year waiting period, evidence of anticipated qualifying income may be submitted.

Other qualifying acreage includes land receiving compensation for land retirement or conservation programs under an agreement with the federal government.

Noncommercial Woodland
Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with more than ten qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

Agritourism
Agritourism on qualifying land does not disqualify that land from CAUV. Agritourism, as defined in Ohio Revised Code section 901.80(A)(2), means an agriculturally related educational, entertainment, historical, cultural or recreational activity, including you-pick operations or farm markets, conducted on a farm that allows or invites members of the general public to observe, participate in or enjoy that activity.

Mixed Use Parcels
Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

Instructions for Applicant

Lines 1 and 2	Show the name and address of the property's legal owner.
Line 3	List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.
Line 4	If the farmed acreage used exclusively for commercial agriculture production is less than 10 (ten) acres, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for the last three years. Specify other units of measure as needed. If more than 10 (ten) acres are farmed, you may skip this line.
Line 5	List the acreage in each crop or land use for the past three years. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If enrolled in a land retirement or conservation program, attach a copy of the contract and a map showing the boundaries.