

**PORTAGE COUNTY
AUDITOR'S OFFICE
IMPORTANT PHONE
NUMBERS**

Auditor- Janet Esposito	330-297-3565
Accounting	330-297-3561
Appraisal	330-297-3578
Board of Revision	330-297-3568
Cauv	330-297-3579
Cigarette/Vendor License	330-297-3570
Dog License	330-297-3560
Forestry	330-297-3579
Homestead	330-297-3571
Manufactured Homes	330-297-3576
Real Estate Transfers	330-297-3569
Weights & Measures	330-297-3581
2.5% Homeowners Credit	330-297-3571
Fax	330-297-4560

Office Hours

**Monday - Friday
8:00 a.m. - 4:30 p.m.**

Email: jesposito@portageco.com

or visit the

Website: www.portagecountyauditor.org

**Janet Esposito
Portage County
Auditor**

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Phone (330) 297-3571
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**PORTAGE COUNTY
AUDITOR**

JANET ESPOSITO

**CAUV & FORESTRY
PROGRAMS**



**TAX REDUCTION
FOR
AGRICULTURAL
AND
FOREST LAND
OWNERS**

CURRENT AGRICULTURAL (CAUV) USE VALUE PROGRAM

- Farm land which is devoted, all or in part to the commercial production of field crops, tobacco, vegetables, nursery stock, timber, flowers, sod or ornamental trees or animal/poultry husbandry maybe eligible. Land must be 10 acres or more of tillable land to qualify. If the farm is less than 10 acres tillable, the gross income of the farm must be at least \$2,500.00 per year. You must be able to show three years of income of the farm prior to application and you have an anticipated income of the farm of at least \$2,500.00 for future years.
- Parcels of 10 acres or more of timber are eligible if the land is devoted exclusively to the Commercial Production of timber and is under the approved Forest Management Program.
- Property enrolled in the CAUV program is inspected annually. Inspections are necessary to determine if the property continues to meet the commercial agricultural use standards required by law. Property owners may be asked to provide additional information to continue on the program. If as of the 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 continue on the program. Only if it is determined that the property no longer meets the qualifications required by the Ohio Revised Code it will be dropped from the program.
- There is a one-time application fee of \$25.00 Applications may be made after the **First Monday of January and before the first Monday of March**
- Failure to return the Continuing application can result in removal from the CAUV Program.If you are removed from the program our office is required to recoup the three prior years of tax savings and add that amount to your current tax bill. If we do not receive your continuing application by the deadline we are **required** to remove you from the program.

Tax Reduction Options for Land Owners

Ohio Landowners have two real estate tax reduction programs available to them. One is the Current Agricultural Use Value. (CAUV) and the second is the Ohio Forest Tax Law (OFTL). These are two good programs that landowners should consider using. A choice must be made between the two as only one tax reduction program can be applied to a parcel of land.

The Ohio Forest Tax Law (Ohio Revised Code Sections 5712.22 to .26) provides a fifty percent (50%) real estate tax reduction on forest land that is managed purpose is timber production. The management program is determined by the State of Ohio Forester.

The Current Agricultural Use Value of (CAUV) program (Ohio Revised Code Sections 5713.30 to .38) provides reduced real estate tax values based on the production capacity of the soil. There is a yearly renewal fee for using and qualifying for this program.

Please call 330-297-3579 or 330-297-3576 for more information on CAUV Program. Call 330-297-3579 for more information on Forestry Program.

Ohio Forest Tax Law (OFTL) Forest Program Information

- A minimum of 10 acres must be in forest land, exclusive of the homesite and other buildings, and not less than 120 feet.
- All Forestland must be managed according to a Forest Stewardship Management Plan approved by the State Forester. The owner shall follow all provisions of the plan, which may include commercial cutting.
- Boundary lines must be visibly marked prior to examination.
- Before the Forestland can be certified, the owner must demonstrated the intent to engage in Management by completing a prescribed Forest Practice.
- Every five years the State Forester shall examine the site to determine the compliance with Forest Stewardship Management Plan.
- There is a one-time application fee of \$75.00. Applications must be filed before July 1st directly to the State of Ohio. Website for information;
forestry.ohiodnr.gov
- Terms of Reduction- The program is continuous unless the land changes, ownership changes, or the landowner withdraws from the program. There are no charges for withdrawing from the program.
- A list of state approved foresters is available at the Auditors Office.