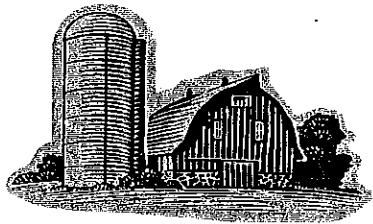


TAX REDUCTION FOR AGRICULTURAL AND FOREST LAND



Janet Esposito
Portage County
Auditor

Office Hours 8:00 a.m. - 4:30 p.m.,
Monday – Friday

Office of the Auditor
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Ravenna, Ohio 44266-1217

CURRENT AGRICULTURAL USE VALUE (CAUV)

*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 may be eligible. Land must be 10 acres or more of tillable land to qualify. If the farm is less than 10 acres tillable, the average **gross income** must be \$2,500 per year for three years prior to application and an anticipated income of \$2,500 for the year of application.

*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 an 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 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 continue on the program. Only if it is determined that the property no longer meets the qualifications required by the Ohio Revised Code will the property be removed.

*There is a one-time application fee of \$25. Application may be made after the first Monday of January and prior to 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.

OHIO FOREST TAX LAW (OFTL)

*A minimum of 10 acres must be in forest land exclusive of home site and other buildings, and not less than 120 feet wide.

*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 demonstrate the intent to engage in management by completing a prescribed forest practice.

*Every five years the State Forester shall examine the site to determine compliance with the Forest Stewardship Management Plan.

*There is a one-time application fee of \$50. Applications must be filed before July 1st directly to the state.

***Terms of Reduction.** The program is continuous unless the land changes, ownership changes, or the landowner withdraws. There are no charges for withdraw.

*A list of state approved foresters is available at our office.

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