

Conservation

Effective 2017, all parcels that have a conservation plan or are engaged in conservation practice will have significant changes to their tax bill.

“Tracts, lots, or parcels of land...will be valued at the lowest valued of all soil types listed in the commissioner’s annual publication of the per-acre agricultural use values for each soil type in the state.”

For those parcels engaged in conservation practice, contact the Lucas County Auditor regarding how to proceed to ensure that they can benefit from the law.

CAUV Contacts

Ohio Farm Bureau

(800) 333-8015 or (419) 849-2128
ofbf.org/counties/lucas

Ohio Department of Tax Equalization

(614) 466-5744
tax.ohio.gov

FSA (Farm Service Agency)

(419) 335-6061
fsa.usda.gov

Ohio Department of Natural Resources

(419) 424-5004
ohiodnr.gov

Contact Us

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CAUV

Current Agricultural Use Valuation



Information for
Lucas County Residents

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What is CAUV?

Current Agricultural Use Valuation (CAUV) is a tax incentive offered to owners of farmland in the State of Ohio.

CAUV allows qualified agricultural land to be valued at its current agricultural use value instead of the fair market value for real property tax purposes.

Only land **specifically used for agriculture** may receive the CAUV value. Qualifying land must be used exclusively for agricultural purposes for at least 3 years prior to application. Land that is less than 10 acres must show a gross income for the past 3 years of at least a \$2,500 average.

Homes and outbuildings not used for agriculture are still valued at fair market value.

Changes in Value

Changes in market land value does not equate to the same percentage change in taxes.

Taxes paid by the landowner may not change in the same proportion as the value due to:

- Tax credits
- Expiration of levies
- Changes in reduction factors
- All lands are revalued every 3 years, including parcels enrolled in CAUV

How is CAUV Calculated?

Unlike fair market value appraisals, CAUV values are calculated by soil type (about 3,650 types in Ohio). The numbers entered in the formula are designed to reflect the true value of agriculture in the State of Ohio.

The State of Ohio Department of Taxation's Formula Using Five Factors apply to three crops: corn, soy beans, and wheat.

The five factors are:

- **Cropping Pattern**
- **Crop Prices**
- **Crop Yields**
- **Non-land Production Costs**
- **Capitalization Rate**

Calculations for the five factors over a seven year period are performed on all of the soil types in Ohio.

Historical average CAUV value for Lucas County is an approximately 70% reduction from market value

CAUV Forest Land

Commercial timber can qualify under CAUV. Standard CAUV criteria apply including the \$2,500 annual gross revenues requirement for parcels less than 10 acres.

If the forest parcels are 10 acres or more, it is recommended for property owners to contact the Ohio Department of Natural Resources Division of Forestry to inquire regarding the Ohio Forest Tax Law (OFTL) discount. Any tract eligible for both CAUV and OFTL **can only enroll in one of the programs**. Forest land owners may call the Ohio Dept. of Natural Resources to determine which program will provide the most tax savings.

Soil Value

Soil tables used in the valuation of farm land are updated during the scheduled county wide Revaluation and Triennial updates. Soil values are calculated by the Ohio Department of Taxation.

For information regarding current value tables adopted by the Ohio Department of Taxation, please call (614) 466-5744 or visit tax.ohio.gov