Application no._____ County_____ Tax year_____ DTE 109 Rev. 09/25

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 ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last 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 current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay	
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	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
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

DTE 109
Rev. 09/25

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 hemp if licensed under R.C. 928.02, as well as 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 or leasehold that is otherwise devoted exclusively to agricultural use, provided that (1) at least 50% of the feedstock used in the production is derived from agricultural feedstock (2) at least 20% is derived from parcels of land under common ownership or leasehold, and (3) none of the feedstock consists of human waste. Agricultural feedstock is manure and food waste, and human waste includes sludge as defined in R.C. 6111.01. 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.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of **the first day of January of the tax year** and described on the initial application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

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 ten or more otherwise 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. **NOTICE: If you provide an email address the county auditor may choose to send any notices the auditor is required to send regarding this application by email and regular mail instead of by certified mail.**
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 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. Attach verification of gross income for the last three years. If **ten or more acres** are farmed, provide the number of acres and land use for the last 3 years (first three columns). Please do not attach documentation of income if the farm has **ten or more acres** used for agricultural production.
Line 5	List the acreage in each crop or land use anticipated for the current year. 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. If used for conservation practices (25% or less of total qualifying land), explain (on an attachment to this application) how the practices abate soil erosion in the farming operation. Attach a map showing the boundaries of the conservation practices.