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**Important Answers about the
CAUV PROGRAM**

The Save Open Spaces amendment to Ohio’s Constitution was passed by the greatest plurality of any amendment put before Ohio’s voters up to that time. The amendment created the Current Agricultural Use Value (CAUV) program. The amendment’s goal was two-fold: preserve farmland and open spaces and ensure that land used for commercial agricultural production was valued and taxed based on capitalizing the land’s expected net farm income rather than on its current market value, thereby protecting commercial agricultural producers from inflated market values caused by land developers and speculators.

The *Ohio Administrative Code* 5703-25-30 and the *Ohio Revised Code* 5713.30 require the County Auditor to perform compliance inspections of land enrolled in the CAUV program. The inspection program ensures that only land currently being used for commercial agricultural production is enrolled in this tax-reduction program, thus ensuring the program’s integrity.

What kind of property may apply for the CAUV program? A commercial agricultural producer whose property is devoted exclusively to commercial agricultural use, as defined in the *Ohio Revised Code*, may apply for the CAUV program.

How does a property qualify for the CAUV program?

1. There must be at least 10 acres of “land devoted exclusively to agricultural use” (*Ohio Revised Code* 5713.30 and *Ohio Administrative Code* 5703-25-30). If the property has fewer than 10 acres, those acres must provide a proven gross income of at least \$2,500 per year for the most recent three years.
2. Land uses which the State of Ohio consider as commercial agricultural are: farming, ranching, apiculture, aquaculture, horticulture, viticulture, animal husbandry (including the care and raising of livestock, equine, and fur-bearing animals), poultry husbandry and the production of poultry and poultry products, dairy production, the production of field crops, tobacco, fruits, vegetables, nursery stock, ornamental shrubs and trees, flowers, sod or mushrooms, and timber (in some cases). (Source: *Ohio Revised Code* 5713.30 (A)(1).)

Also, “Land which qualified for payment or other compensation under a land retirement or conservation program under an agreement with an agency of the federal government” may also qualify for the program. (Source: *Ohio Revised Code* 5713.30 (A)(1).)

3. New and renewal CAUV applications are accepted between the first Monday in January and the first Monday in March. New applications require a \$25 fee payable to the County Auditor.
4. The County Auditor inspects the property to ensure the use(s) qualifies for the reduction.
5. The County Auditor notifies the property owner whether or not the land qualifies for the reduction.

If only part of an agricultural property is used for agricultural production, is the whole property eligible for the CAUV program? Any part of a commercial agricultural property not used for a commercial agricultural use is ineligible for inclusion in the CAUV program

Are the buildings on a CAUV-enrolled property included in the tax reduction ? Only land devoted to commercial agricultural use is included in the tax reduction. The value of a one-acre homesite, and the value of all buildings on the property, is calculated based on current market value.

How is the land's CAUV value calculated? The State of Ohio uses several criteria in calculating CAUV land values. In extremely simplistic terms these include:

1. The land's capability class, as shown on the U.S.D.A. Soil Conservation Service soil maps.
2. The soil productivity index for that property's soils as published in The Ohio State University's Cooperative Extension Service *Ohio Soils with Yield Data and Productivity Index Bulletin*.
3. The land's slope, erosion, and drainage as published in the County's soil survey. Then,
4. Seven year average prices for four crops (corn, soybeans, wheat and hay) are applied to crop yields for each soil type to obtain an average gross income.
5. Basic costs are deducted from the gross receipts.
6. The net return is divided by a calculated capitalization rate.

Where can I find a copy of the soil types and rate comparison? The last page of this information sheet includes the soil types in Fulton County with per acre rates for years 1999 thru 2008.

Who develops the CAUV land values? Each year an agricultural advisory committee meets to advise the tax commissioner on economic, technological and other current developments that might be considered in the determination of agricultural land values. The committee reviews "the various factors considered in arriving at agricultural use land values" and evaluates "new developments in order to make a recommendation to the commissioner" to be used in valuing agricultural use land for the next tax year. (Source: *Ohio Administrative Code 5703-25-30*.)

Who serves on the agricultural advisory committee? The membership of the committee is, by law, composed of "a representative from such farm related organizations and public agencies having knowledge in this [agricultural] field as may be designated by the commissioner. . . The appointment to and service on the agricultural advisory committee will be voluntary and there will be no reimbursement. . . for any expenses." (Source: *Ohio Administrative Code 5703-25-30*.)

Committee members include the Farm Bureau, Ohio Grange, OSU Cooperative Extension Service (Agronomy & Agricultural Economics), Natural Resources Conservation Service, Ohio Department of Natural Resources Division of Soil & Water Conservation, Ohio Farmers Union, Ohio Society of Farm Managers & Rural Appraisers, and others.

Is there an opportunity to discuss the valuation formula's creation? The agricultural advisory committee meets in October to discuss possible changes and adjustments in rates. In February an open meeting is held to officially adopt the rates for the current year. Both meetings are open to the public. Ask your County Auditor or Farm Bureau representative for the dates and locations of the meetings.

Where can I find more information about the Current Agricultural Use Value (CAUV) program? You can find more information about Ohio's CAUV program by talking with your County Auditor

This information is provided by:

BRETT J. KOLB

Fulton County Auditor

IF YOU PREFER, YOU MAY CALL US TO VERIFY THE INFORMATION WE HAVE FOR YOUR PROPERTY

AUDITOR'S OFFICE 419-337-9200

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FULTON COUNTY SOIL TYPES

Type	Name	Texture	SLOPE	Erosion	CROP						WOODS						Percent of County	Acres in County	
					1999	2002	2005	2008	2011	2014	1999	2002	2005	2008	2011	2014			
AD	Adrian	MUCK	0 - 1%	S	\$160	\$100	\$100	\$100	\$600	\$1,840	\$70	\$100	\$100	\$100	\$200	\$840	0.25%	528.57	
BCA	Bixler	LFS	0 - 3%	S	\$280	\$130	\$100	\$200	\$860	\$2,200	\$70	\$100	\$100	\$100	\$200	\$1,200	0.83%	1,771.53	
BNA	Blount	L	0 - 2%	S	\$500	\$330	\$120	\$490	\$1,310	\$3,030	\$70	\$100	\$100	\$100	\$310	\$2,030	3.24%	6,894.41	
BNB	Blount	L	2 - 6%	S	\$460	\$300	\$110	\$480	\$1,110	\$2,380	\$70	\$100	\$100	\$100	\$200	\$1,380	3.68%	7,813.11	
BOB	Blount-Rimer	CL	2 - 6%	S	\$250	\$100	\$100	\$220	\$620	\$1,740	\$70	\$100	\$100	\$100	\$200	\$740	1.18%	2,503.87	
BRB	Boyer	LS	1 - 6%	S	\$210	\$100	\$100	\$130	\$570	\$1,620	\$70	\$100	\$100	\$100	\$200	\$1,120	0.17%	363.34	
BYA	Brady	SL	0 - 3%	S	\$160	\$100	\$100	\$100	\$630	\$1,760	\$70	\$100	\$100	\$100	\$200	\$760	0.92%	1,951.04	
CH	Cohoctah	FSL	0 - 2%	S	\$480	\$310	\$100	\$290	\$1,200	\$2,910	\$70	\$100	\$100	\$100	\$200	\$1,910	0.02%	42.10	
CN	Colwood	L	0 - 2%	S	\$1,040	\$850	\$630	\$1,160	\$2,360	\$5,030	\$70	\$100	\$100	\$160	\$1,360	\$4,030	2.34%	4,978.63	
DFA	Del Rey	SIL	0 - 2%	S	\$430	\$260	\$100	\$410	\$1,120	\$2,760	\$70	\$100	\$100	\$100	\$200	\$1,760	1.82%	3,868.78	
DMA	Digby	L	0 - 3%	S	\$530	\$360	\$150	\$510	\$1,370	\$3,210	\$70	\$100	\$100	\$100	\$370	\$2,210	0.36%	813.12	
DTA	Dixboro	FSL	0 - 3%	S	\$280	\$120	\$100	\$210	\$860	\$2,180	\$70	\$100	\$100	\$100	\$200	\$1,180	0.70%	1,490.31	
EE	Eel, ff-ph	L	0 - 2%	S	\$370	\$190	\$100	\$150	\$940	\$2,460	\$70	\$100	\$100	\$100	\$440	\$1,960	0.09%	201.17	
FTA	Fulton	SICL	0 - 2%	S	\$190	\$100	\$100	\$100	\$670	\$1,820	\$70	\$100	\$100	\$100	\$200	\$820	2.91%	6,178.66	
FTB	Fulton	SICL	2 - 6%	S	\$140	\$100	\$100	\$100	\$430	\$1,410	\$70	\$100	\$100	\$100	\$200	\$410	0.82%	1,736.93	
GAB	Galen	LFS	1 - 6%	S	\$360	\$200	\$100	\$360	\$930	\$2,360	\$70	\$100	\$100	\$100	\$430	\$1,860	0.60%	1,059.45	
GF	Gilford	FSL	0 - 2%	S	\$810	\$620	\$400	\$850	\$1,910	\$4,180	\$240	\$100	\$100	\$100	\$910	\$3,180	3.39%	7,204.37	
GNB2	Glynwood	L	2 - 6%	M	\$170	\$100	\$100	\$100	\$480	\$1,530	\$70	\$100	\$100	\$100	\$200	\$1,030	1.95%	4,149.54	
GNC2	Glynwood	L	6-12%	M	\$160	\$100	\$100	\$100	\$360	\$1,320	\$70	\$100	\$100	\$100	\$200	\$820	0.40%	869.35	
GND2	Glynwood	L	12 - 18%	M	\$100	\$100	\$100	\$100	\$300	\$850	\$70	\$100	\$100	\$100	\$200	\$350	0.02%	31.87	
GOC3	Glynwood	CL	6-12%	SE	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.08%	165.59	
GR	Granby	LFS	0 - 2%	S	\$480	\$320	\$100	\$460	\$1,300	\$3,020	\$70	\$100	\$100	\$100	\$300	\$2,020	3.94%	8,375.82	
HKA	Haskins	L	0 - 3%	S	\$560	\$390	\$170	\$570	\$1,410	\$3,270	\$70	\$100	\$100	\$100	\$410	\$2,270	5.37%	11,399.23	
HO	Hoytville	CL	0 - 2%	S	\$740	\$560	\$340	\$780	\$1,770	\$3,930	\$70	\$100	\$100	\$100	\$770	\$2,930	13.54%	28,778.06	
KFA	Kibbie	FSL	0 - 2%	S	\$160	\$580	\$350	\$820	\$1,760	\$3,930	\$70	\$100	\$100	\$100	\$760	\$2,930	2.67%	5,662.34	
LA	Lamson	FSL	0 - 2%	S	\$410	\$240	\$100	\$370	\$1,110	\$2,620	\$70	\$100	\$100	\$100	\$200	\$1,620	0.43%	908.95	
LC	Latty	SICL	0 - 2%	S	\$690	\$340	\$130	\$490	\$1,260	\$2,960	\$70	\$100	\$100	\$100	\$510	\$2,210	4.24%	9,013.77	
LFL	Lenawee	SICL	0 - 2%	S	\$770	\$590	\$370	\$810	\$1,810	\$4,010	\$70	\$100	\$100	\$100	\$810	\$3,010	2.60%	5,532.68	
MF	Merrill	L	0 - 2%	S	\$830	\$650	\$430	\$900	\$1,930	\$4,270	\$70	\$100	\$100	\$100	\$930	\$3,270	9.19%	19,516.94	
MO	Millgrove	L	0 - 2%	S	\$1,060	\$870	\$650	\$1,200	\$2,380	\$5,030	\$70	\$100	\$100	\$200	\$1,380	\$4,030	1.38%	2,940.75	
NNA	Nappanee	L	0 - 2%	S	\$350	\$190	\$100	\$300	\$1,000	\$2,480	\$70	\$100	\$100	\$100	\$200	\$1,480	3.31%	7,029.81	
NNB	Nappanee	L	2 - 6%	S	\$310	\$160	\$100	\$290	\$790	\$2,150	\$70	\$100	\$100	\$100	\$200	\$1,150	0.31%	650.29	
OAB	Oakville	FS	0 - 6%	S	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.11%	228.87	
OAC	Oakville	FS	6-12%	S	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.05%	113.71	
ORB	Oshtemo	LS	0 - 6%	S	\$110	\$100	\$100	\$100	\$330	\$1,200	\$70	\$100	\$100	\$100	\$200	\$700	0.35%	744.58	
OTB	Ottokee	FSL	0 - 6%	S	\$260	\$110	\$100	\$150	\$770	\$2,000	\$70	\$100	\$100	\$100	\$270	\$1,500	5.52%	11,734.98	
OUB	Ottokee-Glynwood	C	3 - 8%	S	\$170	\$100	\$100	\$120	\$440	\$1,420	\$70	\$100	\$100	\$100	\$200	\$920	1.01%	2,138.46	
PEB	Perrin	SL	2 - 6%	S	\$360	\$200	\$100	\$350	\$910	\$2,320	\$70	\$100	\$100	\$100	\$410	\$1,820	0.20%	417.58	
PM	Pewamo	CL	0 - 2%	S	\$760	\$580	\$360	\$800	\$1,910	\$4,020	\$70	\$100	\$100	\$100	\$810	\$3,020	3.94%	8,372.37	
PS	Psammaquents, nearly level		0 - 2%		\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.03%	61.03	
RBB	Rawson	SL	2 - 6%	S	\$430	\$250	\$100	\$390	\$1,030	\$2,560	\$70	\$100	\$100	\$100	\$530	\$2,060	0.67%	1,433.84	
RNA	Rimer	LFS	0 - 3%	S	\$260	\$110	\$100	\$170	\$820	\$2,140	\$70	\$100	\$100	\$100	\$200	\$1,140	2.22%	4,707.21	
SDB	Seward	LFS	2 - 6%	S	\$120	\$100	\$100	\$100	\$410	\$1,380	\$70	\$100	\$100	\$100	\$200	\$880	1.20%	2,552.17	
SDC	Seward	LFS	6-12%	S	\$100	\$100	\$100	\$100	\$300	\$1,120	\$70	\$100	\$100	\$100	\$200	\$620	0.10%	202.04	
SFB2	Shinrock	SICL	2 - 6%	M	\$310	\$160	\$100	\$310	\$820	\$2,120	\$70	\$100	\$100	\$100	\$320	\$1,620	0.24%	516.31	
SFC2	Shinrock	SICL	6-12%	M	\$280	\$140	\$100	\$300	\$620	\$1,740	\$70	\$100	\$100	\$100	\$200	\$1,240	0.14%	291.90	
SGB2	Shinrock Tuscola	CL	3 - 8%	M	\$170	\$100	\$100	\$120	\$500	\$1,560	\$70	\$100	\$100	\$100	\$200	\$1,060	0.38%	803.28	
SH	Shoals, ff-ph	SIL	0 - 2%	S	\$300	\$150	\$100	\$100	\$930	\$2,310	\$70	\$100	\$100	\$100	\$200	\$1,310	0.45%	952.97	
SO	Sloan, ff-ph	SICL	0 - 2%	S	\$650	\$420	\$170	\$400	\$1,550	\$3,420	\$70	\$100	\$100	\$100	\$550	\$2,420	2.32%	4,934.28	
SPB	Spinks	FS	1 - 6%	S	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	1.63%	3,457.71	
SPC	Spinks	FS	6-12%	S	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.81%	1,728.75	
SPD	Spinks	FS	12 - 18%	S	\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.12%	252.12	
TDA	Tedrow	LFS	0 - 3%	S	\$100	\$100	\$100	\$100	\$330	\$1,210	\$70	\$100	\$100	\$100	\$200	\$230	3.69%	7,625.32	
TUB	Tuscola	FSL	3 - 8%	S	\$440	\$270	\$100	\$450	\$990	\$2,420	\$70	\$100	\$100	\$100	\$490	\$1,920	0.51%	1,079.85	
UO	Udorthens	L	Cut & Fill Land		\$100	\$100	\$100	\$100	\$300	\$350	\$70	\$100	\$100	\$100	\$200	\$230	0.02%	39.12	
WF	Wauseon	FSL	0 - 2%	S	\$360	\$210	\$100	\$310	\$1,090	\$2,580	\$70	\$100	\$100	\$100	\$200	\$1,580	1.72%	3,662.34	
																	100.00%	212,465.21	
					1999	2002	2005	2008	2011	2014	1999	2002	2005	2008	2011	2014			
					Average Price Per Acre	\$355.71	\$240.36	\$153.21	\$327.14	\$914.11	\$2,189.29	\$73.04	\$100.00	\$100.00	\$102.86	\$358.39	\$1,471.61		
					Average Dollars Up/Dn		-\$115.36	-\$87.14	\$173.93	\$586.96	\$1,275.18		\$26.96	\$0.00	\$2.86	\$255.54	\$1,113.21		
					Average Percent Up/Dn		-32%	-36%	114%	179%	139%		37%	0%	3%	248%	311%		