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Medina County Auditor

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MONDAY - FRIDAY

8 AM - 4:30 PM

CAUV

CURRENT

AGRICULTURAL

USE

VALUE

How Does **CAUV** Work?

Current Agricultural Use Value (CAUV) is a program where Farm Land is taxed at a rate that reflects its value of its agricultural purposes instead of its value as development property. This will result in a lower tax bill for worthy farms.



Contact Us

Auditor Office: 330-725-9754

www.medinacountyauditor.org



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USE VALUE

General Requirements

- To have land valued for real property tax purposes at the current value it has for agricultural use, the owner files an application with the Medina County Auditor's Office. The Auditor's Office then views the land, or causes it to be viewed, and determines whether it is "land devoted exclusively to agricultural use."
- The land [all or in part] must be devoted exclusively to the **commercial production** of agricultural products for the three years preceding the year of application.
- Each parcel must have 10 qualifying acres or more. If there are less than 10 acres that would qualify, the average gross income must be \$2,500 per year from the sale of agricultural products [ground rent does not count] for the three prior years. If actual income figures are unavailable for the three year period, evidence of anticipated qualifying income may be submitted.
- There is a one time \$25 application fee for a new application. The owner must reapply annually.

Who May File?

- The property owner [this includes any person owning a fee simple, fee tail, life estate, or the buyer on land installment contract].
- May be a group of persons.
- All parcels on the application must have the same legal owner. If there are multiple owners, all owners must be the same.
- Parcels with different owners can not be combined on one application.
 - No exception exists for married couples or other family members.
 - No exception exists for trusts and corporations.

What Land May Be Included For Application?

- Tracts, lots of parcels owned by the same person and farmed as a unit. Parcels do not need to be contiguous.
- Common ownership restriction still applies.



When Must The Application Be Made?

The application for CAUV begins the first **Monday in January**. The deadline for new applications and renewal applications is the first **Monday in March**.



TELEPHONE DIRECTORY

AUDITOR ANTHONY P. CAPRETTA 330-764-8051
CAUV/Forestry 330-725-9759

What Uses Are Permitted?

- Statute requires exclusive use for a **commercial** agricultural purpose.
 - Exclusive use means primary use. A primary use test includes an examination of the quantity and quality of the use for which the property is utilized.
 - An incidental use should not disturb or limit the primary use of the property.
 - Various sections of land may have different primary uses.
- Evidence of exclusive agricultural production would include a combination of such items as vendor's license, I.R.S. Schedule F, contracts with purchasers for your farm products, etc. Production should be within the established market average for a given acreage. Please note that presentation of any one piece of evidence may not be enough to prove commercial agricultural use.
- Includes traditional activities, basically growing crops or animals, e.g. field crops, dairy farms, livestock operations, and commercial timberland.
- Some not so traditional growing of e.g. nursery stock, ornamental trees, sod, fish, beekeeping, or exotic animals.
- Idle land may qualify if it meets certain criteria:
 - Idle use provision applies only to land on CAUV for the previous years.
 - Interim activity can not interfere with the return of the property to an agricultural use.
 - Land may be idle for one year. If the land is idle for a second year, the owner must demonstrate good cause. The property must return to **commercial** agriculture the third year.
- Use of property for a non-commercial agricultural purpose does **NOT** qualify for CAUV, e.g. firewood, home gardens, landscaping, pet animals, pasture for personal use, and most wildlife conservation programs.