



Anthony P.
CAPRETTA

Medina County Auditor

144 N. BROADWAY STREET

ROOM 301

MEDINA, OHIO 44256

MONDAY - FRIDAY

8 AM - 4:30 PM

OFTL

OHIO

FOREST

TAX

LAW

What Is **OFTL**?

OFTL stands for Ohio Forest Tax Law. OFTL is administered by the Ohio Department of Natural Resources, Division of Forestry, according to the Ohio Revised Code and the Ohio Administrative Code. In exchange for the tax reduction conferred by Ohio's forest property tax laws, landowners agree to manage their forest land for the commercial production of timber and other forest products and to abide by pertinent rules and regulations.



Contact Us

Auditor Office: 330-725-9754

www.medinacountyauditor.org



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Forest Land Defined:

According to the Ohio Administrative Code, “forest land” is defined as:

“Land for which the primary purpose is the growing, managing, and harvesting of a merchantable forest product of commercial species under accepted silvicultural systems through natural or artificial reforestation methods and for which there is an approved forest management plan. The forest land shall consist of a stand or stands of commercial species of forest trees which contain at least fifty square feet of basal area or at least three hundred stems per acre which shall be evenly distributed throughout the stand.”

General Requirements

- A minimum of 10 acres must be in forest land - home-site and buildings excluded.
- There is a one-time \$75 application fee.
- To be considered forest land, there must be 10 acres of contiguous forest not less than 120' wide.
- All forest land 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 forest land can be certified, the owner must demonstrate the intent to engage in management by completing a prescribed practice.
- Every five years the Division shall examine the forest to determine compliance with the Forest Stewardship Management Plan.

How To Apply?

- Obtain a copy of “Application for Classification of Forest Land” (FT-6) from the Ohio Division of Forestry (DoF) through your service forester or from the DoF website (ohiodnr.com/forestry). After completing the form, return it to your service forester along with:
 - 1) A copy of your most recent property tax bill, available at the Medina County Auditor’s Office;
 - 2) Three photocopies of aerial photos of your property, available at your county Farm Service Agency (FSA) office, located at the U.S. Department of Agriculture (USDA) Service Center; and
 - 3) A tax plat map, available at Medina County Administration Building’s Tax Map office or county surveyor’s office. Your service forester will then make arrangements to examine your forest land with you to determine if it qualifies. Once you have met all the requirements for application, your service forester will collect from you a non-refundable fee of \$75 and process your application.

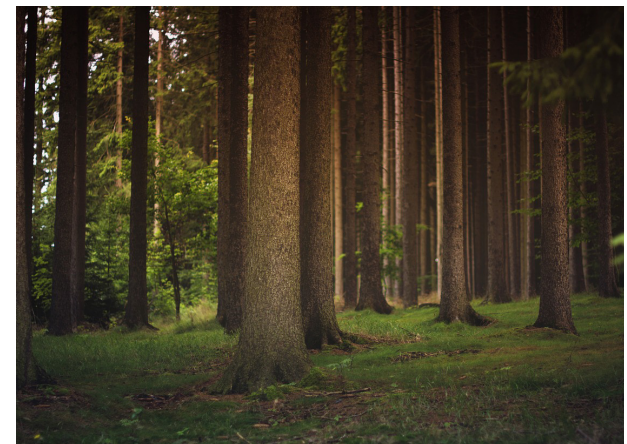


TELEPHONE DIRECTORY

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

Tax Reduction And Terms

- There is a 50 percent real estate tax reduction on the land that is qualified forested acreage.
- This is continuous unless the land use changes, ownership changes or the landowner withdraws from the program. There are no penalties for withdrawal.



What Is The Difference Between CAUV and OFTL In Ohio?

Current Agricultural Use Valuation (CAUV) reduces property taxes through varying rates based on soil types. The Medina County Auditor’s Office administers the program. Ohio Forest Tax Law (OFTL) reduces qualified forested acreage by a 50% reduction in fair market value.