



***\*New Information\****

## ***Changes to the CAUV Program - Effective 1/1/18***

With the passage of the 2017 Budget Bill, the Ohio Legislature made a significant change to how land used exclusively for “conservation practices” is valued under the Current Agricultural Use Valuation (CAUV) program. The following will describe the changes and requirements needed in order to take advantage of the change:

**WHAT CHANGED:** Land enrolled in CAUV or devoted to “conservation practices” will be valued at the lowest value in the soil value table rather than the value for the individual soil type. For example, for Hoytville Clay soil, the tillable soil value for the 2017 tax year is \$3,110 per acre. If it were used exclusively for “conservation practices”, the value for that land would instead be \$230 per acre (the lowest value in the soil table).

**WHEN:** The change is effective in Sandusky County for the 2018 tax year, which is payable in 2019.

**CONSERVATION PRACTICES DEFINED:** The Ohio Revised Code 5713.30(E) defines “conservation practices” as: “practices used to abate soil erosions as required in the management of the farming operation, and include, but are not limited to, the installation, construction, development, planting, or use of grass waterways, terraces, diversions, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds, and cover crops for that purpose”. Most areas planted at any time during the year with row crops do not qualify as “conservation practices”.

**REQUIRED DOCUMENTATION:** To qualify, the landowner **MUST** provide the following:

1. Signed CAUV Renewal Application  
**AND, one (1) of the following:**
2. Copy of a conservation contract with a government agency, including a map. **OR,**
3. Detailed map that shows the exact areas of each parcel that are used exclusively for “conservation practices”.

**HOW TO APPLY:** The required documentation listed above can be:

1. Submitted by mail, **or**
2. Hand delivered to the Auditor’s Office at 100 N. Park Avenue, Suite 109, Fremont, OH 43420. The office is open Monday-Friday from 8:00 am - 4:30 pm.

If you have failed to file the CAUV Renewal Application and/or the Conservation Contract, please file a Board of Revision form between January 2, 2019 and March 31, 2019.

If you have any questions, please contact the Sandusky County Auditor’s Real Estate Office at 419-334-6123.