



****New Information****

Changes to the CAUV Program Effective 1/1/19

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 Wyandot County for the 2019 tax year, which is payable in 2020.

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". Any areas planted at any time during the year with row crops do not qualify as "conservation practices".

HOW TO APPLY: To qualify, the landowner **MUST** adhere to the following process:

Step 1 - Submit a signed **2019 CAUV Renewal Application** to the Auditor's Office.
(Renewal applications will be mailed in January 2019.)

Step 2 - Visit the **Soil and Water Conservation District** for a review of any **Conservation Practices** eligible on your property.

If qualified and approved, the 2019 tax year value will be adjusted to reflect the corrected value.

If you have any questions, please contact the Wyandot County Auditor's Real Estate Office at
(419) 294-1531.