



CAUV

Current Agricultural Use Value

Approved by Ohio voters in 1972 as a Constitutional Amendment to allow qualified land to be value at its current agricultural “use value” for property tax purposes rather than fair market value.

Nancy NIX
Butler County Auditor **CPA**

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Butler County CAUV Snapshot

130,000+ acres enrolled

4,100± parcels

2,130± land owners

Approximately 4,190 acres – or 219 parcels – are currently enrolled in CAUV as Commercial Timber.




Land must be “*devoted exclusively to agricultural use.*”

Land use must be for commercial purposes, i.e. what is grown or raised must be sold.



CAUV Qualifying Ag Use Examples

- Crops (corn, wheat, soy)
- Hay (baled at least twice a year)
- Pasture (for commercial livestock)
- **Commercial Timber** 



Instead of the land producing corn [for example], the land is producing timber...for eventual sale.





Q. What are the prerequisites for applying for CAUV as Commercial Timber?

A1. You must have at least ten (10) acres of woodland and obtain a Woodland/Forestry Management Plan from an Ohio Certified Forester.

A2. A hybrid scenario would be, if you have at least five (5) acres in crops, hay or pasture, and a minimum of five (5) acres of woodland. This would meet the ten (10) requirement for CAUV.



Q. What is a Woodland/Forestry Management Plan?

A site specific conservation plan that contains planned forest related conservation treatment activities for one or more resource concerns.

www.nrcs.usda.gov





Plans are valid for ten (10) years and may include a variety of activities for maintaining healthy timber growth, e.g. creating paths for access, keeping honeysuckle, grapevines, and other invasive vegetation under control, etc.





Q. How do I find a Certified Forester in my area?

There are a number of Certified Foresters who provide management plans in this area. A list of resources will be provided.





Q. What if I am not able to do the work myself?

A1. With cropland, livestock, etc. it is common that the land owner is not the one doing the actual farming. This is applicable to woodland management as well, i.e. the work can be done by anyone, not just the owner.

A2. Programs like EQIP can provide financial assistance specifically for woodland management activities. Contact the Ohio DNR, Division of Forestry for information. 614-265-6694 or www.ohiodnr.gov



CAUV | Commercial Timber

Timber plays a very important role in Ohio agriculture. From building materials to furniture, timber is harvested for products we benefit from and enjoy every day.

CAUV was created to preserve Ohio Agriculture as a vital part of our economy. So remember, to qualify as Commercial Timber, the land use must ultimately be for commercial purposes, so at the times recommended by your Forester, sustainable harvesting must occur.



CAUV | Commercial Timber

Q. How do I apply?

A. Complete the CAUV initial application form (DTE 109) and include a copy of your management plan.

5. List the acreage in each crop or land use for the current year. The entire

| |
|--|
| Anticipated land use for the current year: |
| Commodity crops – corn/soybeans/wheat/oats |
| Hay – baled at least twice a year |
| Permanent pasture – used for commercial animal husbandry |
| Noncommercial woodland – contiguous to 10 (ten) acres of farmed land |
| Commercial timber |
| Other crops – nursery stock/vegetables/flowers |
| Homesite(s) – minimum 1 (one) acre per house |
| Roads/waste/pond |
| Conservation program – CRP/CREP/etc. (provide the contract and map) |
| Conservation practices limited to 25% or less of total acreage (provide map) |
| Other use, e.g. agritourism, biofuel production |
| Total acres – must match acres above |

Application no. _____ County _____ Tax year _____ DTE 109
Rev 01/21

Initial Application for the Valuation of Land at Its Current Agricultural Use
File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name _____ Phone _____ E-mail _____
2. Owner's mailing address _____

3.

| Parcel number | Acres | Parcel number | Acres |
|---------------|-------|---------------|-------|
| | | | |
| | | | |
| | | | |

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is less than ten acres, show the total gross income from agricultural products. If the TOTAL acreage is ten or more acres, specify the number of acres and land use for the last three years.

| Year | Farmed Acres | Use of Land (Crop) | Units/Acre | Price/Unit | Gross Income |
|-------------|--------------|--------------------|------------|------------|--------------|
| Last year | | | | | |
| 2 years ago | | | | | |
| 3 years ago | | | | | |

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

| Anticipated land use for the current year: | Acres |
|--|-------|
| Commodity crops – corn/soybeans/wheat/oats | |
| Hay – baled at least twice a year | |
| Permanent pasture – used for commercial animal husbandry | |
| Noncommercial woodland – contiguous to 10 (ten) acres of farmed land | |
| Commercial timber | |
| Other crops – nursery stock/vegetables/flowers | |
| Homesite(s) – minimum 1 (one) acre per house | |
| Roads/waste/pond | |
| Conservation program – CRP/CREP/etc. (provide the contract and map) | |
| Conservation practices limited to 25% or less of total acreage (provide map) | |
| Other use, e.g. agritourism, biofuel production | |
| Total acres – must match acres above | |

6. Is this land farmed by someone other than the owner? _____ (yes/no) If yes, provide contact information (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: _____ Date: _____

County Auditor's Use Only

Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.

| | |
|------------------|---|
| County auditor | Date filed with county auditor |
| Name on tax list | Taxing district Parcel number Number of acres |



Q. The application lists ‘Noncommercial Woodland.’ What’s the difference?

A. Some amount of woods is commonplace among farms. It is wooded areas directly adjoining cropland or pasture. These areas essentially get a free ride in the program.





Q. Is there a fee to apply?

A. Yes, there is a \$25 fee when applying for CAUV. The fee can be paid in cash or by check (payable to the Butler County Auditor).





Q. When can I apply?

A. Beginning January 2nd and prior to the first Monday of March.





Q. When would I see a reduction in my taxes?

A. Property taxes are a full year in arrears. If you apply in 2024, the reduction would be on taxes billed in 2025.



Q. How much of a tax reduction are we talking about?

A. Under CAUV, land owners pay taxes based on a 'Use Value' per acre of qualifying land instead of 'Market Value' per acre.

On the west side of Butler County, the current average market value per acre of woodland is \$4,500.

The average CAUV value (i.e. 'Use Value') per acre of woodland is \$730.

Using Reily Twp’s current effective tax rate, the following comparison can be estimated.

| Market Value Tax Estimate | | |
|---------------------------|----------|-----------------------|
| | 10 Acres | |
| \$ | 4,500 | Avg Market Value/Acre |
| \$ | 45,000 | Market Value |
| \$ | 15,750 | 35% Assessed |
| | 15.75 | / 1,000 x 40.878911 |
| \$ | 643.84 | Gross Annual |

| CAUV Value Tax Estimate | | |
|-------------------------|----------|---------------------|
| | 10 Acres | |
| \$ | 730 | Avg CAUV Value/Acre |
| \$ | 7,300 | CAUV Value |
| \$ | 2,560 | 35% Assessed |
| | 2.56 | / 1,000 x 40.878911 |
| \$ | 104.65 | Gross Annual |

Q. Are other tax saving programs available specific to woodland?

A. Yes, Ohio DNR offers a Forestry Program, however, a land owner can only apply for one program or the other.



Questions?

