



**Bulletin 26**

**Revised 10/25**

## **A GUIDE TO COUNTY AUDITORS FOR COMMON CURRENT AGRICULTURAL USE VALUE (CAUV) QUESTIONS**



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## **Introduction – County Auditor Responsibilities**

### **The County Auditor's Role in the CAUV Process?**

#### **((R.C. 5713.31(B) and 5713.31(F))**

Ohio Revised Code 5713.31 requires county auditors to determine whether the current owner of any lot, parcel, or tract of land or portion thereof contained in the preceding tax year's agricultural land tax list failed to file an initial or renewal application, as appropriate, for the current tax year with respect to such lot, parcel, or tract or portion thereof. The auditor shall forthwith notify each owner who failed to file an application that unless application is filed with the auditor prior to the first Monday of April of the current year, the land will be valued for real property tax purposes in the current tax year at its true value in money and that the recoupment required by sections 5713.34 and 5713.35 of the Revised Code will be placed on the current year's tax list and duplicate for collection. The auditor shall send that notice either by certified mail or if the auditor has a record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record.

If the auditor determines whether the application or amended application is complete and the information therein is correct, the auditor shall, prior to the first Monday in August, view or cause to be viewed the land described in the application and determine whether the land is devoted exclusively to agricultural use.

This bulletin contains guidance concerning common questions that the Department has received regarding CAUV. Auditors are ultimately responsible for making and defending the decision on whether land qualifies for CAUV. This document is supplemental and as such, should not impact the auditor's responsibilities and need for due diligence when determining whether land qualifies for CAUV.

## **General Information**

### **Who Assigns Soil Types?**

The Department of Taxation does not assign soil types and will direct landowners to their local USDA Service Center.

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According to [The Soil Survey Geographic Database \(SSURGO\)](#) website, soil surveys were conducted over many decades as part of the National Cooperative Soil Survey. Historical Ohio Soil Survey documents are available through this [website](#).

Because navigating these processes can sometimes be frustrating for landowners, we recommend sharing the contact details—such as the phone number or website—of their local USDA Service Center. This information can be accessed through the following link: [Find Your Local Service Center](#).

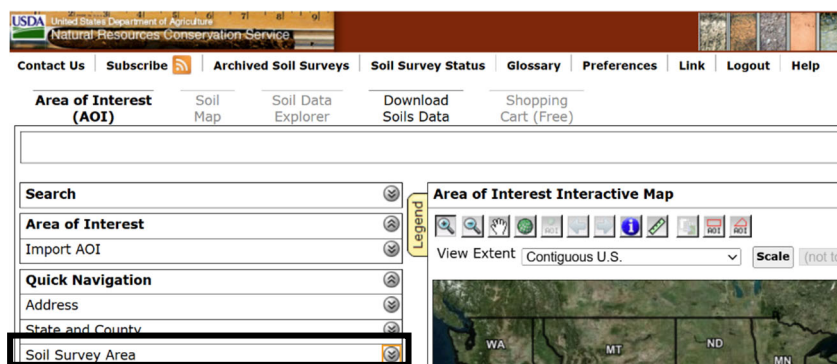
### How Do I Find My Soil Type Without the Map Unit Symbol/The Soil is Not Listed?

When the Department of Taxation publishes the annual CAUV Soil Table, it excludes the map unit symbols that counties typically rely on to identify soil types and assign corresponding CAUV values. Although these symbols simplify local soil identification, they are not standardized across the state—meaning the same symbol may represent different soils in different counties. As a result, establishing a consistent, statewide map unit symbol system is currently unfeasible.

So, what can counties do when they can't find a particular soil on the soil table?

Both the USDA and the Department of Taxation recommend the county follow these steps:

- 1) Visit [the USDA Web Soil Survey](#) and click the Soil Survey Area dropdown.



- 2) Under the State dropdown, select Ohio and then your county and click on the circle next to the County.



**Soil Survey Area**

Set AOI Select Map Units View ?

State: Alabama

County (optional): New Hampshire

Soil Survey Area:

Name	Area	Symbol
<input type="radio"/> Autauga County, Alabama	AL001	
<input type="radio"/> Baldwin County, Alabama	AL003	

**Soil Survey Area**

Set AOI Select Map Units View ?

State: Ohio

County (optional): Ashtabula

Soil Survey Area

Name	Area	Data	Version
	Symbol	Availability	
<input checked="" type="radio"/> Ashtabula County, Ohio	OH007	Tabular and Spatial, complete	Survey Area: Version 23, Aug 27, 2024 Tabular: Version 21, Aug 27, 2024 Spatial: Version 6, Aug 27, 2024

3) Then click on the Set AOI button.

**Soil Survey Area**

Set AOI Select Map Units View ?

State: Ohio

County (optional): Ashtabula

Soil Survey Area

Name	Area	Data	Version
	Symbol	Availability	
<input checked="" type="radio"/> Ashtabula County, Ohio	OH007	Tabular and Spatial, complete	Survey Area: Version 23, Aug 27, 2024 Tabular: Version 21, Aug 27, 2024 Spatial: Version 6, Aug 27, 2024

Show Soil Survey Areas Layer in Map ☐

Set AOI Select Map Units View

4) Then click on Soil Data Explorer near the top of the site and then Soil Reports.

Contact Us | Subscribe | Archived Soil Surveys | **Soil Survey Status** | Glossary | Preferences | Link | Logout | Help

Area of Interest (AOI) | Soil Map | **Soil Data Explorer** | Download Soils Data | Shopping Cart (Free)

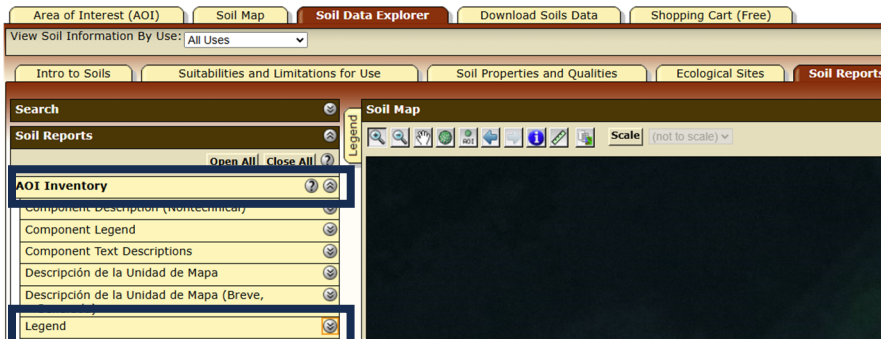
View Soil Information By Use: All Uses

Intro to Soils | Suitabilities and Limitations for Use | Soil Properties and Qualities | Ecological Sites | **Soil Reports**

Search | Soil Map



- 5) Click to expand the AOI Inventory section and then click to expand the Legend section.



- 6) Click on View Soil Report and then click on the Printable Version button on the top right of the site and click View. (This will bring up a PDF with all the soils in your county. Save this PDF)



- 7) In this example, we'll focus on the first soil listed for Ashtabula County:

BkA—Blakeslee silt loam, 0 to 2 percent slopes

- BkA – is the Map Unit Symbol for Ashtabula County
- Blakeslee – is the soil type
- Silt loam is the Surface Texture
- 0 to 2 percent slopes – is the slope range.
- Erosion – if no erosion is mentioned in the soil name (like above) then it is assumed to be slight, or S in the CAUV Table.
  - Erosion of M in the CAUV Table is moderate.
  - Erosion of SE in the CAUV Table is severe and will be mentioned in the soil name.



8) Compare that to the CAUV Table – which lists three Blakeslee soils:

BkA—Blakeslee silt loam, 0 to 2 percent slopes

SOIL SERIES	TEXTURE	SLOPE	EROSION	DRAINAGE	CROPLAND	WOODLAND
BLAKESLEE	SIL	0-2	S	MW	2150	230
BLAKESLEE	SIL	2-6	S	MW	1940	230
BLAKESLEE	SIL	6-12	S	MW	1510	230

While this might seem like a basic example, the same approach is generally effective for identifying most, if not all, soil types across your county.

If you're unable to locate a soil **after** using this method, feel free to contact either Steven Baker, USDA State of Ohio Soil Scientist, at 614-255-2483, or Josh Roloson, CAUV Tax Examiner Specialist, at 614-466-8108 for further assistance.

**If your soil type is not listed on the CAUV Table, Steven can assist in identifying a comparable soil classification for your county.**

## What is the Complaint/Appeal Process?

According to Ohio Revised Code 5715.19(A)(1), “Subject to division (A)(2) of this section, a complaint against any of the following determinations for the current tax year shall be filed with the county auditor on or before the thirty-first day of March of the ensuing tax year or the date of closing of the collection for the first half of real and public utility property taxes for the current tax year, whichever is later:

- (a) Any classification made under section [5713.041](#) of the Revised Code
- (b) Any determination made under section [5713.32](#) or [5713.35](#) of the Revised Code
- (c) Any recoupment charge levied under section [5713.35](#) of the Revised Code

If a landowner applies for CAUV status and receives either a partial or full denial from the county, they may file a complaint with the county board of revision using Form [DTE 2](#). The complaint must be submitted on or before March 31. When completing the form, the landowner should select the box labeled “the valuation of property on the agricultural land list.” Please note that the burden of proof rests with the landowner.

If the landowner disagrees with the ruling of the board of revisions, they can file an appeal with the Ohio Board of Tax Appeals.





A landowner may appeal the CAUV soil rates to the Ohio Board of Tax Appeals within 60 days of the release of the Ohio Department of Taxation's Journal Entry, which is typically issued during the summer.

## **Common CAUV Qualification Situations**

### **Conservation**

According to Ohio Revised Code section 5713.30(E), "Conservation practices are practices used to abate soil erosion 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."

Conservation land is valued at the lowest per acre rate of \$230 an acre.

In nearly all cases, conservation practices qualify for CAUV, but to what extent is determined by the type of conservation practices/program happening on the land.

When a landowner submits a CAUV application, the conservation plan should be reviewed to identify and verify the type of conservation practices in place. For properties enrolled in a federal conservation agreement, the plan should consist of a contract with the administering agency along with a map outlining the land included in the program. For private conservation efforts, landowners are expected to provide a map of the designated area and a brief description of the conservation methods being implemented. If a conservation plan is not submitted with the application, the county auditor should proactively contact the landowner to request the necessary documentation.

Ultimately the decision is up to the auditor to establish the type of conservation practices happening on the land and whether the land should fully qualify for the lowest CAUV per acre rate, or up to 25% of the land should qualify for the lowest CAUV per acre rate.

When reviewing the application and the plan, please use the table below to aid in your decision concerning per acre valuation:



"Federal Conservation Program" path	"Private Conservation" path
Is this conservation?	Demonstrate or establish an existing problem.
Is there a formal agreement?	Where is the existing problem?
Does the farmer get compensation?	Show how the conservation practice addresses the problem.
If so, then the farmer qualifies.	If the farmer can demonstrate all of these, then likely conservation.
<ul style="list-style-type: none"><li>• A federal program that allows for the planting of crops is okay if it meets other requirements.</li><li>• No limitation on land percentage.</li></ul>	<ul style="list-style-type: none"><li>• If farming a cover crop (alfalfa, for example) and then using that alfalfa to feed your cows or to sell, the primary use is no longer conservation.</li><li>• Abate vs. prevent is key. If the action is for prevention, it does not meet the definition.</li><li>• Definition found in 5713.30.</li><li>• Can be up to 25% of land.</li></ul>

The Department has reviewed conservation plans where the landowner enters into an agreement to receive compensation from a third party. The third party has a conservation agreement with the Federal government and argued that this was a qualifying federal program and thus 100% of the land qualified for the lowest CAUV per acre valuation.

If the landowner has an agreement with a third party and that third party contracts with the USDA, this will not qualify 100% of the land for the lowest CAUV per acre valuation, but up to 25% could still be eligible.

The landowner must attach a copy of the agreement or contract to the Initial Application (DTE 109), including the start and end dates of the agreement, the acreage amount of each parcel in conservation, and a map detailing the boundaries of the land in the program.



If a property qualifies for CAUV and the landowner enrolls the property in a H2Ohio program, they will not lose CAUV status. Properties that enroll in a H2Ohio must qualify for CAUV during the application year to keep CAUV status, but being enrolled **solely** in an H2Ohio program does not qualify a property for CAUV status.

### **Common Ownership**

While it is helpful when all parcels are titled to the same individual or entity, since that makes ownership easy for the county auditor to verify, that is not the only way land can meet the ownership requirement. Ohio law recognizes that ownership can be shared or structured in ways that are not immediately obvious from the deed alone.

Even if parcels are titled to different names, they may still be considered under common ownership if there is a clear connection between the owners. For example, land held by family members, related business entities, or trusts with shared control may qualify. What matters is the substance of the ownership, not just the names on paper. County auditors and boards of revision are allowed to consider evidence that shows a unified ownership structure, even when the titleholders differ.

It is important to know that a previous rule requiring identical ownership names does not limit how “common ownership” is defined today. In this context, auditors may look beyond the deed and consider who truly owns or controls the land.

If a landowner is applying for CAUV and their parcels are titled differently, they will need to provide documentation showing how the parcels are commonly owned. Even if a newly acquired parcel qualifies as being under common ownership, it must still be included in the renewal CAUV application to be considered for CAUV valuation. Valuation is not granted automatically; only parcels explicitly listed on the application are eligible.

### **One Economic Unit**

The term “one economic unit” does not have a strict legal definition and can be interpreted broadly under Ohio law. In general, it refers to parcels that operate together as a single, unified farm, regardless of how they are titled or where they are located.

Parcels may be linked by common ownership (as defined above), and while proximity, such as being adjacent or nearby, can help support the claim, it is not required. In fact, some landowners successfully operate a single economic unit that spans multiple counties.

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Ultimately, it is the landowner's responsibility to provide clear evidence that the parcels qualify and function as one agricultural operation and for CAUV valuation. Documentation showing shared management, unified agricultural use, and economic interdependence can strengthen the case for a landowner and should be required when completing a CAUV application.

## **Solar Panels**

Solar projects, referred to as an energy facility within statute, will trigger the loss of CAUV status. An energy facility is defined by Ohio Revised Code 5727.01(P) as, "... one of more interconnected wind turbines, solar panels, or other tangible personal property used to generate electricity from an energy resource owned by the same person..."

Solar panels are generally leased for periods ranging from 20 to 25 years and are designed to remain operational on-site for several decades, classifying them as semi-permanent installations. As stated in the *Recoupment* section, R.C. 5713.34(A)(3) provides an escape clause from recoupment when a CAUV property is converted to an energy facility.

## **Wind Turbines**

While the installation of wind turbines does not automatically disqualify a property from CAUV eligibility, the land must continue to be primarily used for agricultural use to qualify. County auditors should conduct site visits to assess the current use of the property. Ultimately, it is the responsibility of the landowner to provide documentation demonstrating that the primary use remains agricultural in nature.

The physical footprint of a wind turbine, including its foundation, access roads, and any associated infrastructure should not qualify for CAUV valuation. This portion of the property should be taxed at its full market value, while the remaining acreage may retain CAUV status if it continues to meet agricultural use requirements.

## **Woodland**

### *Noncommercial Woodlands*

This is included in the instructions on the DTE 109, but the Department has received questions regarding this topic.

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Woodland is defined in Ohio Administrative Code. 5703-25-30(B)(26) as, "Woodland Land that has at least twenty-five percent shade cover from forest trees. Land that has previously met this definition but currently does not, due to 'clear cutting,' etc., and that has not been developed for other uses shall continue to be classified as woodland. Forest trees are woody plants that have a well-developed stem and usually more than twelve feet in height at maturity. The area must be five acres or more in size. Land that has been planted to forest species shall also be included in this definition."

Noncommercial woodland is only eligible for CAUV, if the woodland is part of a farm with ten or more qualifying acres. Noncommercial Woodland must be adjacent to or part of a qualifying parcel.

- No use requirement for non-commercial woodlands connected to farmlands and no limit on acreage.

### *Commercial Woodlands*

Commercial woodlands may qualify for CAUV status, but eligibility is not automatic as the county auditor must determine whether the landowner is actively managing the woodland to optimize its potential for commercial timber harvest. Simply practicing good ecological stewardship, while beneficial for forest health, may not meet the threshold for CAUV if it lacks a clear commercial intent. The focus is on whether the land is being used as a productive asset in a managed timber operation, not just preserved for conservation. While a formal forest management plan is not required to approve commercial woodland for CAUV, county auditors may request one when the evidence provided by the landowner is insufficient to support a commercial woodland determination.

### **Bee Keeping**

When a landowner with bees applies for CAUV, the Department recommends that the county auditor conduct an on-site inspection to determine whether the land where the hives are located qualifies. Only the acreage directly occupied by the hives is eligible, unless there are additional qualifying uses on the property. However, those uses must be commercial in nature. For example, a landowner cannot grow legumes solely to feed the bees without selling the crop and still claim it as a qualifying use. Additionally, pollinating grounds, or areas where bees forage, do not count toward CAUV acreage. As a result, landowners typically must demonstrate an average annual gross income of at least \$2,500 to meet CAUV eligibility requirements.

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## **Tenant Farming**

Some landowners will lease/rent their land to be used for farming. The leased land must still meet one of the following requirements during the three years preceding an application for CAUV: (1) ten or more acres must be devoted exclusively to commercial agricultural use; or (2) if under ten acres are devoted exclusively to commercial agricultural use, the farm must produce an average yearly gross income of at least \$2,500.

If there is a tenant farming, the tenant's average yearly gross income controls the second prong of this requirement and not the rental payments paid to the landowners.

## **3-Year Rule**

While R.C. 5713.30 requires that land be devoted exclusively to agricultural purposes during the three years prior to an application for CAUV status, it does not require that the agricultural use remain precisely the same during all three of those years.

We have had questions about landowners that have existing CAUV property and want to add additional acreage to their application. Adding additional acreage to one application should be allowed. Further, this additional acreage does not need to meet the three-year rule as the new acreage and the existing CAUV acreage could be considered one economic unit.

## **Nursery/Garden Center**

According to R.C. 5713.30(A)(1)(a), the growth of nursery stock falls within the definition of land devoted to agricultural use. As identified in *Siebenthaler V. Montgomery County Board of Revision*, 74 Ohio App. 3d 103,598 N.E.2d 78 (1991), the production of nursery stock inside of a greenhouse/hoophouses is considered agricultural use. Therefore, the owner of a garden center may apply for CAUV valuation on the portion of the land used to grow nursery stock; however, the retail portion of the operation does not qualify.

We recommend that auditors utilize a Geographic Information System, GIS, and conduct site visits to accurately determine the acreage used for growing purposes and apply CAUV valuation exclusively to that portion of the land.

## **Slow-Growing Agriculture (Christmas Trees, etc.,)**

If a CAUV applicant has less than 10 acres of qualifying CAUV, then they must qualify based on

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the average yearly gross income test. Ohio Revised Code Section 5713.30(A)(2) requires that the land be devoted exclusively to qualifying agricultural uses, such as the commercial production of ornamental trees, nursery stock, or timber and that the activity either produced an average gross income of at least \$2,500 per year over the preceding three years, **or** there is evidence of anticipated gross income of that amount during the current tax year of the application.

This can seem problematic if the applicant is planting slow-growing agriculture – like Christmas Trees or bamboo. Ultimately, site inspection of the slow-growing agriculture will determine if the county feels the property should qualify/continue to qualify for CAUV.

There are no statutory guidelines on how long it should take to produce a ‘crop’ from slow-growing agriculture, but there are best practices/averages depending on the type of agriculture found on the internet.

In contrast, for parcels of ten acres or more, the income requirement is waived. According to Section 5713.30(A)(1)(a), land qualifies for CAUV if it is devoted exclusively to agricultural uses, including the commercial production of ornamental trees or timber, regardless of whether it generates income in the current year. This distinction is especially beneficial for growers of long-term crops like Christmas trees, which may take several years to mature before producing revenue. If the land is actively managed for agricultural purposes, larger tracts can qualify based solely on use.

## **Animal Husbandry**

In short, animal husbandry is the care and breeding of animals for commercial purposes. According to *Twin Farms, LLC v. Licking County Board of Revision*, (March 9, 2020), BTA No. 2018-1185, at 5, horse boarding can qualify as animal husbandry if it’s a part of a larger equine operation. “The use of the property **as a whole** qualifies as animal husbandry under any conventional definition. Horses are boarded, cared for, fed, watered, bathed, breed, auctioned, and sold on the property. Therefore, we find the property qualifies for CAUV status on this basis alone.”



## Recoupment

### What is the conversion of land on CAUV?

Conversion means land on CAUV no longer qualifies for CAUV. There are generally four instances in which land has been converted, including:

- 1) Failure to file a renewal application, unless there is good cause shown
  - *Only the board of revision has authority to determine good cause*
- 2) Failure of a new owner of land on CAUV to file an initial application, unless there is good cause shown
  - *Only the board of revision has authority to determine good cause*
- 3) Land that has been lying idle or fallow for at least three years
  - *However, if the land is idle or fallow due to dredged material being deposited or stored on the land pursuant to a contract between the owner and either ODNR or the U.S. Army Corps of Engineers, then that land continues to qualify for CAUV, but for a maximum of five years*
  - *Note – Land that has been idle for one year is still considered land used for agricultural purposes according to R.C. 5713.30(A)(3) and (4)*
  - *If the land remains fallow for a second year, the auditor should consider the land converted.*
    - *The owner may then file a complaint with the BOR to show good cause why the land remained fallow. If good cause is shown, the land shall remain designated as land devoted exclusively to agricultural use.*
  - *There is no relief for land that remains fallow for three or more years unless it meets the first bullet point above.*
- 4) The land is no longer devoted exclusively to agricultural use

Conversion under #4 – no longer devoted exclusively to agricultural use – is the most complicated form of conversion to determine since there is no bright-line rule. This is a fact-based inquiry that will likely require an inspection of the property. The following are examples of land that is no longer devoted exclusively to agricultural use:

- The construction or installation of an energy facility, as defined in R.C. 5727.01





- *The converted land includes only the portion of the property on which there is an energy facility*
- Property development, such as for residential or non-agricultural commercial purposes
  - *However, if the development is incidental to the overall qualifying agricultural use (e.g., construction of a shed to store agricultural equipment), then such land continues to qualify for CAUV*
- For land less than ten acres, the actual or anticipated annual gross income is less than \$2,500
- The land is being used inconsistently with R.C. 5713.30(A)

These examples are a non-exhaustive list. The county auditor is responsible for determining whether the land has been converted and, therefore, subject to recoupment.

### **Who is responsible for recoupment?**

If land currently on CAUV is purchased and the new owner does not continue CAUV, the new owner is responsible for recoupment.

If land currently on CAUV is purchased and the new owner already has a qualified CAUV parcel – the purchased land can be incorporated into the already qualified CAUV parcel as one economic unit. As stated above, the purchased land does not need to meet the three-year rule and is not eligible for recoupment.

### **Are there situations when recoupment does not need to be charged?**

R.C. 5713.34(A)(3) provides an escape clause from recoupment when a CAUV property is converted to an energy facility (including solar).

“A charge shall not be levied under this section for the conversion of a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use if the conversion is incident to the construction or installation of an energy facility, as defined in section 5727.01 of the Revised Code, and if the remaining portion of the tract, lot, or parcel continues to be devoted exclusively to agricultural use.”

Depending on the size and layout of the solar installation, there may be insufficient remaining acreage to meet the requirements for continued CAUV eligibility.



R.C. 5713.34, Section 801.290 provides an exemption from CAUV recoupment for agricultural land that has been converted into an environmental response project or a nature water project, if the project receives funding through the H2Ohio Fund.

## **Key Case Law**

Each of these cases involves a unique fact pattern that may not apply to every situation, but they can serve as a useful foundation for decision-making. We recommend reviewing these cases to assess their relevance to specific issues within your county. If necessary, please consult your county prosecutor. **Additionally, consider creating a PDF or printing these documents, as the links may become unavailable in the future.**

**Common Ownership/One Economic Unit (Combining multiple parcels with existing land.)/3-Year Rule**

[Maralgate, L.L.C. v. Greene Cty. Bd. of Revision \(2011\)](#)

**Grain bins not personal property/Business Fixtures** (Click on the Documents tab and Order or Decision)

[Metamora Elevator Co. v. Fulton Cty. Bd. of Revision \(2015\)](#)

**Animal Husbandry/Boarding/Breeding** (Click on the Documents tab and Order or Decision)

[TWIN FARMS, LLC VS. LICKING COUNTY BOARD OF REVISION \(2020\)](#)

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