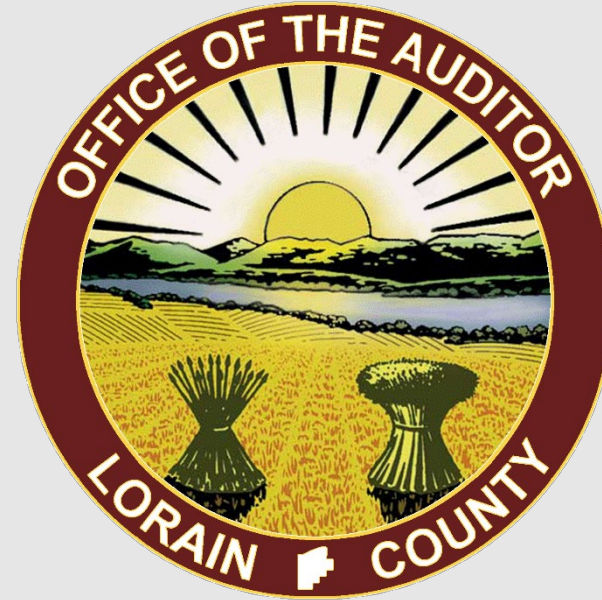


Lorain County Farm Bureau
CAUV Meeting



January 30, 2025

Lorain County Auditor

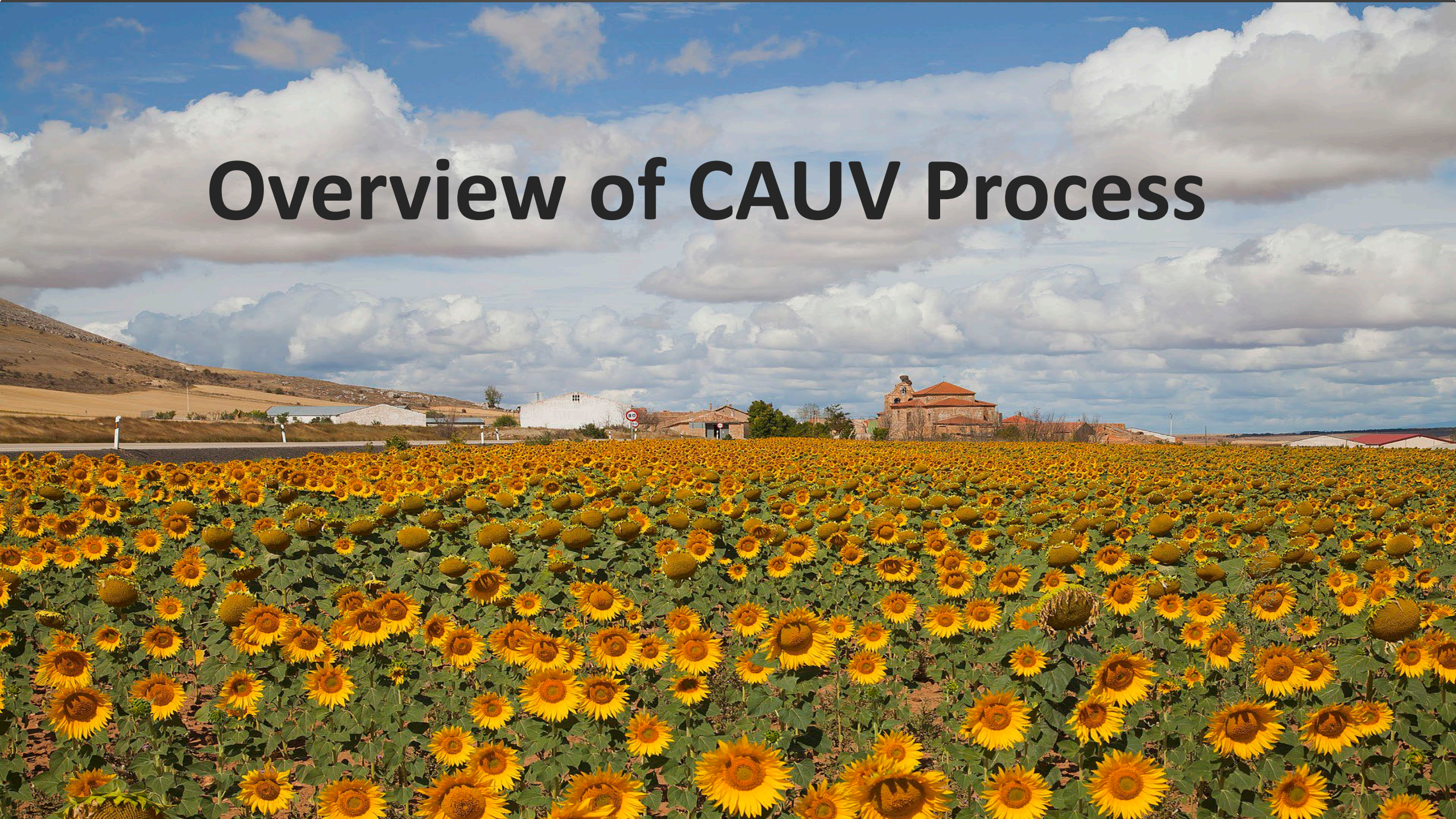


*J. Craig Snodgrass,
CPA, CGFM*

CAUV Meeting Agenda

- *Overview of CAUV Process*
 - *Qualifying land / Application process*
 - *Annual Inspections*
 - *Removal from CAUV & Recoupment*
 - *CRP & Conservation Practices*
 - *CAUV Timetable*
- *New for 2025*
 - *2024 State prescribed soil values*
 - *Auditor's Website*

Overview of CAUV Process



Basic Procedure for Qualifying CAUV Land

New Application



Current Use Test



3-Year Use Test



10 Acre Test

10 or more *QUALIFYING* acres



Adjacent Woodland May Receive
CAUV For Non-Commercial Use

UNDER 10 *QUALIFYING* acres



Income Test

CAUV Initial Application Process

- *Requirements:*
- *\$25 fee*
- *10 + acres qualifying commercial agricultural use*
- *less than 10 acres - must show avg. gross income of \$2500 for 3 years prior to filing application.*

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

CAUV Initial Application Process

- *Initial applications available:*
- *by mail on request*
- *Fillable PDF form on Auditor's website in CAUV Forms*
- *Applications accepted from 1st Monday in January until 1st Monday in March.*

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

CAUV Renewal Application Process

- *Mailed to owners January 15th*
- *Must be filed prior to 1st Monday in March every year*
- *Second notice by certified mail*
- *Failure to file may result in tax increase, and recoupment will be charged.*

Current Agricultural Use Valuation Renewal Application

DTE 109(A)
Rev. 01/21

File with the county auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.

1. Owner's name _____ Application number _____

2. Mailing address _____

Phone _____ Email _____ Tax Year _____ County _____

3.

Parcel number	Acres	Parcel number	Acres

4. If the total acres used for a qualifying commercial agricultural purpose is less than ten (10) acres, show the gross income produced from agricultural products last year from these acres \$____ and projected gross income for the current year \$____. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? _____ (yes/no)
If yes, please attach an explanation regarding the use of these parcels for this year.

6. 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 the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

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

CAUV 2nd Notice Letter

*Sent 2nd Tuesday after the
1st Monday in March.
(ORC 5713.31)*



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

Notice to Refile Application for the Valuation of Land In Accordance with Its Current Agricultural Use

Name

Address

Tax District

Parcel No.(s)

Application No.

In accordance with Ohio Revised Code section 5713.31, you are hereby notified that land described above, previously valued at its Current Agricultural Use Value (CAUV), will be valued at its true value in money and recoupment charges will be levied, unless the enclosed application (DTE 109 or DTE 109A) for the valuation of land in accordance with its current agricultural use is filed with this office prior to the first Monday in April.

County Auditor or representative

Lorain
County

Date

NOTE: *Filing means actual delivery of the application to the office of the County Auditor, and not the date of the U.S. postmark if the application is mailed*

CAUV Income Statement

- *Under 10 acres: income verification required*
- *IRS Schedule F or C*
- *Income statement*
- *Fillable PDF form on Auditor's website in CAUV Forms*

GROSS INCOME WORKSHEET

Farming units with less than 10 acres of cropland must provide proof of \$2,500 gross income annually from commercial agricultural production. This worksheet may also be used to show the total income from a farming operation and if signed it will become the proof of income for either the current year or a future year projection.

If more space is needed, you may use the back of this page or include additional pages.

Agricultural products raised and sold during the _____ calendar year:

Hay:

_____	X	_____	X	_____	=	_____
# Acres	# Bales per Cutting	# Cuttings Per Year	Avg. Price Per Bale			Gross Annual Income
Select Size: Sm/Lrg/Sq						

_____	X	_____	X	_____	=	_____
# Acres	# Tons Avg/Cutting	# Cuttings Per Year	Avg. Price Per Ton			Gross Annual Income

Grain Crops: (corn, wheat, soybeans, other):

_____	X	_____	X	_____	=	_____
Grain Crop	# Acres	Bushels per Acre	Price Per Bushel			Gross Annual Income
_____	X	_____	X	_____	=	_____
Grain Crop	# Acres	Bushels per Acre	Price Per Bushel			Gross Annual Income

Chopped Corn or Hay: (Silage)

_____	X	_____	X	_____	=	_____
Crop	# Acres	# Tons Per Acre	Avg. Price Per Ton			Gross Annual Income

Livestock: (cattle, sheep, hogs, deer, poultry, dogs, other)

_____	X	_____	X	_____	=	_____
Type of Animal	# Animals Sold	Avg. Weight Lbs.	Avg. Price Per Lb.			Gross Annual Income
_____	X	_____	X	_____	=	_____
Type of Animal	# Animals Sold	Price Per Animal				Gross Annual Income

Miscellaneous (Peaches, Apples, Eggs, Pears, Grapes, Home Produced Farm Products)

_____	X	_____	X	_____	=	_____
Product Sold	# Bushels/Pecks/Dozen/Quarts	Price Per Measurement				Gross Annual Income
_____	X	_____	X	_____	=	_____
Product Sold	# Bushels/Pecks/Dozen/Quarts	Price Per Measurement				Gross Annual Income
_____	X	_____	X	_____	=	_____
Product Sold	# Bushels/Pecks/Dozen/Quarts	Price Per Measurement				Gross Annual Income
_____	X	_____	X	_____	=	_____
Product Sold	# Bushels/Pecks/Dozen/Quarts	Price Per Measurement				Gross Annual Income

Note that crops or livestock that are used for personal use cannot be included in the gross income calculation. Prices for the agricultural products should come from published livestock or produce auctions, agricultural periodicals or sale receipts.

I am the owner of parcels _____ and hereby certify under penalties of perjury that the crops or livestock produced on these parcel(s) generated the total gross income of \$ _____ in the last year or are a projection for the current year.

Owner Signature

Date

Tenant Signature

Date

Please complete entire form and return to the Lorain County Auditor's Office.

CAUV Inspection Process

- *1,500 parcels per year*
- *All new applications are inspected*
- *Appraisers are trained Auditor employees*



CAUV Inspection Process

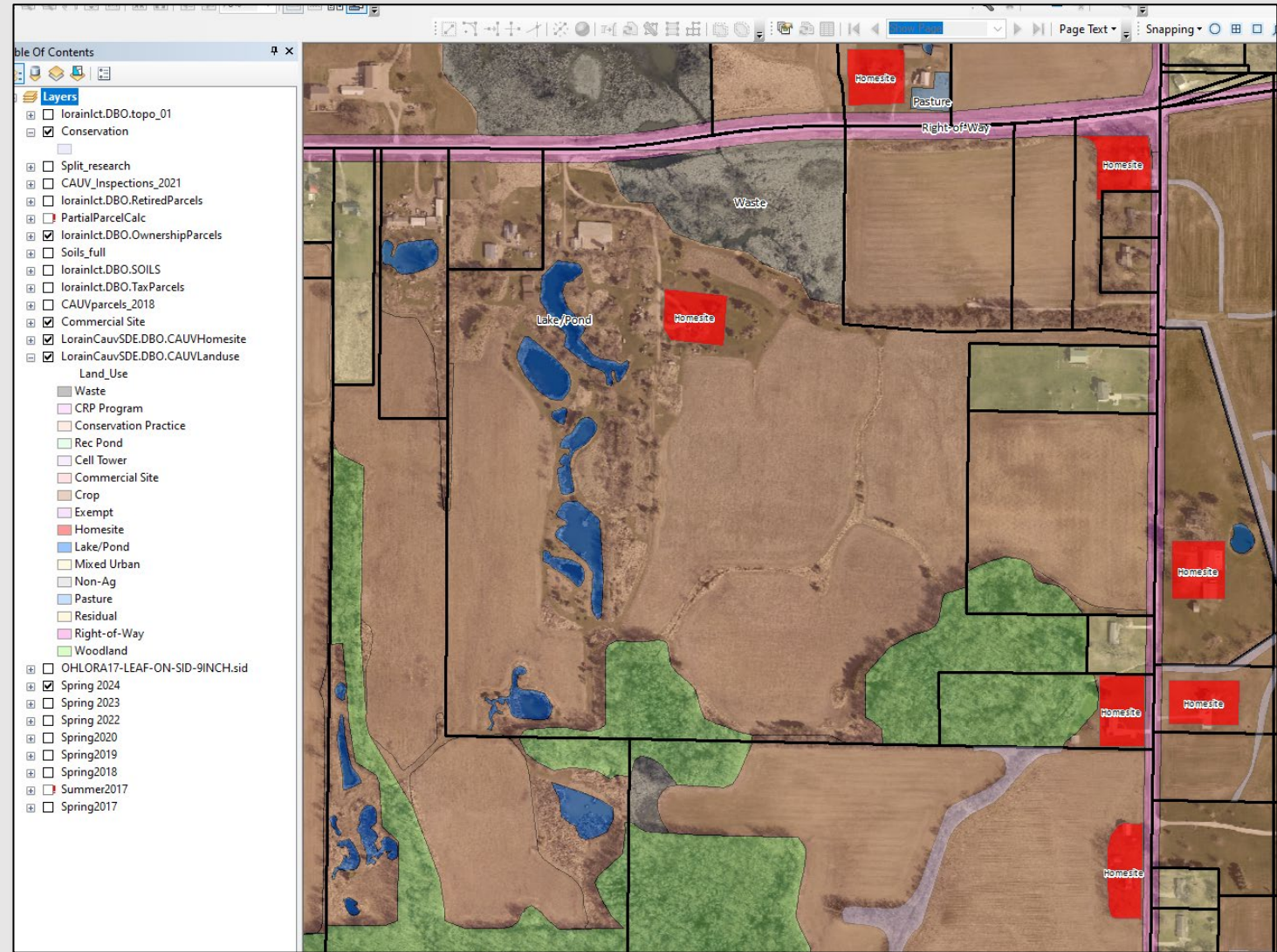
- *Inspectors physically visit every parcel*
- *Paperless tablet system used to record observations and take photos.*
- *Looking for agricultural use only*



CAUV Inspection Process

Land use map is edited to reflect:

- *field observations*
- *aerial photography (flown every spring)*
- *application*



Procedure for entering properties

Inspector Identification:

- Reflective vests
- Marked vehicles with lights
- Carry County Auditor identification

Procedure:

- Make contact with owner
- If no contact: leave door hanger
- Conduct inspection of property

Lorain County Sheriff has list of inspectors with vehicle descriptions. **Please call County Sheriff if in doubt.**

Concerns for entering properties

Inspectors are insured by Lorain County

Animal contamination concerns:

- Owner may request an inspection appointment
- Owners advised to display disease control signs

Denial / Recoupment Notice

Common reasons for denial:

- *No commercial agricultural use*
- *Income requirement not met or reported.*
- *Per owner, no longer being used for agriculture*

Recoupment:

- *repayment of tax savings (maximum 3 prior years)*
- *will appear as a charge on your tax bill*



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

DTE 112
Rev. 01/19

Denial Application for the Valuation of Land In Accordance with Its Current Agricultural Use

Name

Address

Tax District

Parcel No.(s)

Application No.

In compliance with Ohio Revised Code section 5713.31, we have viewed or caused to be viewed the real property in your application on 6/25/19

Pursuant to Ohio Revised Code section 5713.32, you are hereby notified that your application for the valuation of land in accordance with its current agricultural use is denied for the following reason(s):

- ☐ Inspection showed no commercial agricultural use
☐ Acreage on parcel is less than one acre home site
☒ Does not meet income amount, or income not reported
☐ Per owner, no longer being farmed or qualifies
☐ Other:

The owner is required to pay back the tax savings for up to three previous years. A recoupment of **\$127.86** will be included in the **2018** taxes, payable in **2019**.

In compliance with O.R.C. section 5713.01, land will now be valued at its true value in money for the current fiscal year.

County Auditor or representative

Lorain

County

Date

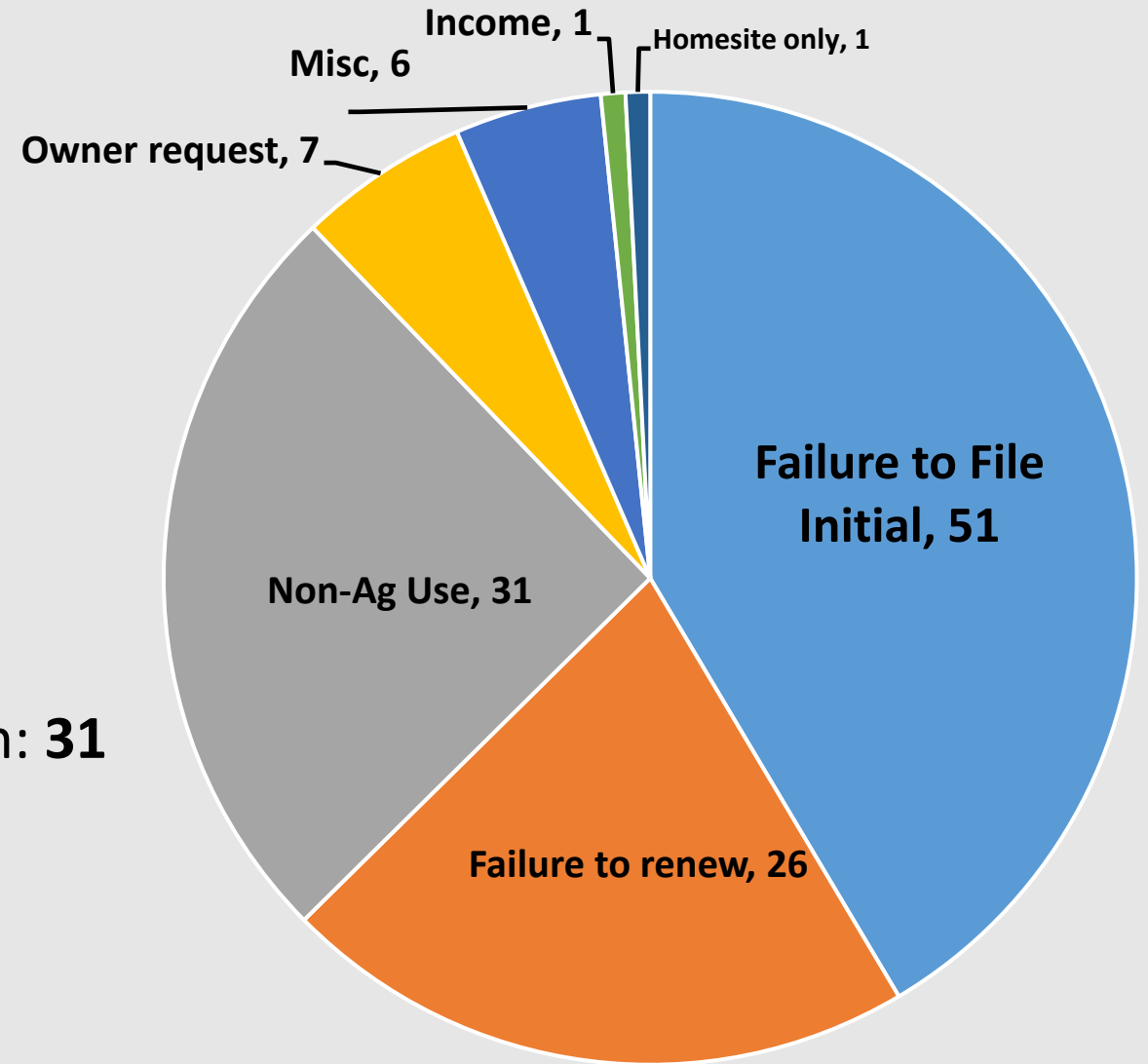
2024 Recoupments

Total Recoupments: **123** parcels

Total CAUV parcels: **4,841**

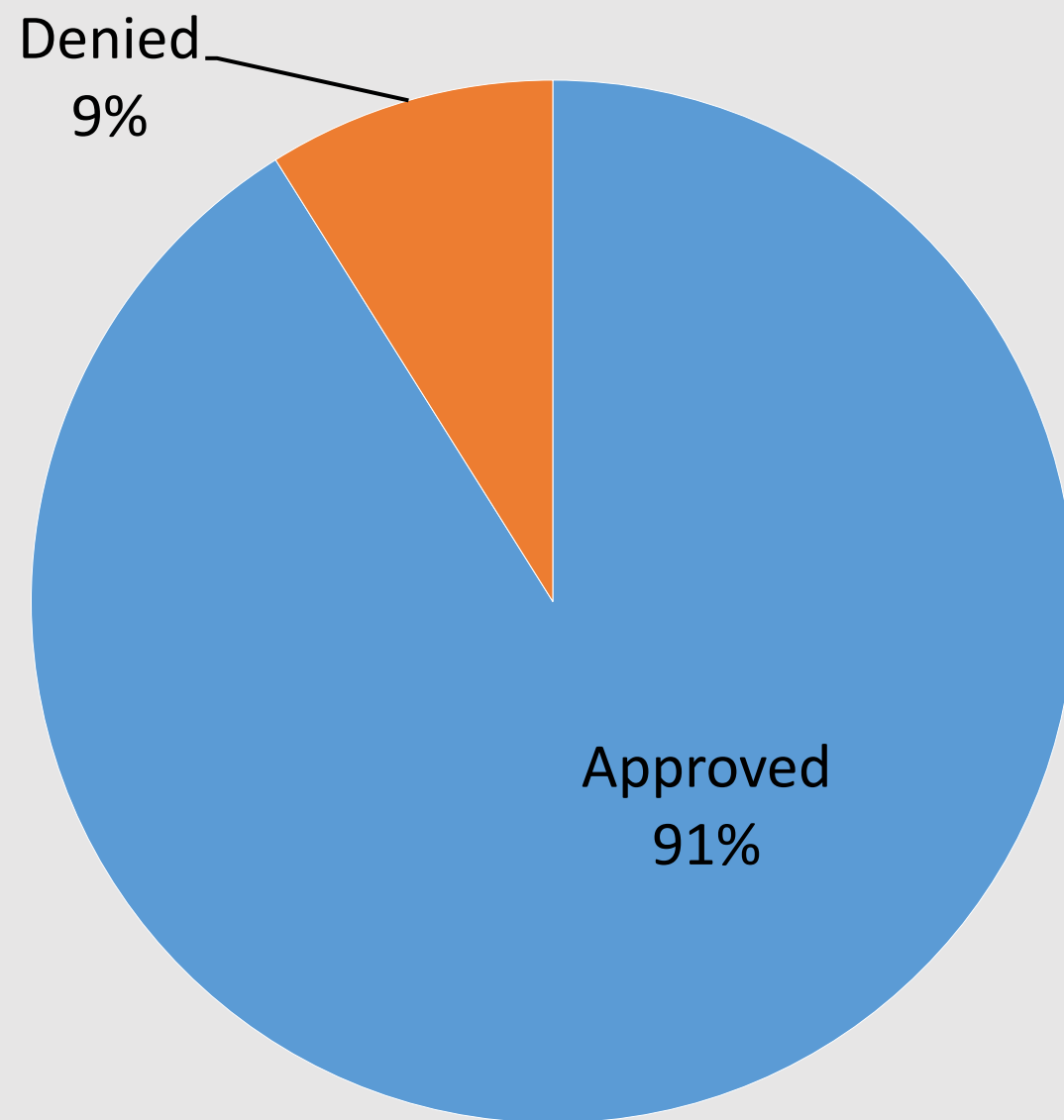
Reasons for Recoupment:

- Failure to file initial form: **51**
- Failure to file renewal form: **26**
- No Agricultural use detected on inspection: **31**
- Requested by owner: **7**
- Misc. – parcel no longer qualified: **6**
- Insufficient income: **1**
- Homesite only: **1**



2024 New Applications

New applications: **143**
New applications *denied*: **14**



CRP & Conservation Practices

2024 (both programs)

- 214 Parcels

- 48 New Applications

2020 2-20-2020 2020-2021

This form is available electronically. Page 1 of 1

CRP-1 U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation CONSERVATION RESERVE PROGRAM CONTRACT		1. ST. & CO CODE & ADMIN. LOCATION 39 093 2. SIGN-UP NUMBER 48 3. CONTRACT NUMBER 1000447 4. ACRES FOR ENROLLMENT 0.35 5. FARM NUMBER 0003491 6. TRACT NUMBER(S) 0000447 7. OFFER (Select one) GENERAL <input type="checkbox"/> ENVIRONMENTAL PRIORITY <input checked="" type="checkbox"/> 8. CONTRACT PERIOD FROM (MM-DD-YYYY) 10-1-2010 TO (MM-DD-YYYY) 9-30-2020	
7A. COUNTY OFFICE ADDRESS (Include Zip Code) LORAIN COUNTY FARM SERVICE AGENCY 42110 RUSSIA RD ELYRIA, OH 44035-6813		7B. TELEPHONE NUMBER (Include Area Code) (716) 225-1234	

THIS CONTRACT is entered into between the Commodity Credit Corporation (referred to as "CCC") and the undersigned owners, operators, or tenants (referred to as "the Participant"). The Participant agrees to place the designated acreage into the Conservation Reserve Program ("CRP") or other use set by CCC for the stipulated contract period from the date the Contract is executed by the CCC. The Participant also agrees to implement on such designated acreage the Conservation Plan developed for such acreage and approved by the CCC and the Participant. Additionally, the Participant and CCC agree to comply with the terms and conditions contained in this Contract, including the Appendix to this Contract, entitled Appendix to CRP-1, Conservation Reserve Program Contract (referred to as "Appendix"). By signing below, the Participant acknowledges that a copy of the Appendix for the applicable sign-up period has been provided to such person. Such person also agrees to pay such liquidated damages in an amount specified in the Appendix if the Participant withdraws prior to CCC acceptance or rejection. The terms and conditions of this contract are contained in this Form CRP-1 and in the CRP-1 Appendix and any addendum thereto. BY SIGNING THIS CONTRACT PRODUCERS ACKNOWLEDGE RECEIPT OF THE FOLLOWING FORMS: CRP-1; CRP-1 Appendix and any addendum thereto; CRP-2; CRP-2C; or CRP-2G.

10A. Rental Rate Per Acre \$ 102.00 10B. Annual Contract Payment \$ 36 10C. First Year Payment \$	11. Identification of CRP Land (See Page 2 for additional space) <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>A. Tract No.</th> <th>B. Field No.</th> <th>C. Practice No.</th> <th>D. Acres</th> <th>E. Total Estimated Cost-Share</th> </tr> </thead> <tbody> <tr> <td>0000447</td> <td>0012</td> <td>CP8A</td> <td>0.35</td> <td>0</td> </tr> <tr> <td colspan="5" style="text-align: center;">(Item 10C applicable only to continuous sign-up when the first year payment is prorated.)</td> </tr> </tbody> </table>	A. Tract No.	B. Field No.	C. Practice No.	D. Acres	E. Total Estimated Cost-Share	0000447	0012	CP8A	0.35	0	(Item 10C applicable only to continuous sign-up when the first year payment is prorated.)				
A. Tract No.	B. Field No.	C. Practice No.	D. Acres	E. Total Estimated Cost-Share												
0000447	0012	CP8A	0.35	0												
(Item 10C applicable only to continuous sign-up when the first year payment is prorated.)																

12. PARTICIPANTS (If more than three individuals are signing, see Page 3.)

A(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code):	(2) SHARE	(3) SIGNATURE	(4) DATE (MM-DD-YYYY)
WELLINGTON, OH 44090-9247	0.00%		9/8/16
B(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code):	(2) SHARE	(3) SIGNATURE	(4) DATE (MM-DD-YYYY)
WELLINGTON, OH 44090-9247	100.00%		9/8/16
C(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code):	(2) SHARE	(3) SIGNATURE	(4) DATE (MM-DD-YYYY)
	%		

13. CCC USE ONLY A. SIGNATURE OF CCC REPRESENTATIVE [Signature]	B. DATE (MM-DD-YYYY) 9/8/16
--	--------------------------------

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1410, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Food Security Act of 1985 (16 U.S.C. 3801 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to determine eligibility to participate in and receive benefits under the Conservation Reserve Program. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility to participate in and receive benefits under the Conservation Reserve Program.

The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited bases will apply to all programs and/or employment activities.) Persons with disabilities, who wish to file a program complaint, write to the address below or if you require alternative means of communication for program information (e.g., Braille, large print, audiotape, etc.) please contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint, please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

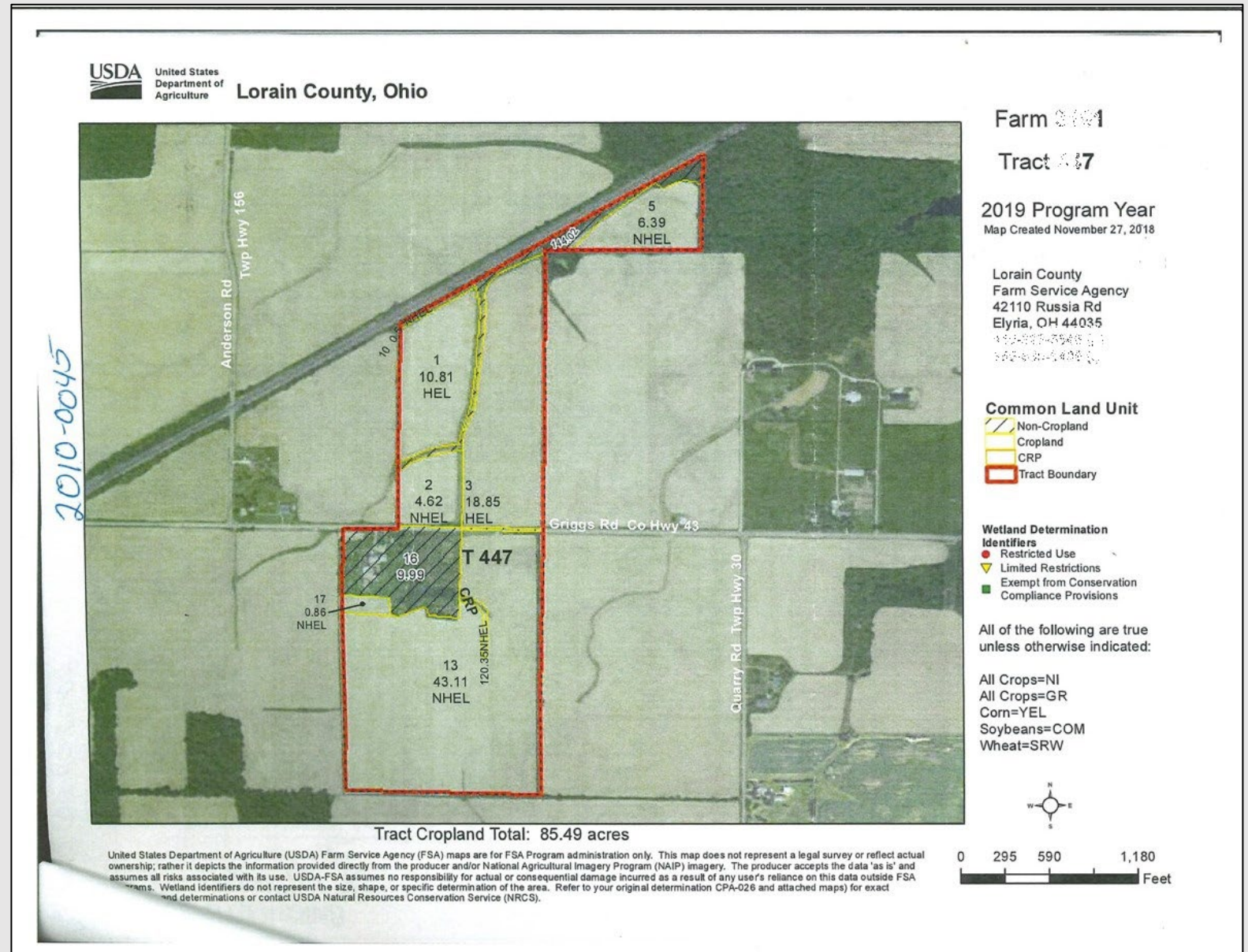
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov. USDA is an equal opportunity provider and employer.

☐ Original - County Office Copy
 ☐ Owner's Copy
 ☐ Operator's Copy

Ed 1511

CRP – Conservation Reserve Program

*CRP Contract and
Map (color copy if
possible) must be
submitted **EVERY**
year – even if
nothing changed*



Sample CRP Map produced by USDA

Conservation Practices

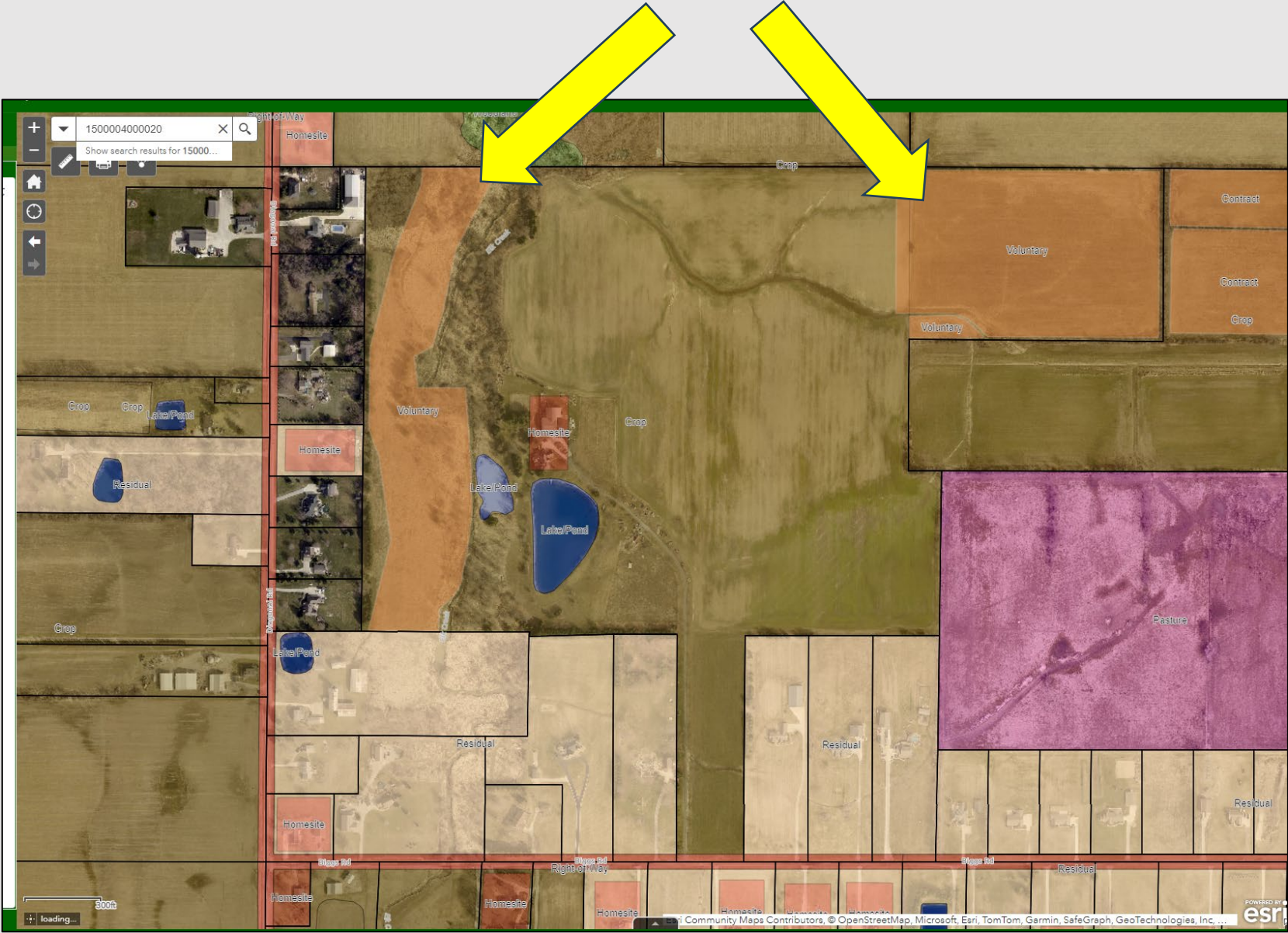
- *Limited to 25% of parcel acreage*
- *Owner must request Conservation Practice AND identify areas on a map every year.*

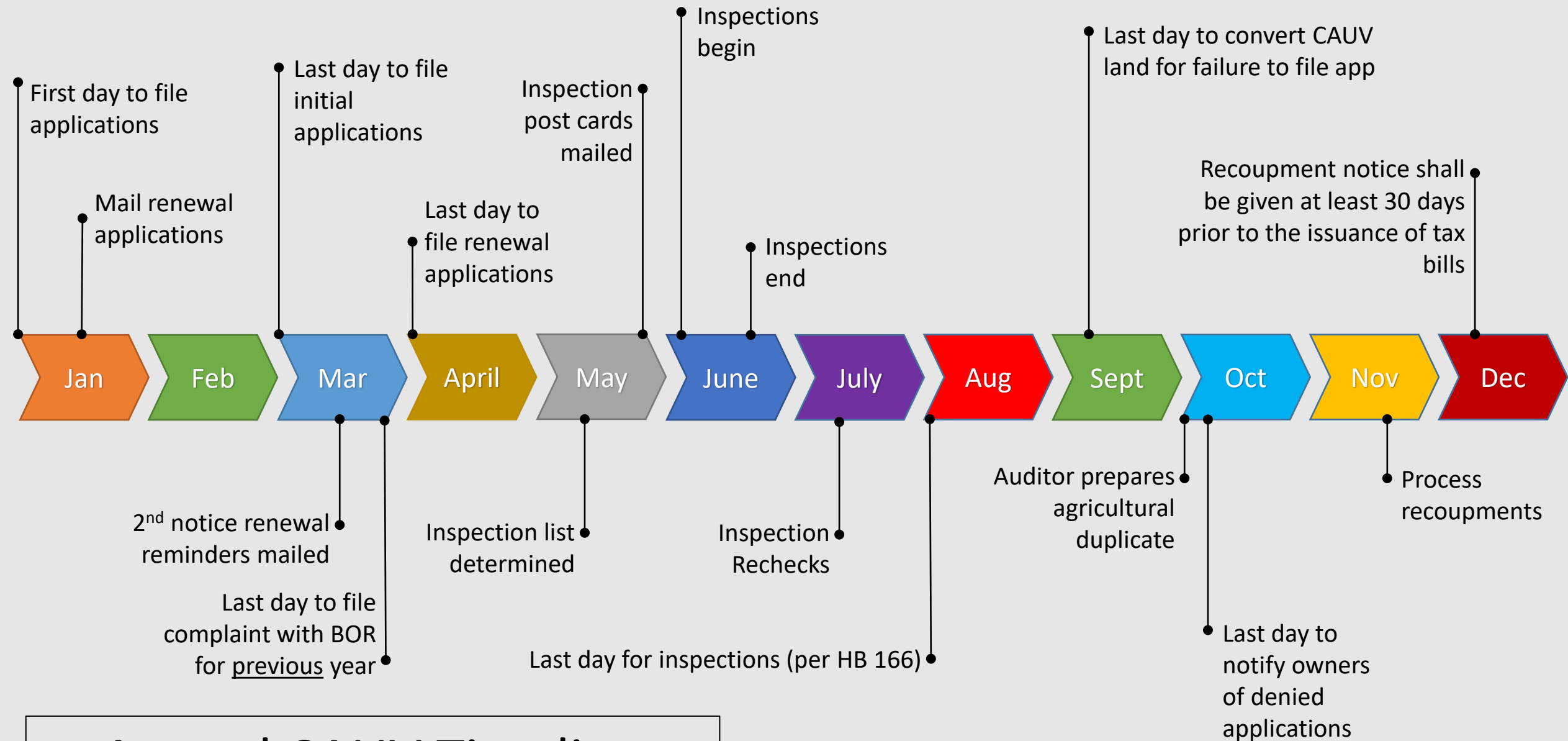


Sample Conservation map produced by owner

Conservation Practices

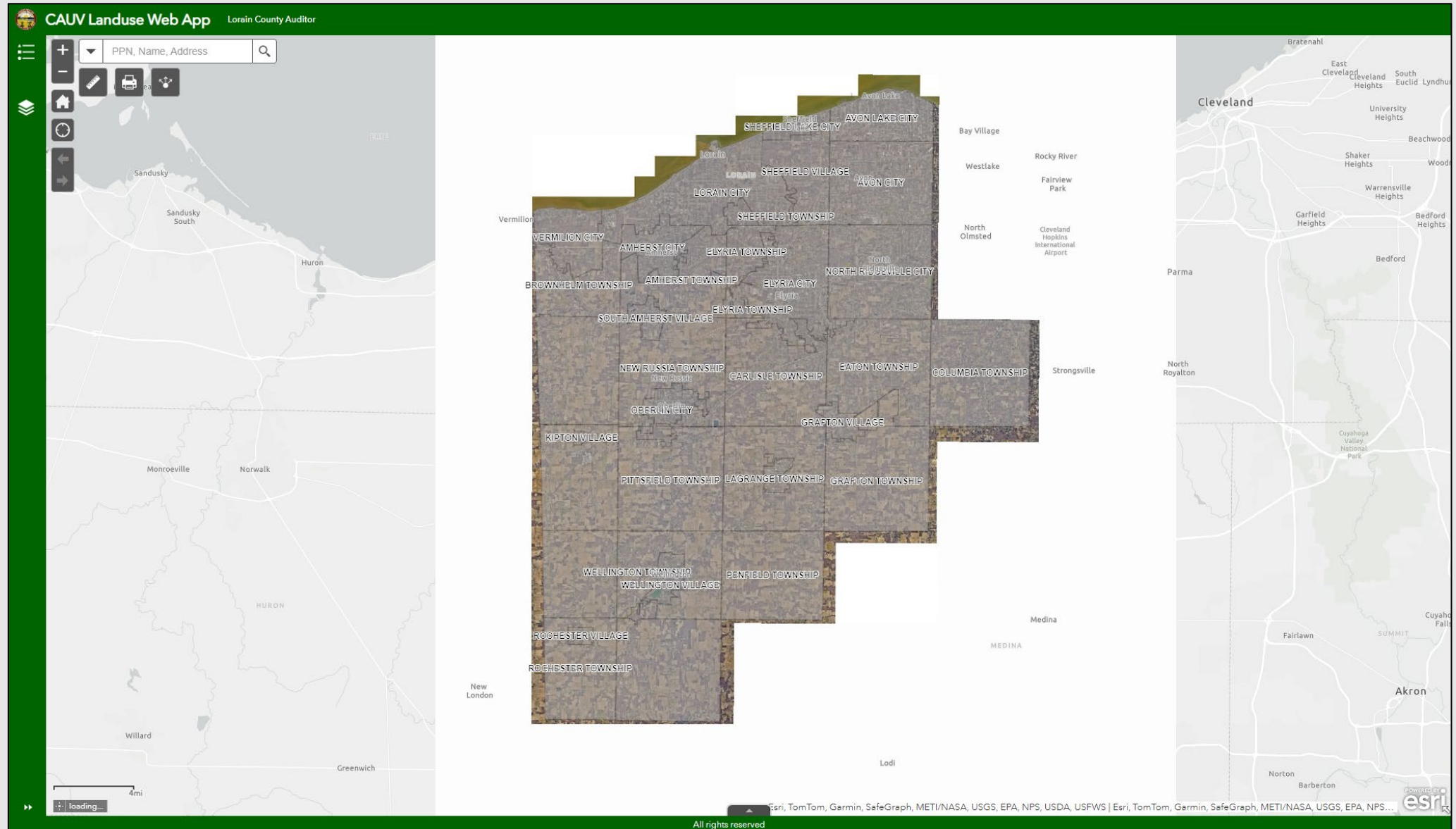
*Map showing
Conservation
Practice
(marked Voluntary)*



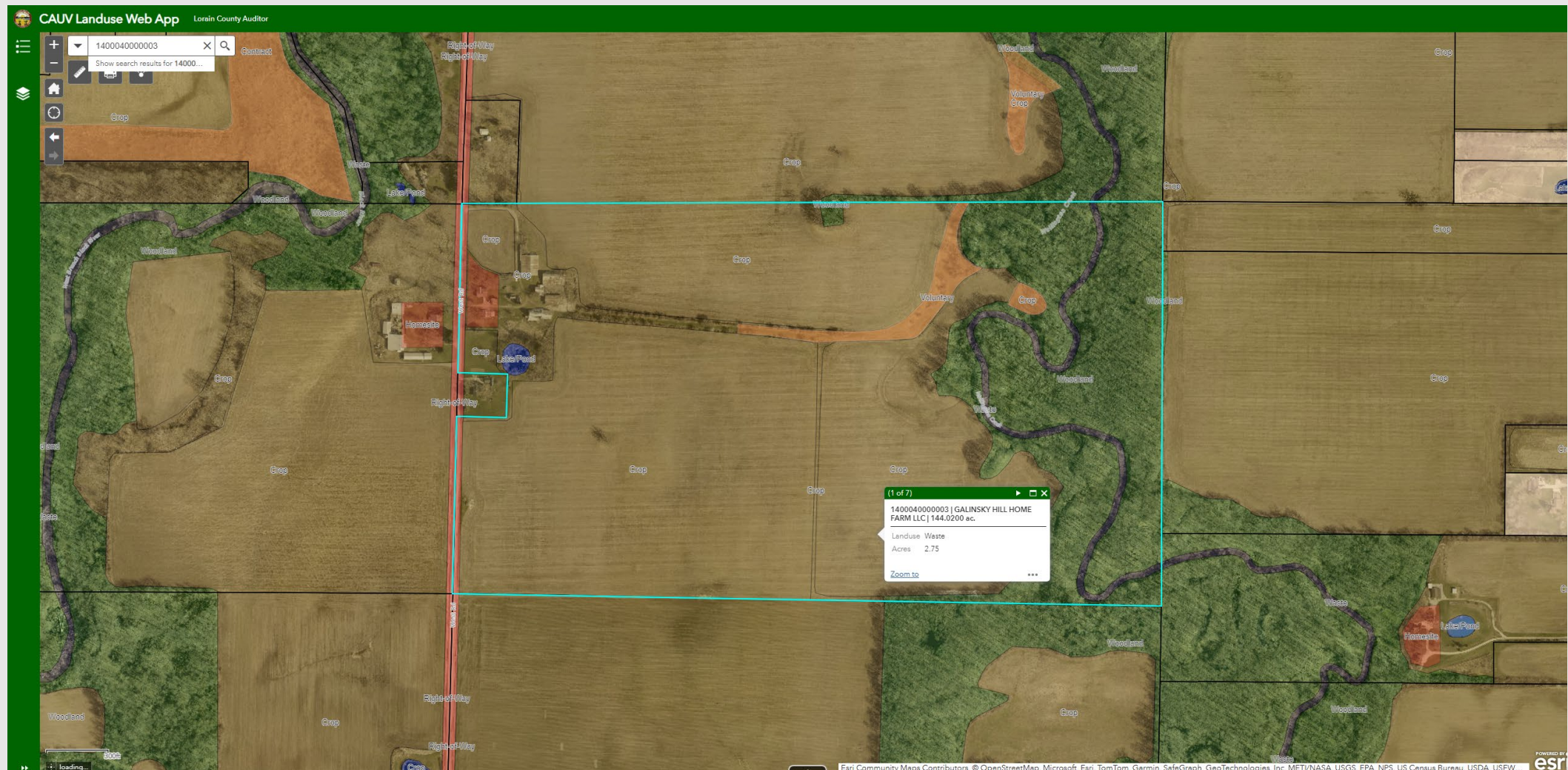


Annual CAUV Timeline

CAUV Landuse Web App



CAUV Landuse Web App



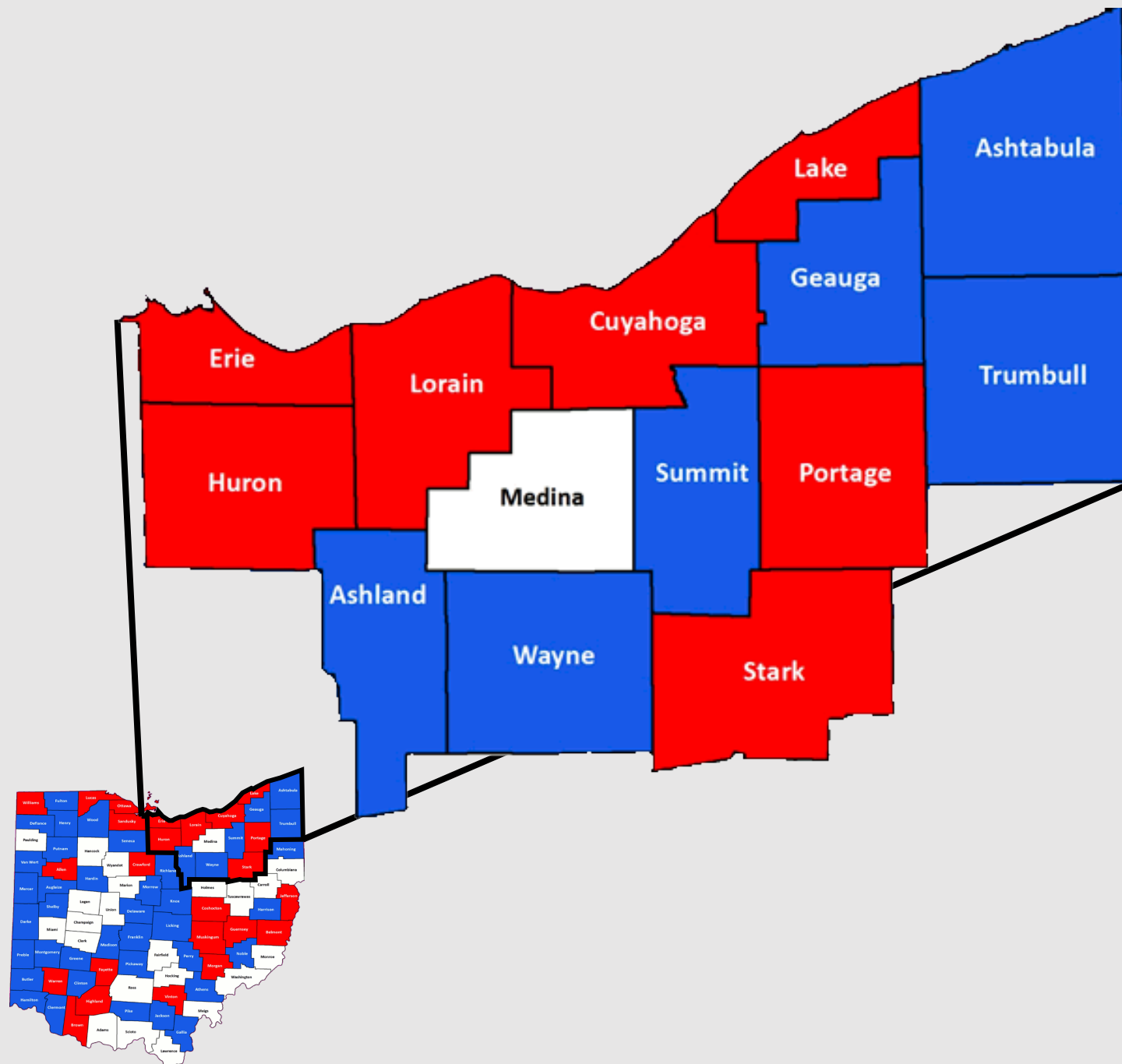
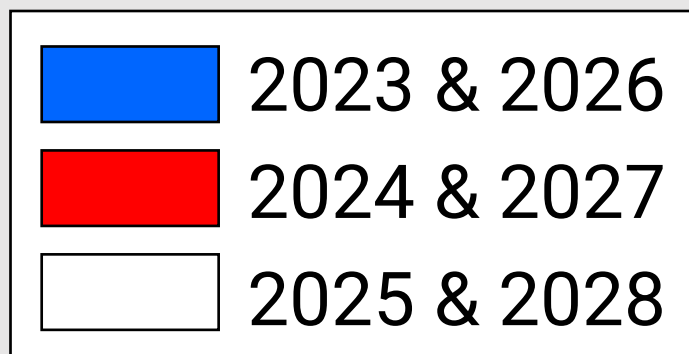
CAUV Landuse Web App

<https://loraingis.maps.arcgis.com/apps/webappviewer/index.html?id=5666feee46e843329a43b018a5673330>



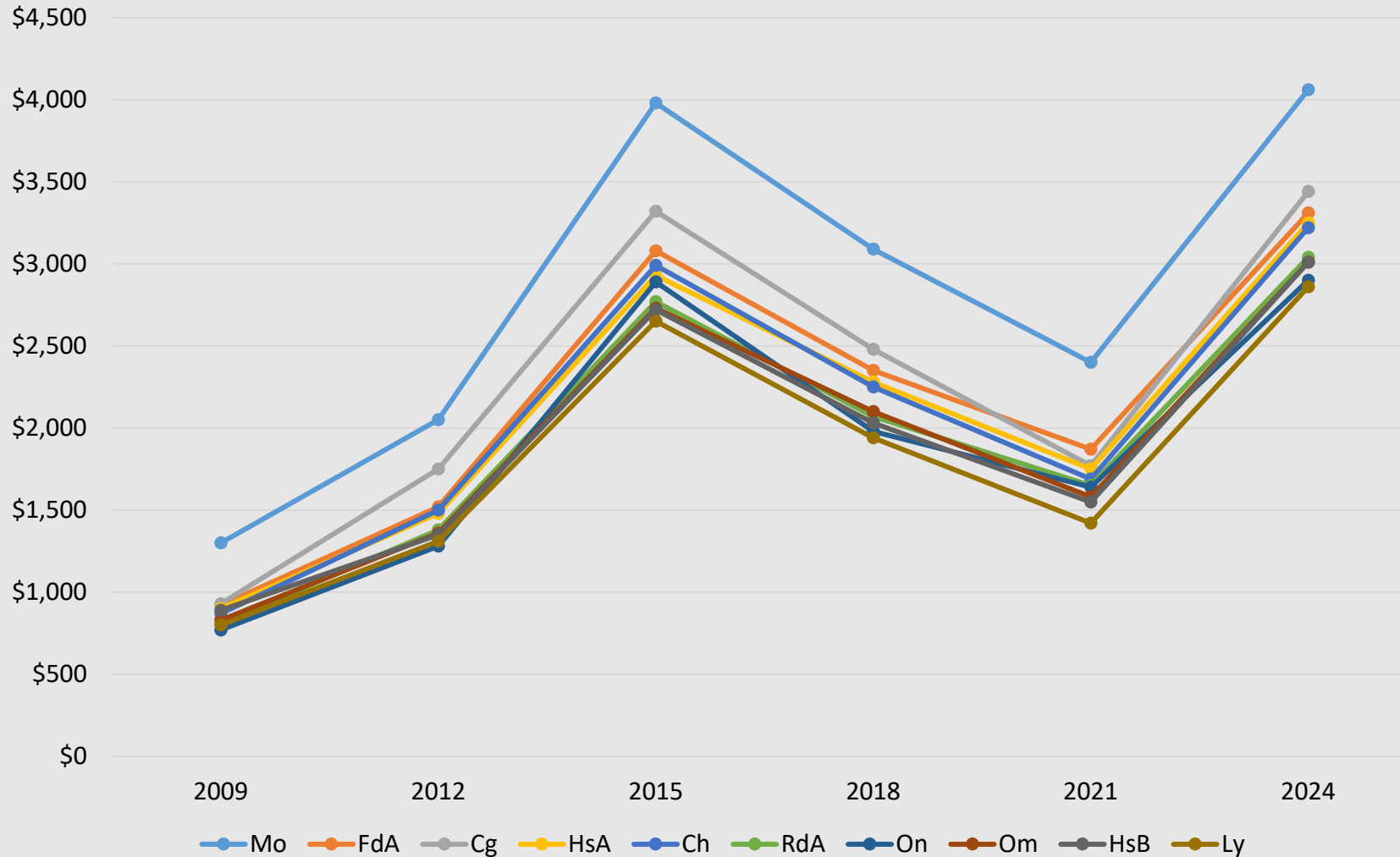
What is new to
Lorain County CAUV
in 2025?

Ohio Counties Reappraisal & Triennial Update Cycles



Soil Values

Top 10 Lorain County Soils by Value per Acre



Top 10 Lorain County Soils by Value per Acre

Soil	Name	2015	2018	2021	2024
Mo	Mermill Loam	\$3,980	\$3,090	\$2,400	\$4,060
FdA	Fitchville Silt Loam	\$3,080	\$2,350	\$1,870	\$3,310
Cg	Carlisle Mucky Silt Loam	\$3,320	\$2,480	\$1,770	\$3,440
HsA	Haskins Loam	\$2,930	\$2,280	\$1,750	\$3,250
Ch	Chagrin Silt Loam	\$2,990	\$2,250	\$1,690	\$3,220
RdA	Rawson Loam	\$2,770	\$2,070	\$1,650	\$3,040
On	Olmsted Loam	\$2,890	\$1,980	\$1,640	\$2,900
Om	Olmsted Fine Sandy Loam	\$2,730	\$2,100	\$1,580	\$3,010
HsB	Haskins Loam	\$2,720	\$2,030	\$1,550	\$3,010
Ly	Luray Silty Clay Loam	\$2,650	\$1,940	\$1420	\$2,860

Top 10 Lorain County Soils by Overall Area of CAUV Parcels

Soil	Name	2015	2018	2021	2024
MgA	Mahoning Silt Loam	\$1,270	\$840	\$530	\$1,720
MkA	Mahoning-Tiro Silt Loam	\$1,440	\$940	\$600	\$1,800
MgB	Mahoning Silt Loam	\$1,190	\$720	\$350	\$1,590
TrA	Trumbell Silty Clay Loam	\$350	\$350	\$350	\$350
MkB	Mahoning-Tiro Silt Loam	\$1,440	\$940	\$600	\$1,800
Mr	Miner Silty Clay Loam	\$1,890	\$1,360	\$930	\$2,230
Or	Orrville Silt Loam	\$1,850	\$1,270	\$830	\$2,140
EIB	Ellsworth Silt Loam	\$1,550	\$1,020	\$660	\$1,880
Lb	Lobdell Silt Loam	\$2,630	\$1,930	\$1,410	\$2,850
HsA	Haskins Loam	\$2,930	\$2,280	\$1,750	\$3,250

Ohio CAUV Soil Value Increase

Learn how Ohio Dept. of Taxation
calculates soil values here:




https://tax.ohio.gov/static/real_property/2024explanationwithexhibts.pdf

Also on Auditor's website in CAUV section

Lorain County Auditor's website

loraincountyauditor.gov



J. Craig Snodgrass CPA, CGFM
County Auditor | Lorain County, Ohio

SEARCH MAPS INFO FORMS TOOLS

Search by Parcel, Owner or Address

2024 Real Estate taxes (payable 2025) were certified on January 6, 2025. 2025 Manufactured Home taxes (payable 2025) were certified on January 17, 2025. The full year tax includes all unpaid taxes and special assessments. Tax amounts may be verified and taxes paid through the Lorain County Treasurer's Office at lctreasurer.com. Please direct tax questions to the Lorain County Treasurer's Office at 440-329-5787.

When searching for parcel information please type parcel number WITHOUT dashes. For address search use HOUSE NUMBER and STREET NAME only. For name search simply use LAST NAME and FIRST NAME as they appear on deed or tax bill.


Announcements

The Lorain County Auditor held a press conference on January 17, 2025 to publish 2024 tax rates. The press conference presentation and supporting tax reports and documents may be found in the **2024 Tax Information** section.


The Lorain County Board of Revision is currently accepting complaints against the valuation of property. The filing deadline is March 31, 2025. More information may be found in the **Board of Revision section** of this site. Board of Revision forms may be found **online**, or may be picked up in person from the Board of Revision office.

2025 Dog Licenses are available now. Click **HERE** to purchase online. Please visit the **Dog Licensing** section of this site for more information.

Property information may be accessed by using the search bar or **SEARCH** link on the upper right of the page. Utilize the **INFO** section on the upper right to view information on the various services offered by this office and access the numerous forms required. In the **TOOLS** section, multiple tools are available such as Sales Reports, Conveyance Calculator, Delinquency Report, and Tax Estimator for your convenience. Finally, access to our GIS Parcel Viewer by clicking the **MAP** link on the upper right.



Contact Us

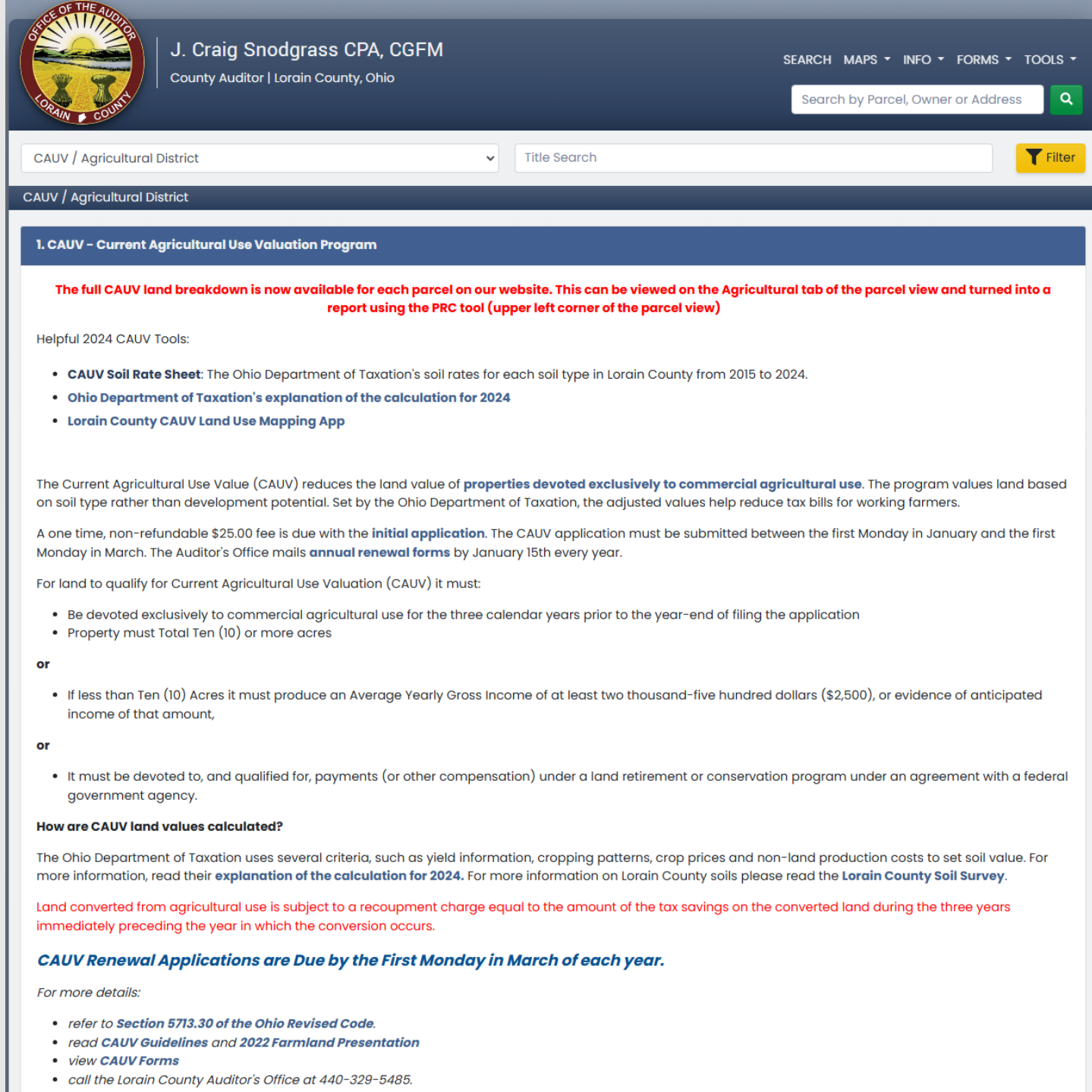


J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

226 Middle Ave. 2nd Floor

Lorain County Auditor's website

CAUV Information and links



The screenshot displays the official website of the Lorain County Auditor, J. Craig Snodgrass CPA, CGFM. The header includes the county seal and navigation links for Search, Maps, Info, Forms, and Tools. A search bar is present for finding parcels by owner or address. The main content area is titled "CAUV / Agricultural District" and features a section for the "1. CAUV - Current Agricultural Use Valuation Program". This section provides a full CAUV land breakdown for each parcel, available on the Agricultural tab of the parcel view, and includes a link to a report using the PRC tool. It also lists helpful 2024 CAUV tools, such as the CAUV Soil Rate Sheet, the Ohio Department of Taxation's explanation of the calculation for 2024, and the Lorain County CAUV Land Use Mapping App. The text explains that the CAUV program reduces land value based on soil type rather than development potential, and that a non-refundable \$25.00 fee is due with the initial application. It also outlines the requirements for land to qualify for CAUV, including being devoted exclusively to commercial agricultural use for three years or producing a certain gross income. The section concludes with information on how CAUV land values are calculated and the deadline for CAUV renewal applications, which is the first Monday in March of each year. A list of links for more details is provided at the bottom.

Office of the Auditor
J. Craig Snodgrass CPA, CGFM
County Auditor | Lorain County, Ohio

SEARCH MAPS INFO FORMS TOOLS

Search by Parcel, Owner or Address

CAUV / Agricultural District

1. CAUV - Current Agricultural Use Valuation Program

The full CAUV land breakdown is now available for each parcel on our website. This can be viewed on the Agricultural tab of the parcel view and turned into a report using the PRC tool (upper left corner of the parcel view)

Helpful 2024 CAUV Tools:

- **CAUV Soil Rate Sheet:** The Ohio Department of Taxation's soil rates for each soil type in Lorain County from 2015 to 2024.
- **Ohio Department of Taxation's explanation of the calculation for 2024**
- **Lorain County CAUV Land Use Mapping App**

The Current Agricultural Use Value (CAUV) reduces the land value of **properties devoted exclusively to commercial agricultural use**. The program values land based on soil type rather than development potential. Set by the Ohio Department of Taxation, the adjusted values help reduce tax bills for working farmers.

A one time, non-refundable \$25.00 fee is due with the **initial application**. The CAUV application must be submitted between the first Monday in January and the first Monday in March. The Auditor's Office mails **annual renewal forms** by January 15th every year.

For land to qualify for Current Agricultural Use Valuation (CAUV) it must:

- Be devoted exclusively to commercial agricultural use for the three calendar years prior to the year-end of filing the application
- Property must Total Ten (10) or more acres

or

- If less than Ten (10) Acres it must produce an Average Yearly Gross Income of at least two thousand-five hundred dollars (\$2,500), or evidence of anticipated income of that amount,

or

- It must be devoted to, and qualified for, payments (or other compensation) under a land retirement or conservation program under an agreement with a federal government agency.

How are CAUV land values calculated?

The Ohio Department of Taxation uses several criteria, such as yield information, cropping patterns, crop prices and non-land production costs to set soil value. For more information, read their **explanation of the calculation for 2024**. For more information on Lorain County soils please read the **Lorain County Soil Survey**.

Land converted from agricultural use is subject to a recoupment charge equal to the amount of the tax savings on the converted land during the three years immediately preceding the year in which the conversion occurs.

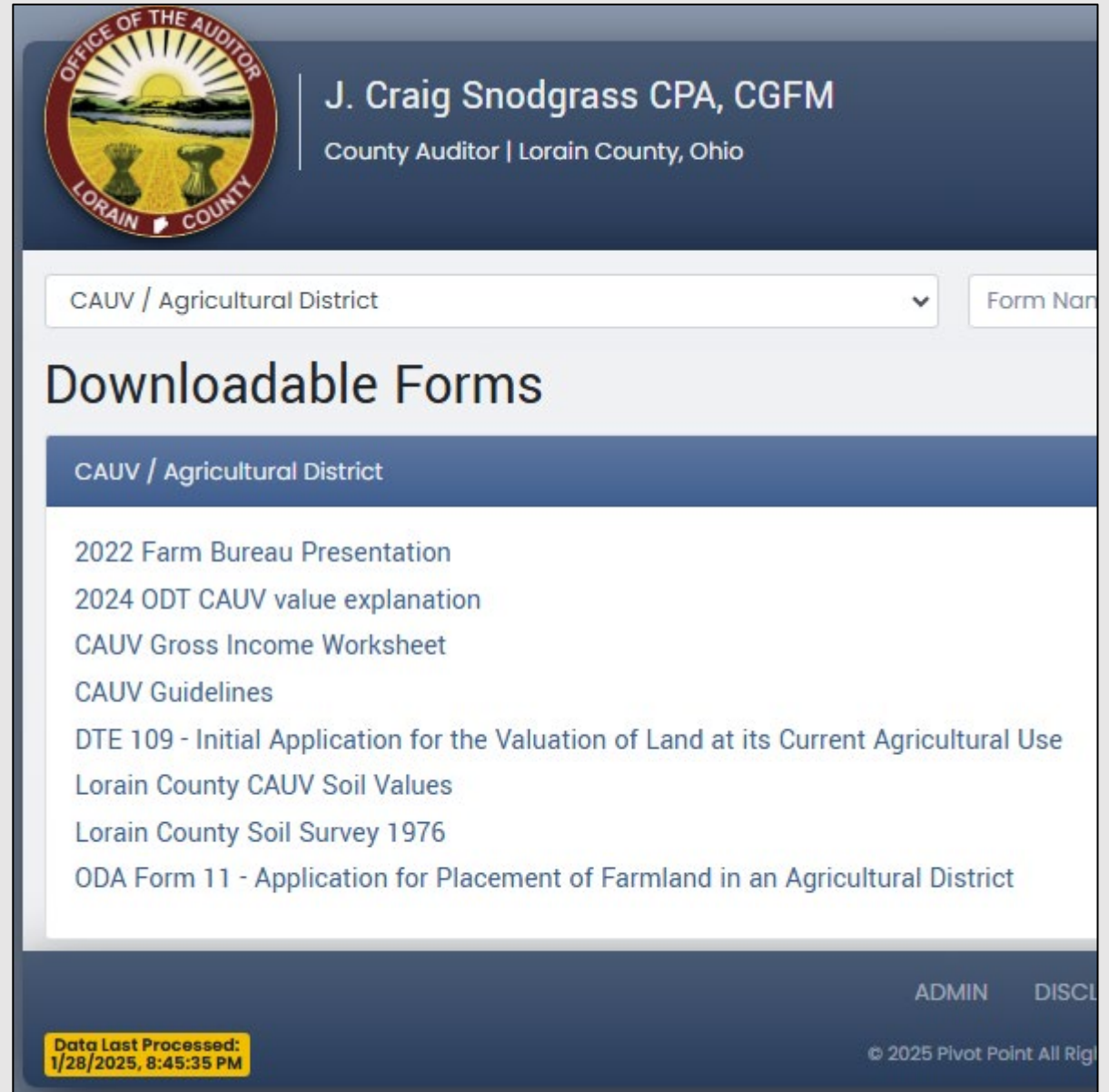
CAUV Renewal Applications are Due by the First Monday in March of each year.

For more details:

- refer to **Section 5713.30 of the Ohio Revised Code**.
- read **CAUV Guidelines and 2022 Farmland Presentation**
- view **CAUV Forms**
- call the Lorain County Auditor's Office at 440-329-5485.

New Lorain County Auditor's website

Downloadable/
Fillable pdf
forms &
documents



The screenshot displays the official website of the Lorain County Auditor, J. Craig Snodgrass CPA, CGFM. The header features the Lorain County seal on the left and the auditor's name and title on the right. Below the header, a navigation bar includes a dropdown menu set to 'CAUV / Agricultural District' and a 'Form Name' search box. The main content area is titled 'Downloadable Forms' and lists several documents available for download, all under the 'CAUV / Agricultural District' category. The footer contains a data processing timestamp, a copyright notice for Pivot Point, and links for 'ADMIN' and 'DISCLOSURE'.

OFFICE OF THE AUDITOR
LORAIN COUNTY

J. Craig Snodgrass CPA, CGFM
County Auditor | Lorain County, Ohio

CAUV / Agricultural District ▼ Form Name

Downloadable Forms

CAUV / Agricultural District

- 2022 Farm Bureau Presentation
- 2024 ODT CAUV value explanation
- CAUV Gross Income Worksheet
- CAUV Guidelines
- DTE 109 - Initial Application for the Valuation of Land at its Current Agricultural Use
- Lorain County CAUV Soil Values
- Lorain County Soil Survey 1976
- ODA Form 11 - Application for Placement of Farmland in an Agricultural District

ADMIN DISCLOSURE

Data Last Processed:
1/28/2025, 8:45:35 PM

© 2025 Pivot Point All Rights Reserved

Parcel

0900007000018

111 - CASH-GRAIN GEN FARM - ...

Address

9908 OBERLIN RD ELYRIA OH 44035

NEW RUSSIA TWP

Owner

CERES FARMS LLC

SOLD: 1/6/2022 \$0.00

Appraised

\$1,302,230.00

ACRES: 164.1500



LOCATION

VALUATION

LEGAL

DWELLINGS

IMPROVEMENTS

AGRICULTURAL

SALES

IMAGES

TAX



No Structure Attributes Found.

Agricultural

Land Type	Soil Type	Acres	Rate	Appraised Value
C - CROPLAND	MGA - MAHONING SILT LOAM	106.060	\$1,720.00	\$182,420.00
C - CROPLAND	TRA - TRUMBELL SILTY CLAY LOAM	33.890	\$350.00	\$11,860.00
C - CROPLAND	FCA - FITCHVILLE SILT LOAM	8.990	\$2,210.00	\$19,870.00
C - CROPLAND	MKA - MAHONING-TIRO SILT LOAM	7.080	\$1,800.00	\$12,740.00
C - CROPLAND	LY - LURAY SILTY CLAY LOAM	4.290	\$2,860.00	\$12,270.00
C - CROPLAND	ELB - ELLSWORTH SILT LOAM	1.620	\$1,880.00	\$3,050.00
H - HOMESITE	-	1.000	\$44,250.00	\$44,250.00
O - RIGHT OF WAY	TRA - TRUMBELL SILTY CLAY LOAM	0.500	\$0.00	\$0.00
O - RIGHT OF WAY	MGA - MAHONING SILT LOAM	0.380	\$0.00	\$0.00
L - POND	MGA - MAHONING SILT LOAM	0.190	\$1,720.00	\$330.00
L - POND	TRA - TRUMBELL SILTY CLAY LOAM	0.150	\$350.00	\$50.00
Totals		164.150		\$286,840.00

Sales

CAUV Landuse/Soil Rate Notes

- Woodland Values
 - all reduced to \$230/acre for 2024-2026
 - Woodland = Conservation/CRP = Waste
- Crop = Pasture
- CAUV 'lines' on Auditor's website
- Conservation Maps, CRP Contracts, Woodland Mgt. Plans
 - Submit every year, even if nothing changed
 - Color copies if maps are drawn in color, if possible
- Communicate land use changes with Auditor's Office




Board of Revision

How can
taxpayers
appeal their
VALUE?


Appeals must be
filed by:
3/31/2025


Appeals of
VALUE, not taxes
OR SOIL RATES



J. Craig Snodgrass CPA, CGFM
County Auditor | Lorain County, Ohio

SEARCH MAP INFO ▾ FORMS ▾ TOOLS ▾

Search by Parcel, Owner or Address 

Board of Revision ▾ Title Search 

Board of Revision

Board of Revision (BOR)

Taxpayers and other parties including local school boards may petition the Board of Revision to seek a review of Real Property or Mobile Homes that are taxed like real estate. While complaints are typically for a review of the valuation of the Real Property or Mobile Home, complaints other than market value may include requests for review of CAUV determinations or review of Real Property classifications.

To begin an appeal, you must file a Complaint Against the Valuation of Real Property on the proper form. If you file a complaint, it is important to read the instructions and complete each section of the form. You must accurately list the owner of the property, the address, and parcel numbers. It must be signed and notarized. You may file by regular US mail. The date of the postmark is considered the date of the filing. There is no filing fee.

The complaint can be filed after January 1st but must be filed by or postmarked by March 31st of the applicable year. You can only file with the Board of Revision once during each three-year period between reappraisals and updates unless a specific exception applies. The exceptions are: if the property was sold in an arm's length transaction; if there was a substantial improvement to the property; if the property lost value due to a casualty (damage from a sudden event such as a fire or tornado); or an occupancy change (on commercial property) of at least 15% that had a substantial economic impact on the property.

BOR Forms:

- **DTE 1 – Complaint against the Valuation of Property**
- **DTE 1M – Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Estate**
- **DTE 2 – Complaint Against the Assessment of Real Property Other than Market Value**
- **DTE 26 – Application for Valuation Deduction for Destroyed or Damaged Property**


2025 Board of Revision Case Filings (for Tax Year 2024)

2025 Board of Revision Hearing Schedule – not yet available

ADMIN DISCLAIMER

Data Last Processed:
12/31/2024, 7:08:37 PM

© 2025 Pivot Point All Rights Reserved

Powered By: 

Complaints Against Soil Rates

CAUV Soil Rates are established by the Ohio Department of Taxation.

Complaints against CAUV soil rates must be filed with Ohio Board of Tax Appeals.

Form DTE-2

Complaint Against the Assessment of Real Property Other Than Market Value

Clear Form

Tax year

BOR no.

DTE 2
Rev. 12/22

County

Date received

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

☐ Original complaint ☐ Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property			
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person			
5) Email address of complainant			
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
8) Indicate the reason for this complaint: <input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons:

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

☐ The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date _____ Complainant or agent _____ Signature _____ Title (if agent) _____

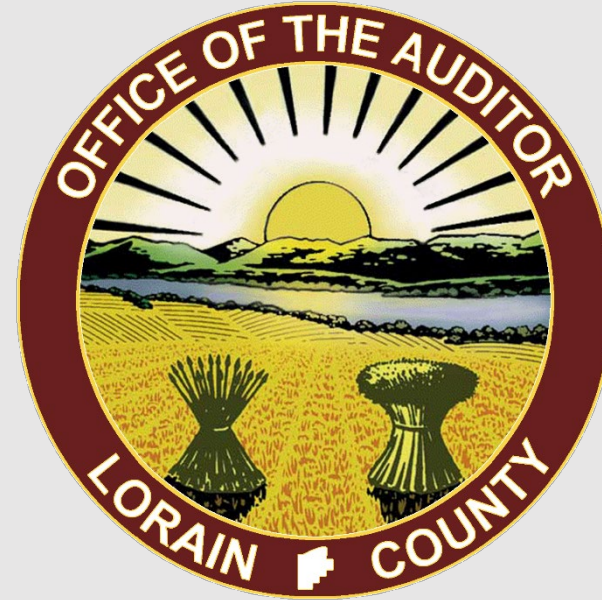
Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____ Signature _____

***Thank you for
your time.***

Questions?

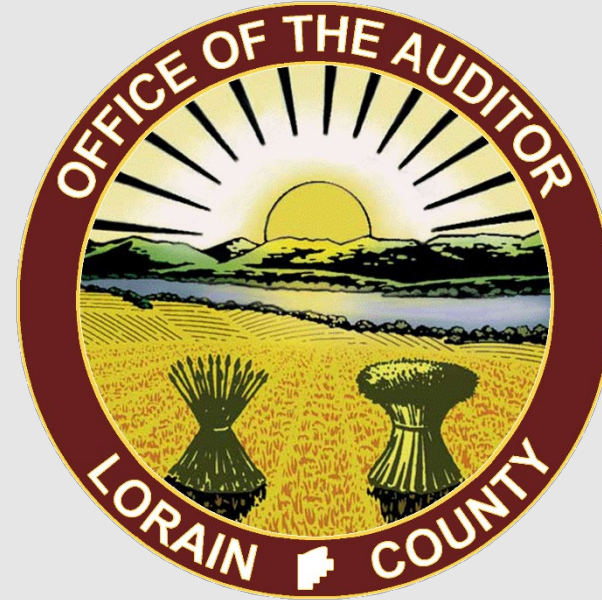
Lorain County Auditor



www.loraincountyauditor.gov
auditor@lcauditor.com
440-329-5207



Lorain County Auditor



www.loraincountyauditor.gov
auditor@lcauditor.com
440-329-5207