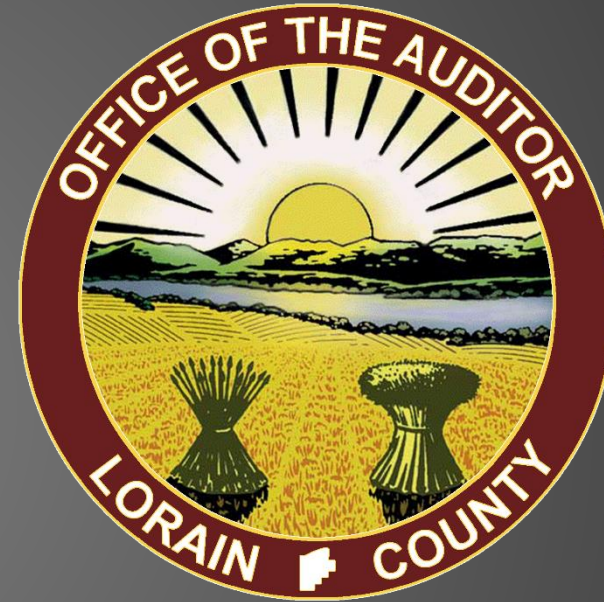


Lorain County Farm Bureau
CAUV Meeting



January 30, 2024

Lorain County Auditor



*J. Craig Snodgrass,
CPA, CGFM*

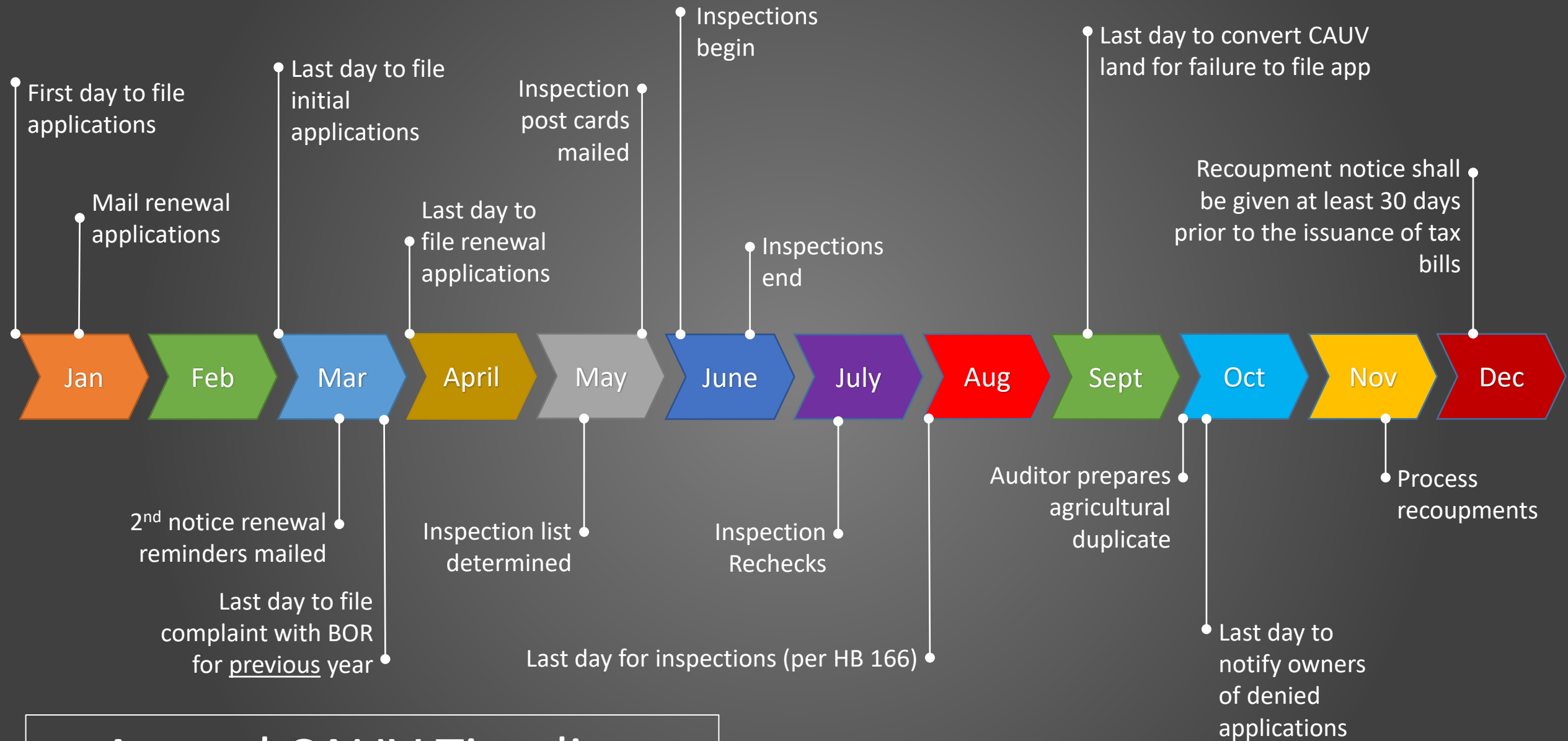
CAUV Meeting Agenda

Overview of CAUV Process

- *Qualifying land / Application process*
- *Annual Inspections*
- *Removal from CAUV & Recoupment*
- *CRP & Conservation Practices*
- *CAUV Timetable*

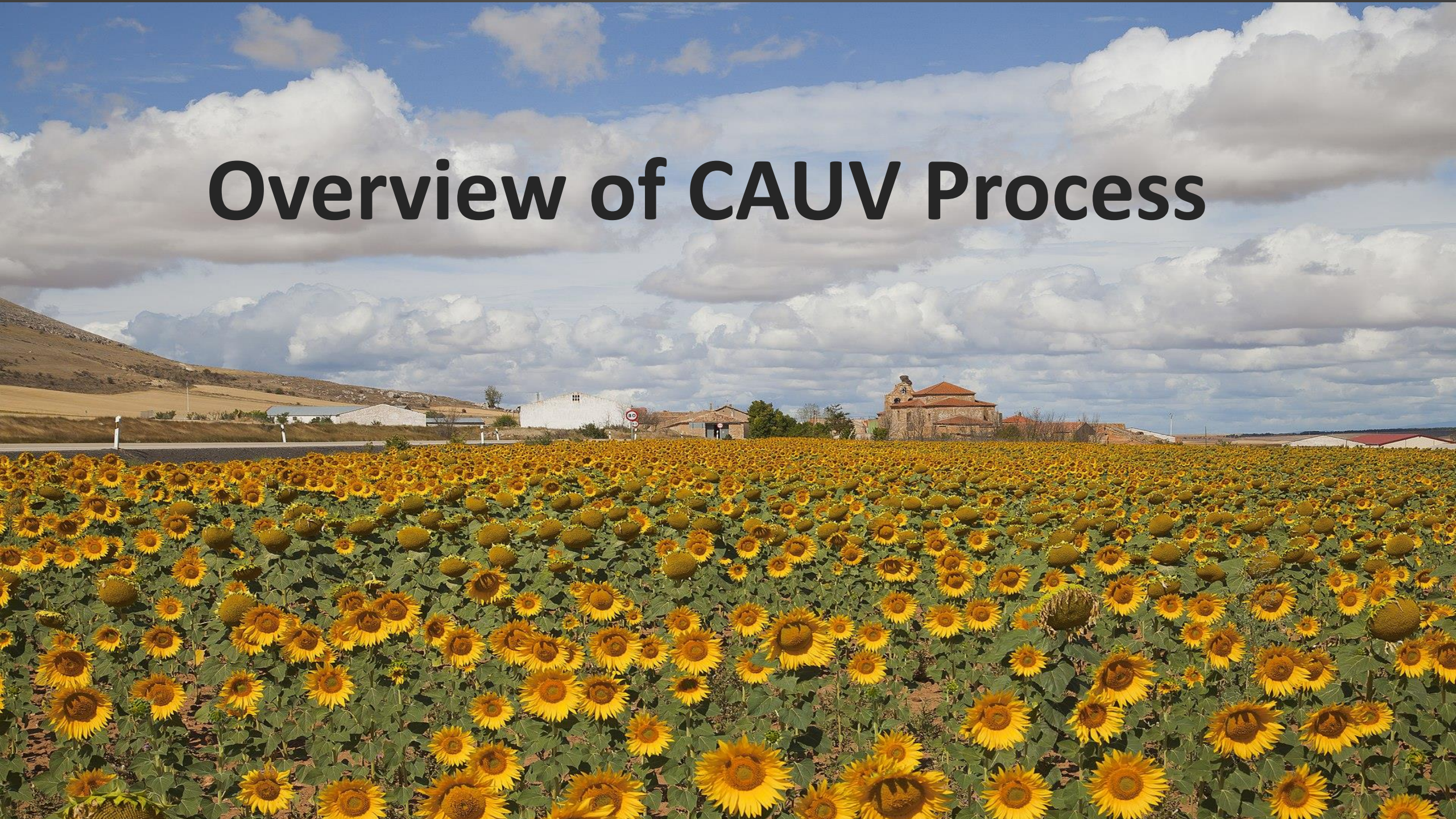
On the CAUV horizon...

- *Land use mapping project*
- *New Auditor's website*
- *2024 Reappraisal & new soil values*
- *Questions*



Annual CAUV Timeline

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*
- *loraincounty.com/auditor*

*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*

INCOME STATEMENT FOR CAUV APPLICANTS (for parcels with less than 10 tillable acres)

Parcel number _____ Parcel Number _____

Parcel number _____ Parcel Number _____

<u>No of Acres Planted</u>	<u>Type of Crops</u>	<u>Price Per Bushel</u>	<u>Expected Yield</u>	<u>Expected Income</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Number of Livestock Sold

Type of Livestock Sold

Owner of Parcel farmed : _____

Address of Owner : _____

City/State/Zip : _____

Telephone : _____

Name of Renter
(if applicable) : _____

Address of Renter : _____

City/State/Zip : _____

Telephone : _____

I declare under penalty of perjury that this has been examined by me and to the best of my knowledge and belief it is true, correct and complete

OWNER'S SIGNATURE _____ DATE _____

RENTER'S SIGNATURE _____ DATE _____

***COMPLETE AND RETURN THIS FORM WITH YOUR APPLICATION

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*



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 Sheriff if in doubt.**

Concerns for entering properties

- Inspection list will be posted on Auditor's website by June 1st so that owners are aware that inspectors will be around.
- Inspectors are insured by Lorain County
- Animal contamination concerns:
 - Owners advised to display disease control signs
 - Owner may request an inspection appointment

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

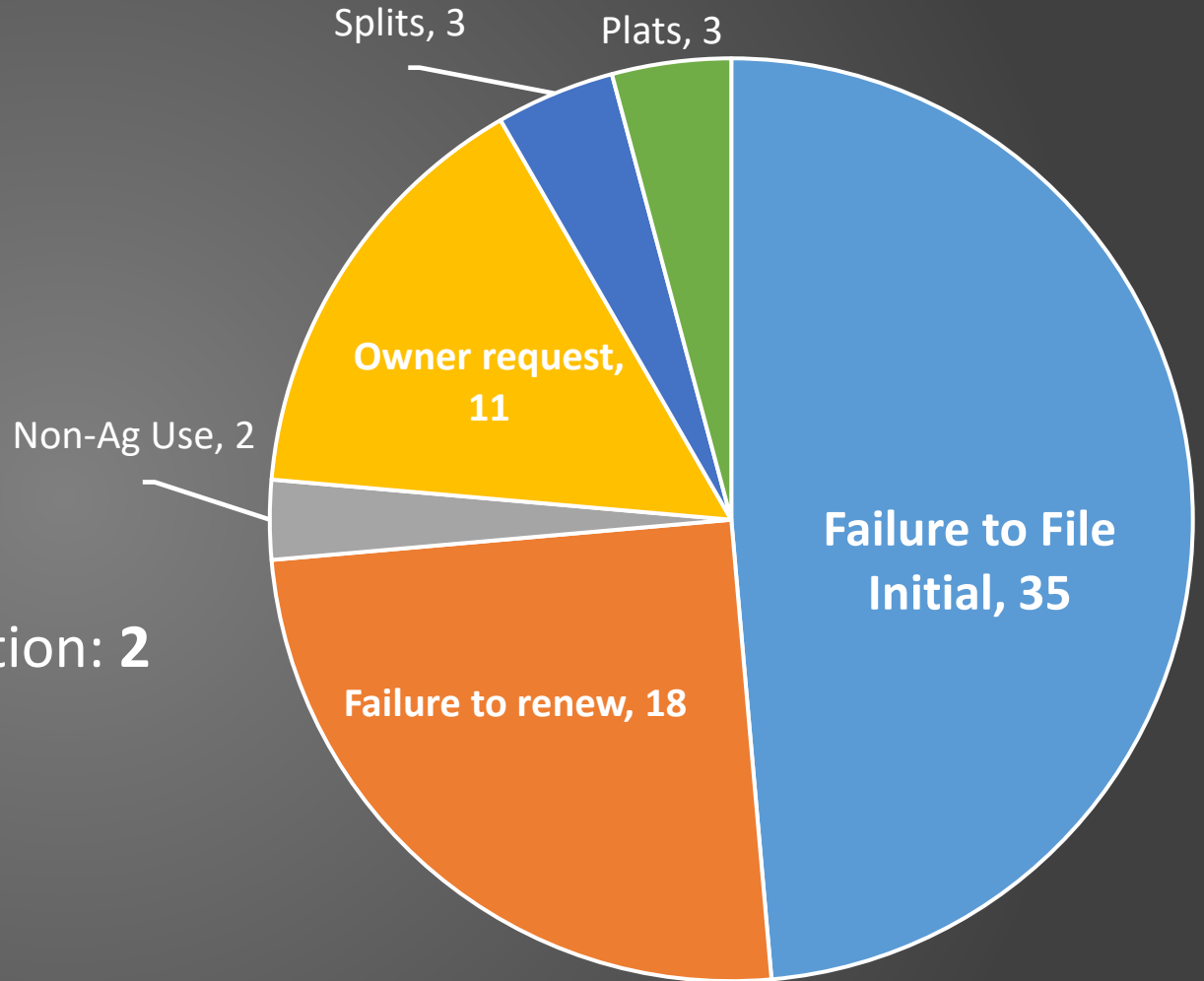
Date

2023 Recoupments

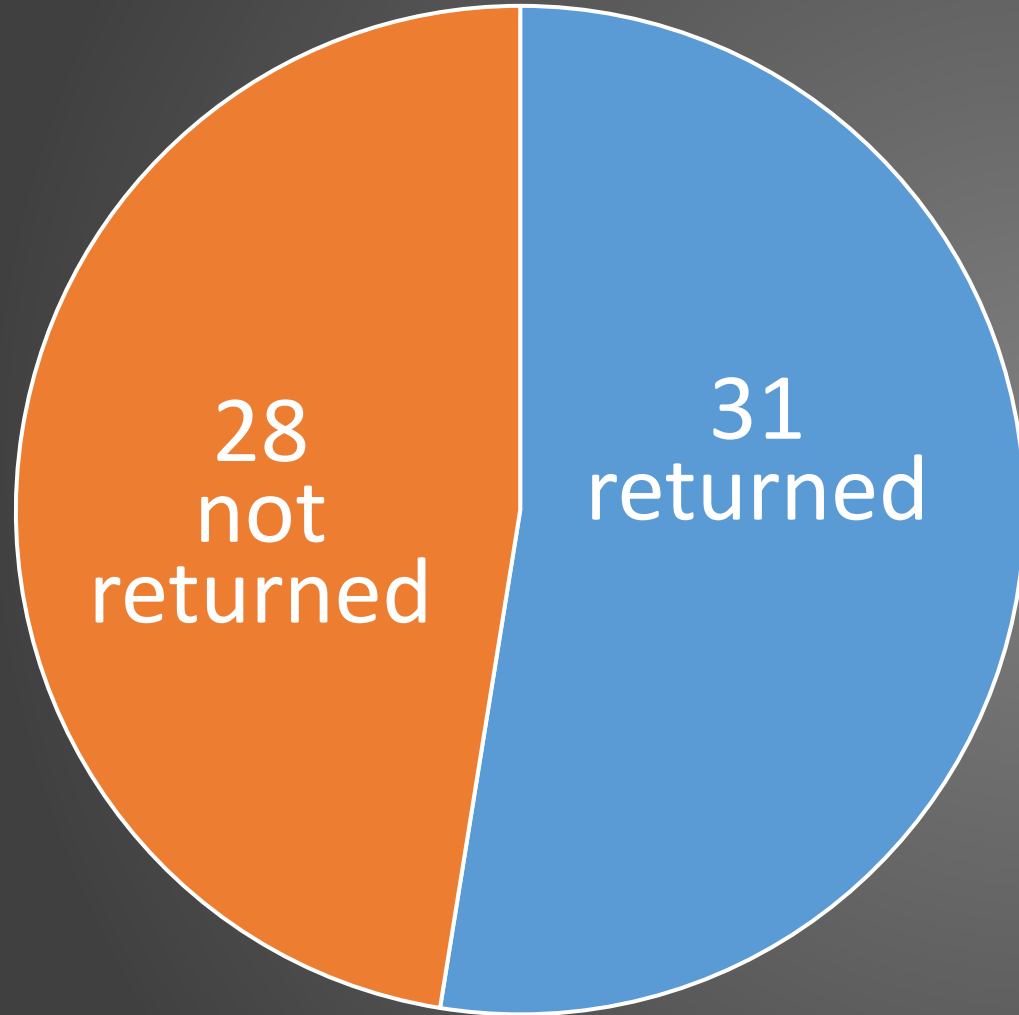
Total Recoupments: 72 parcels
Total CAUV parcels: 5000

Reasons for Recoupment:

- Failure to file initial form: **35**
- Failure to file renewal form: **18**
- No Agricultural use detected on inspection: **2**
- Requested by owner: **11**
 - splits-recoupment paid in advance: **6**
- Misc. – parcel no longer qualified following a split: **3**
- Plats – recoupment paid in advance: **3**



2023 Courtesy Contacts



■ Returned ■ Not-returned

Working with Farm Bureau, 59 Courtesy contacts (phone call, email) were made with all CAUV applicants who did not return a renewal form.

2023 Board of Revision Complaints (for tax year 2022)

15 BOR complaints reviewed by Auditor

1 Reinstated & recoupment removed

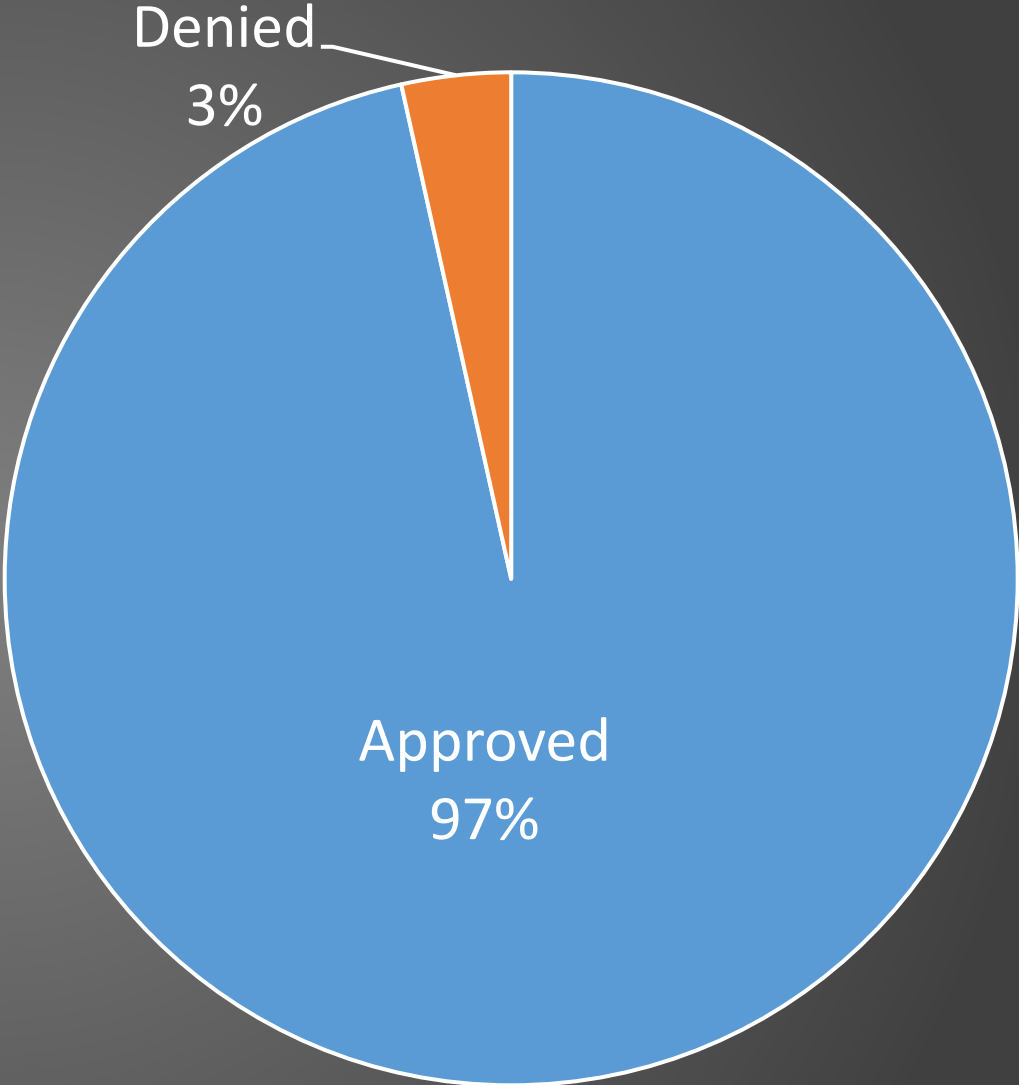
14 BOR cases heard by board

9 Reinstated & recoupment removed

5 Denied – removed from CAUV

2023 New Applications

New applications: 194
New applications *denied*: 7



CRP & Conservation Practice

2023 (both programs)

- 135 Applicants
- 302 Parcels
- 31 New Applications

2020

Page 1 of 1

This form is available electronically.

CRP-1 U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

CONSERVATION RESERVE PROGRAM CONTRACT

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

7B. TELEPHONE NUMBER (Include Area Code):

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 or 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	11. Identification of CRP Land (See Page 2 for additional space)				
10B. Annual Contract Payment	\$ 36	A. Tract No.	B. Field No.	C. Practice No.	D. Acres	E. Total Estimated Cost-Share
10C. First Year Payment	\$	0000447	0012	CP8A	0.35	0

(Item 10C applicable only to continuous signup 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
WELLINGTON, OH 44090-9247	100.00%		9/8/16
	%		

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

NOTE: The following statement is made in accordance with this 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.

This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

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).

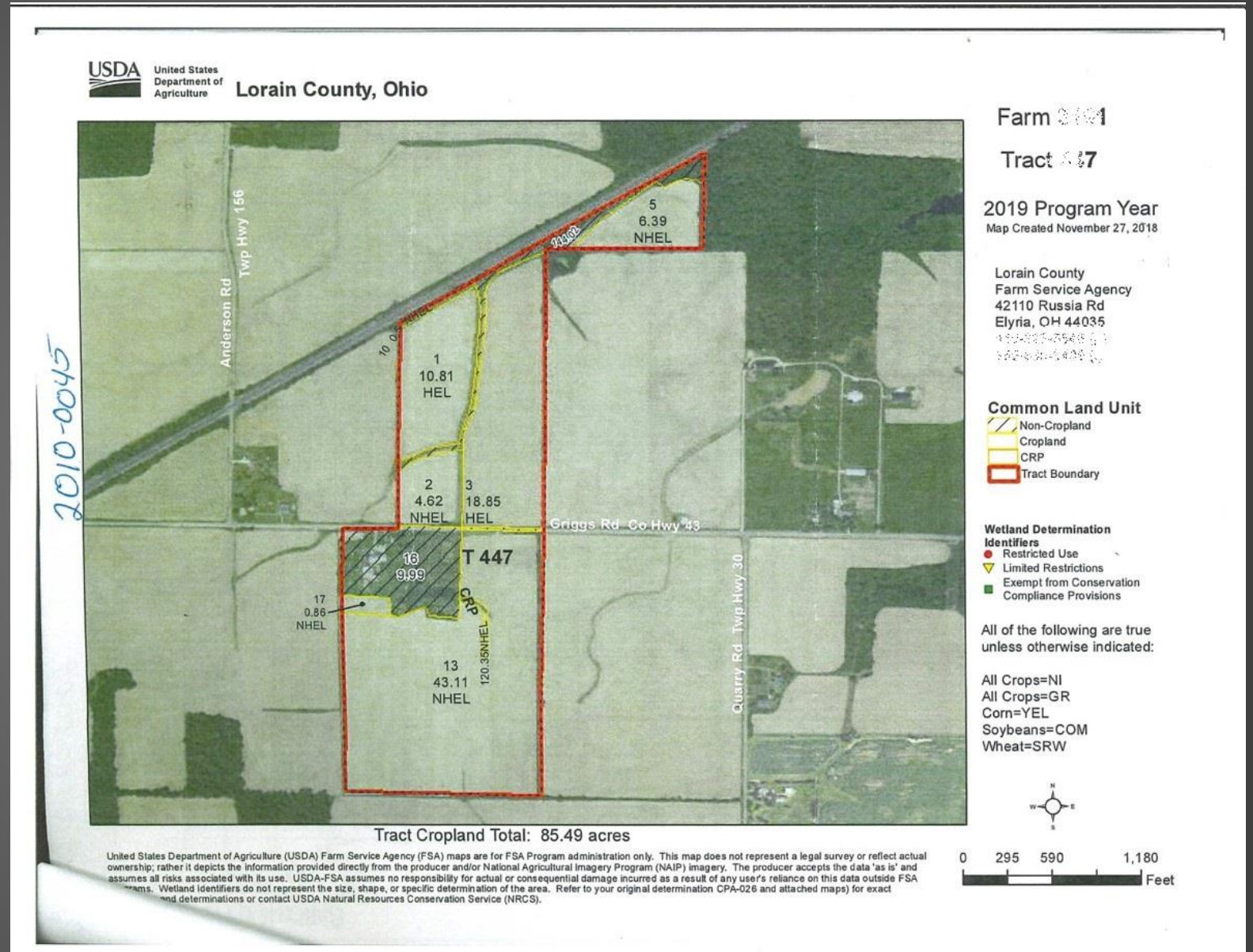
If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing 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

EOL 15/11

CRP & Conservation Practice

Sample CRP Map produced by USDA



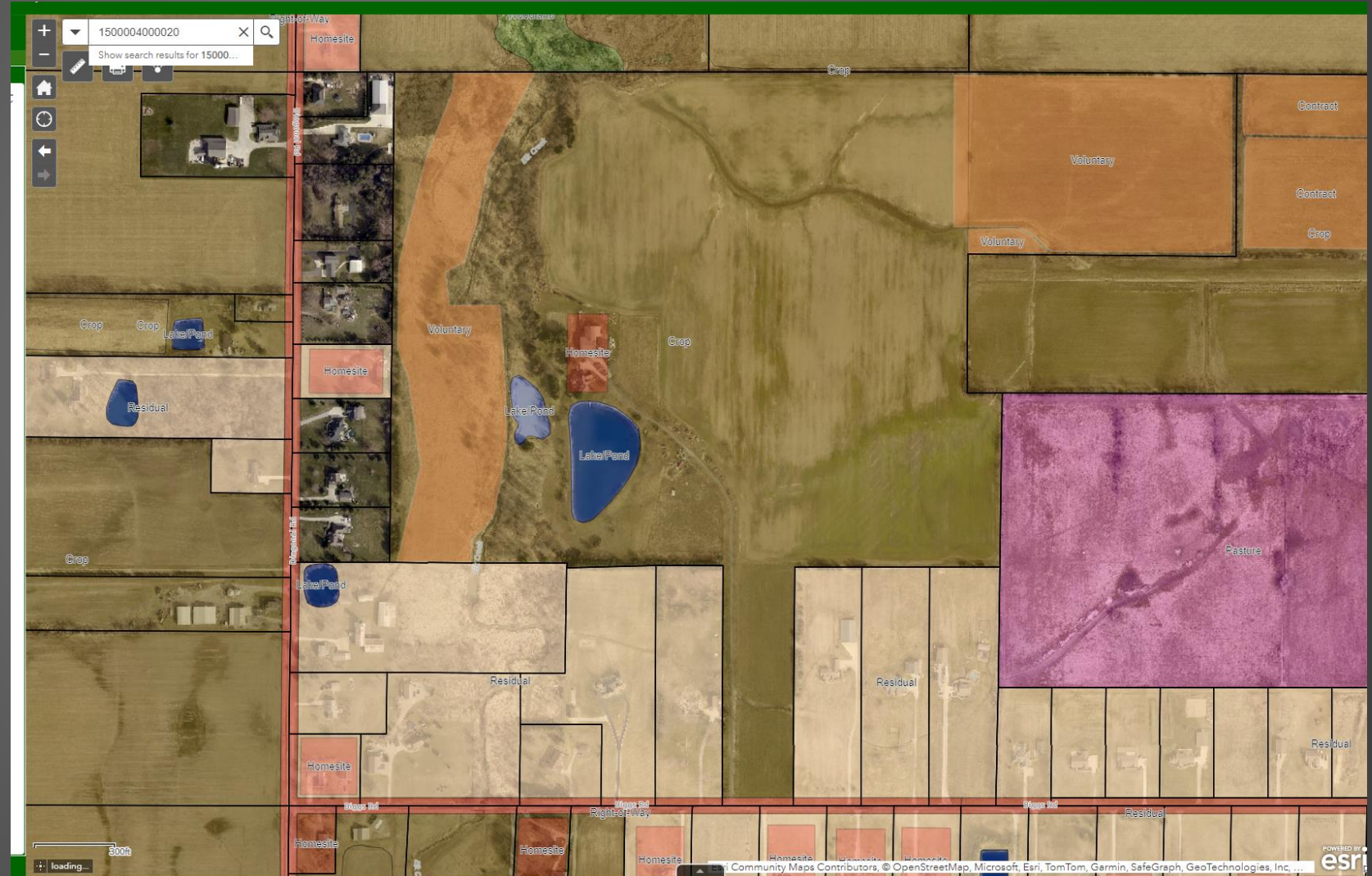
Conservation Practice

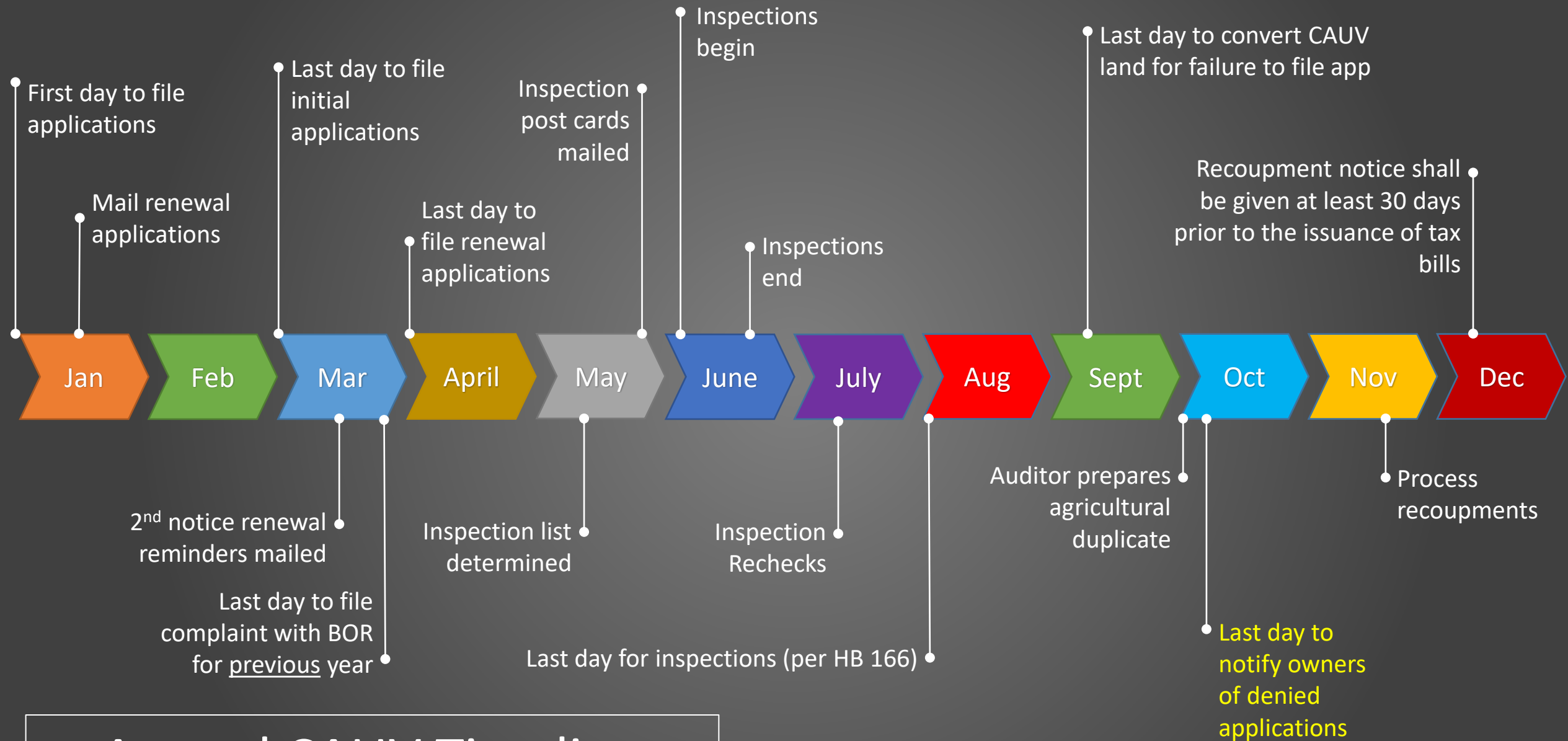
- Limited to 25% of parcel acreage
- Owner must request Conservation Practice AND identify areas on a map each year.



Conservation Practices

Map showing Conservation Practice (marked Voluntary)





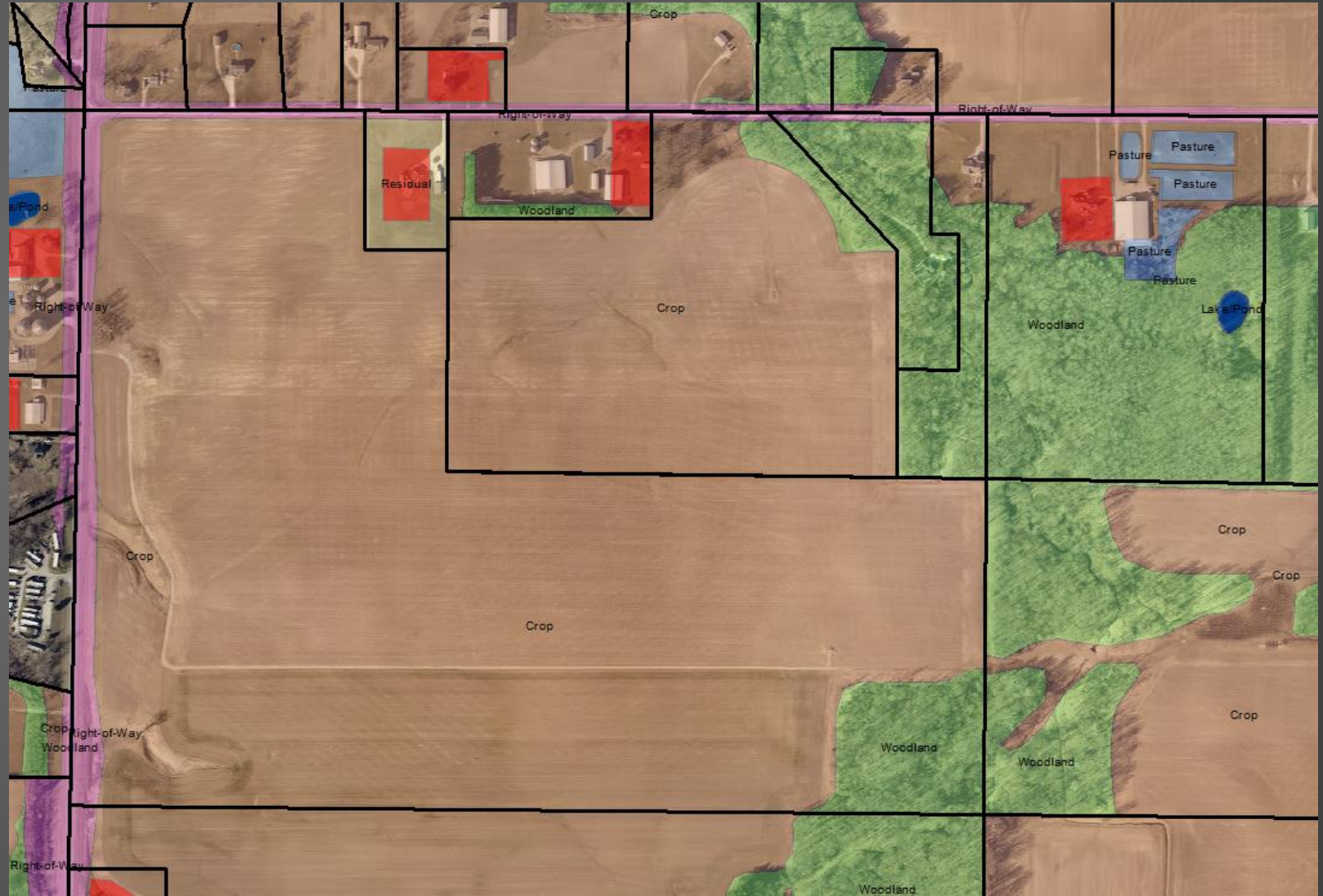
Annual CAUV Timeline

On the CAUV horizon...



CAUV Land Use Project - 2023

- Reviewed codes & consulted other counties
- Reviewed land use delineations
- Redrafted land use on 5,000 CAUV parcels
- Completed Oct. 2023
- Results in 2023 values

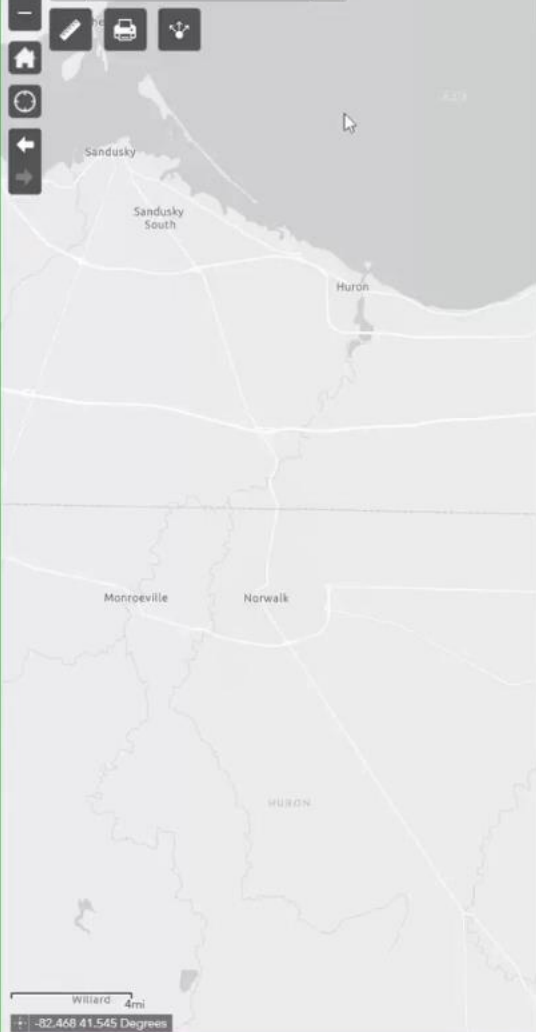


CAUV Landuse Web App

The screenshot displays the CAUV Landuse Web App interface. At the top, the title "CAUV Landuse Web App" and "Lorain County Auditor" are visible. A search bar on the left contains the text "PPN, Name, Address". Below the search bar are icons for home, print, and other functions. The main map area shows a detailed view of Lorain County, Ohio, with various municipalities and townships labeled, including Vermillion, Amherst City, Elyria Township, Lorain City, Sheffield Village, Avon City, Sheffield Township, North Ridgeville City, North Olmsted, Vermillion City, Amherst Township, Elyria City, North Ridgeville City, Brownhelm Township, Amherst Township, Elyria Township, Elyria City, South Amherst Village, New Russia Township, Carlisle Township, Eaton Township, Columbia Township, Oberlin City, Grapton Village, Kipton Village, Pittsfield Township, Lagrange Township, Grapton Township, Wellington Township, Penfield Township, Wellington Village, Rochester Village, and Rochester Township. The map is surrounded by other counties: Huron to the west, Medina to the east, and Cuyahoga to the south. A scale bar at the bottom left indicates 4 miles. The bottom of the interface features a loading indicator and a footer with copyright information: "All rights reserved" and "Esri, TomTom, Garmin, SafeGraph, METI/NASA, USGS, EPA, NPS, USDA, USFWS | Esri, TomTom, Garmin, SafeGraph, METI/NASA, USGS, EPA, NPS, USDA, USFWS".



PPN, Name, Address



Willard 4mi
-82,468 41,545 Degrees



CAUV Landuse Web App

<http://tinyurl.com/ms4bbme4>

Lorain County Auditor
Craig Snodgrass CPA, CGFM

Search Real Estate Dog Licenses Real Estate & Taxes Notices Forms Home

SECTIONS

- Real Estate & Taxes
- Board of Revision
- Homestead
- Financial Data
- Settlement Reports
- Dog Licenses
- Geographic Information System
- Other Services
- On The Audit Trail

RESOURCES

- Notices
- Forms
- Employment
- Reports
- Unclaimed Funds
- Links
- Contact
- Home

NOTICES-

- First Half 2024 Tax Collection will be due to the Treasurer February 9. Rates and bills not yet available. For payment information contact the Treasurer 440-329-5787. Tax Bills are en route as of January 19.
- Important Changes Coming in 2024 for Homestead Exemption Program**

Improvements Coming to Ohio's Homestead Exemption Program

Lorain County Auditor Craig Snodgrass discusses upcoming legislative changes improving the Homestead Program for Ohio's seniors and disabled veterans. Watch the press conference- <https://tinyurl.com/ytmc32v>

- Employment- [Tax Settlement Specialist 1](#)
- [Auditor's Outreach Event Calendar](#) This is the Lorain County Auditor's Story Map Tour that shows a map of past, present and future road show events. (updated continually)
- [Levies on the March 19, 2024 Ballot](#)
- [2023 Valuation Presentation](#)
- [2023 CAUV Farmland Presentation](#) and [Explore CAUV Land Use with the new Web App.](#)
- [Register for Property Check- Title Fraud Alert System](#)
- [Lorain County Auditor Craig Snodgrass named First Vice President of County Auditor's Association of Ohio](#)
- Lorain County Tax Abatement information is now available online**

Auditor Craig Snodgrass announces that a new Tax

CAUV Landuse Web App

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



New Lorain County Auditor's website Coming spring



J. Craig Snodgrass CPA, CGFM

County Auditor | Lorain County, Ohio

SEARCH MAP INFO FORMS TOOLS

Search by Parcel, Owner or Address



Under Construction

In the meantime, please use <https://www.loraincountyauditor.com/gis/>

Under Construction

Welcome to the **NEW** Lorain County Auditor Website!

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

Lorain County Auditor

226 Middle Ave, 2nd Floor

Elyria, OH 44035

- (440) 329-5207 Phone

auditor@lcauditor.com

J. Craig Snodgrass, CPA, CGFM

Lorain County Auditor

Auditor Responsibilities

The Auditor is the county's chief fiscal officer and property tax assessor. As the "holder" of the county's checkbook, the Auditor is responsible for paying all the county's bills, completing payroll for its 550+ employees, and keeping an accurate accounting of the county's fund balances. In addition, the Auditor is the statutory appraiser-in-chief of all real estate and manufactured homes in the county for tax purposes. Once property taxes have been collected by the County Treasurer, it is the Auditor who distributes those tax dollars to the appropriate city, village, township, or school district in accordance with the legally adopted rates. The County Auditor also serves as the sealer of weights and measures and as the licensing agent for certain licenses required by Ohio law.

In carrying out these duties, the Auditor must at all times adhere to the highest standards of ethics, professionalism, and integrity. This website is a reflection of the Auditor's commitment to customer service and full transparency to the public.

Important Links

Lorain County Offices:

- Board of Elections
- Childrens Services
- Clerk of Courts
- County Commissioners
- Dog Kennel (Pound)
- Engineer
- Job & Family Services
- Probate Court

Lorain County Facts

Founded April 1, 1824
County Seat: Elyria

Total Area	923 sq mi
Population (2020)	312,964
Parcels (2023)	170,000

<https://auditor.loraincounty.com/auditor/>

Surrounding Area Websites

- Ashland
- Cuyahoga
- Erie
- Huron
- Medina

New Lorain County Auditor's website CAUV Information and links

Agricultural District / CAUV [Filter](#)

For more details call the Lorain County Auditor's Office at 440-329-5485.

CAUV – Current Agricultural Use Valuation Program

The Current Agricultural Use Value (CAUV) program lowers real estate taxes for qualifying commercial farmland owners. The program evaluates land based on soil types instead of 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 2021**. 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.

Click on the image below to access the new CAUV Landuse Web App.

CAUV Forestry Requirements

New Lorain County Auditor's website

Downloadable Fillable pdf forms



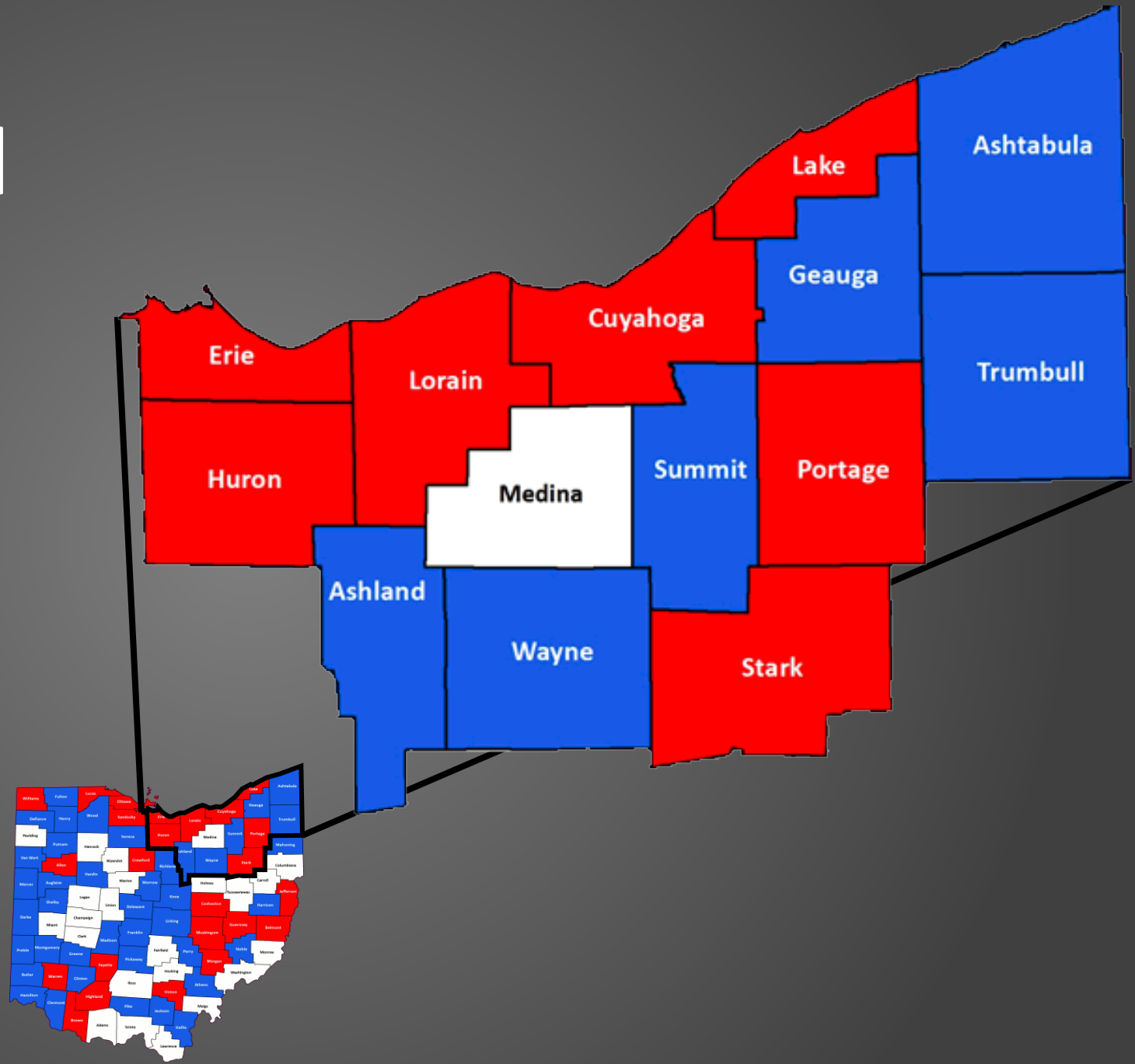
The screenshot displays the website for the Office of the Auditor, Lorain County, Ohio, managed by J. Craig Snodgrass CPA, CGFM. The page features a navigation menu with links for SEARCH, MAP, INFO, FORMS, and TOOLS. A search bar is available for finding forms by parcel, owner, or address. The main content area is titled 'Downloadable Forms' and lists several forms under the 'CAUV' category:

- 2022 Farm Bureau Presentation
- CAUV Gross Income Worksheet
- CAUV Guidelines
- DTE 109 - Initial Application for the Valuation of Land at its Current Agricultural Use
- DTE 109A - CAUV Renewal Application

At the bottom of the page, there is a footer with the text 'Data Last Processed: 1/19/2024, 7:34:25 PM', '© 2024 Pivot Point All Rights Reserved', and 'Powered By: PivotPoint'.

Lorain County 2024 Reappraisal

Soil Value Effects



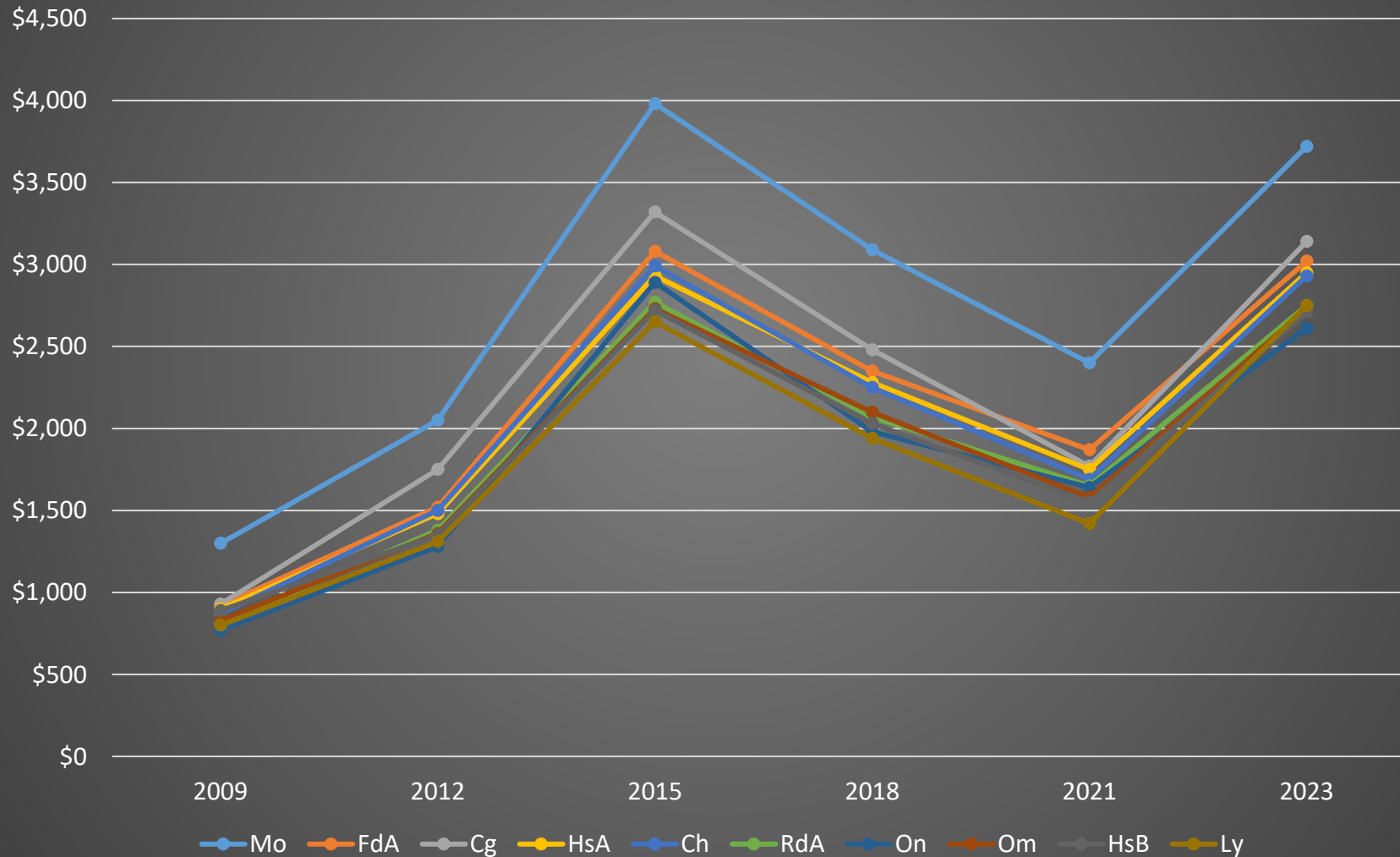
Soil Values

Top 10 Lorain County Soils by Value per Acre

Soil Type	Name	2009	2012	2015	2018	2021
Mo	Mermill Loam	\$1300	\$2050	\$3980	\$3090	\$2400
FdA	Fitchville Silt Loam	\$920	\$1520	\$3080	\$2350	\$1870
Cg	Carlisle Mucky Silt Loam	\$930	\$1750	\$3320	\$2480	\$1770
HsA	Haskins Loam	\$900	\$1480	\$2930	\$2280	\$1750
Ch	Chagrin Silt Loam	\$870	\$1500	\$2990	\$2250	\$1690
RdA	Rawson Loam	\$810	\$1380	\$2770	\$2070	\$1650
On	Olmsted Loam	\$770	\$1280	\$2890	\$1980	\$1640
Om	Olmsted Fine Sandy Loam	\$830	\$1360	\$2730	\$2100	\$1580
HsB	Haskins Loam	\$890	\$1350	\$2720	\$2030	\$1550
Ly	Luray Silty Clay Loam	\$800	\$1310	\$2650	\$1940	\$1420

Soil Values

Top 10 Lorain County Soils by Value per Acre



2024 Ohio CAUV Soil Value Increase

2021 to 2023

Average Increase

(All Lorain Co. Soil Types):

115%

Conservation Practice

- Owner must request Conservation Practice AND identify areas on a map each year.
- Conservation receives lowest soil value. Currently \$230 per acre.



Ohio CAUV Soil Value Increase

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

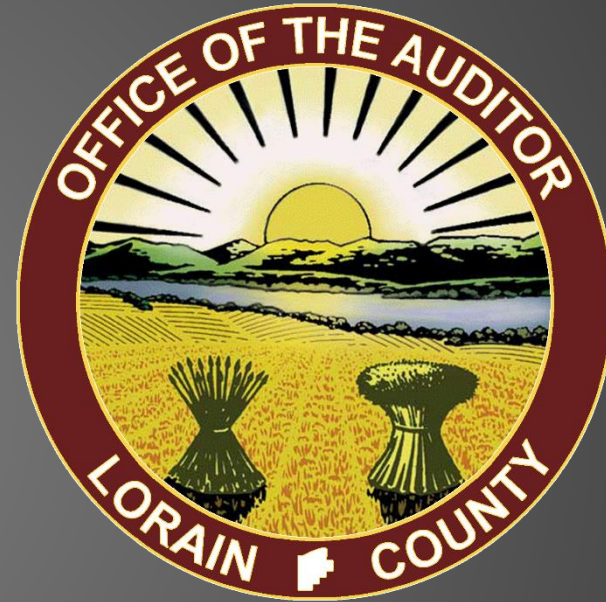


https://tax.ohio.gov/static/real_property/2023explanationwithexhibts.pdf

*Thank you for
your time.*

Questions?

Lorain County Auditor



www.loraincounty.com/auditor
auditor@lcauditor.com
440-329-5207