



PREBLE COUNTY AUDITOR LAVON WRIGHT

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The Preble County Auditor, Lavon Wright, with the support from Preble County Farm Bureau, would like to provide information regarding changes to Current Agricultural Use Valuation (CAUV).

Pursuant to Am. Sub H.B. 49 of the 132 General Assembly, effective Sept. 29, 2017, Changes to the Current Agricultural Use Valuation (CAUV) program, prescribes that the lowest CAUV value in the table of values be applied to farmland used for certain conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government. The lowest value for 2017 is \$230.

As defined by O.R.C. 5713.30(e), eligible conservation land practices, are practices used to abate soil erosion as required in the management of the farming operation, including that 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. A conservation practice used for wildlife habitat does not meet the statutory requirement to abate soil erosion for management of the farm and will not result in that land being taxed at minimum value.

So, there are two groups of conservation land that are affected:

The first group is conservation contracts. This is land devoted to and qualified for payments under federal land retirement/conservation program. (ex. - CRP, CREP, WMB). The landowner must provide a copy of the signed contract showing compensation, the term of the contract, and a map of the acreage contracted.

The second group is conservation practices. This is land that is use to abate soil erosion as required in 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, filed borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purposes. These practices may only include up to 25% of the total acreage of conservation practices. A map of where the conservation practices are located on the parcel is required.

The landowner "must indicate" the conservation acreage on the CAUV application. Because the window is closing for these applications to be filed with the County Auditor, the Department of Taxation decided landowners that do not have time to get the maps and copies they may need to complete this process, can file a Board of Revision before April 2nd, 2018.

The County Auditor and her representatives will be at "The Grange" (near the fairgrounds) 501 Nation Ave., Eaton, Ohio, On March 7th, at 6 p.m. to discuss this new method of valuing conservation land. Preble County Soil and Water Conservation District will also be in attendance to discuss the conservation practices.

If you have questions you can either stop by the Auditors office on the 2nd floor of the Courthouse or call the office at 937-456-8148.