

CA.. WHAT?



2019

What is CAUV

The CAUV program allows land devoted exclusively to commercial agriculture and timber to be valued based on their value in agriculture, rather than the full market value, resulting in a substantially lower tax bill for the landowner. An initial application may be filed with the Washington County Fiscal Department between the first of January and prior to the first Monday in March of the tax year seeking CAUV valuation. The initial Application fee is \$25.00.

Who Qualifies

To qualify for CAUV, land totaling 10 acres or more must be devoted exclusively to an agriculture, commercial timber, or land retirement and conservation programs administered through a **federal agency**. If a landowner has less than 10 tillable acres or less than 10 qualifying acres, the landowner must provide actual receipts to show that the land grossed \$2,500 annually for the previous three years.

Commercial Timber

If you own at least 10 acres of woods and you devote your woods exclusively to **commercial timber production**, or If you own less than 10 acres of woods, but your average yearly gross income for the three years prior to the year of application has been at least \$2,500, or your anticipated gross income for the year of application is at least \$2,500 .

So what does “commercial timber production” mean? Timber grows so slowly that an annual harvest in any one stand is impossible without a rapid depletion of your supply. Commercial timber production, then, is not cutting timber from your woods. It is growing timber in order to maximize the production of the highest quality timber, you must manage your woods. Management includes a number of activities, but it starts with having and following a management plan.

A CAUV Forest Management Plan must include the following:

- Objective– Landowner must state that the forest will be managed for the production of commercial timber.
- Map– a map of the property must be included. It can be a recent copy of an aerial photo, county soils map or a county tax map.
- Description– a narrative description of such forest characteristics as tree species, volume and age shall be included.

- Prescription– a prescription of silvicultural practices to improve timber production must be included. Silvicultural prescriptions or timber stand improvements are treatments to manipulate forested land to accomplish landowner goals. They can be various kinds of timber cuttings, tree plantings, prescribed burning, the use of mechanical controls, herbicides and fertilizers.
- Schedule of implementation– a written ten(10) year planned schedule for prescription implementation must be included in the plan.

The careful development of a timber management plan in consultation with a professional forester is encouraged for landowners to achieve their desired ownership goals

Retired/Conservation Ground

Only land enrolled in **federal conservation** program are eligible. Examples would be:

- CSP (Conservation Stewardship Program)
- CRP (Conservation Reserve Program)
- WRP (Wetlands Reserve Program)
- CREP (Conservation Reserve Enhancement Program)
- EQIP (Environmental Quality Incentive Program)

How to remain on the CAUV Program

The Auditor's office will send out the CAUV renewal application to those already enrolled in the CAUV program at the beginning of each new year. There are no additional fees for renewal. A renewal application must be filed every year before the first Monday in March to continue in the CAUV program. Annual field inspections are performed to ensure that each parcel in the program is in compliance.

Idle land

Land may sit idle or fallow for up to one year if, during the previous three consecutive calendar years, it has been designated as land devoted exclusively to agricultural use. Also, nothing can be done to the land that would hinder its return to agricultural production.

Unqualified status

If the land no longer qualifies, Ohio law requires landowners to pay an amount equal to the amount of the tax savings on the converted land during the three tax years immediately preceding the year in which the land is converted to non-agricultural use.

Who do I talk to?

If you have questions about CAUV contact either :

Washington County Auditor: 740-373-6623 ext. 2125

Washington SWCD: 740-885-3318