

Noble County Auditor's Office CAUV Guidelines/Requirements

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Effective- 1/1/2013 (PD-Auditor)/ Updated 3/1/19/ Updated 10/24/23

-A minimum of 10 acres must be actively farmed for at least 3 years to apply for the program. An initial application, soil mapping and \$25 application fee must be filed by the 1st Monday in March.

-Application must have a breakdown of how the property is/will be farmed and who is farming it.

-A landowner who purchases a piece of property already under CAUV may continue the program but must fill out an initial application with the breakdown of how he will be farming, a soil map of the entire farm and pay the \$25 application fee between January 1st and the 1st Monday in March of the following year. If the owner fails to submit an initial application the parcel will be removed from CAUV, a 3 year recoupment will be assessed on the taxes and land values adjusted to the current market value. **ORC 5713.31**

-A landowner who purchases land not on CAUV must start farming it and continue for 3 years before an initial application may be submitted even if he already has a parcel(s) qualified for CAUV.

-Parcels of land purchased that are all woodland or primarily woods will be required to obtain a forest/woodland management plan from a certified forester. The plan must contain a timeline for work to be completed and all boundaries must be properly marked. Parcels already under CAUV woodland will be given 1 year to obtain a management plan in order to continue under CAUV woodland. An initial application, \$25 filing fee and the management plan must be submitted to our office and then must be worked for 3 years. After three years, our office will inspect the property and make a decision to grant/deny the land for CAUV.

-When a forest management plan is fulfilled, or has expired, a new plan must be submitted to the Auditor's office. An initial application or fee will not be required as long as ownership of the parcel has not changed.

-An initial application is not required if only adding or removing a spouse/former spouse to/from ownership.

-If a parcel on CAUV transfers into a trust but a life estate is reserved the initial application is still good and a new application is not required. If there is no life estate reserved an initial application must be filed and the \$25 application fee paid.

-If upon inspection of any CAUV properties at any time it is determined the land is not in compliance with CAUV qualifications the landowner will be notified and given possible avenues, options and expectations to remain in the program. If the landowner does not comply the parcels will be recouped for 3 years of CAUV savings and land values adjusted to current market value for the following tax year.

-Beginning 1/1/2024 Applications for CAUV-Woodland & AG must file a completed application. Including but not limited to the completed application, Forest Management Plan from a Certified Forester if woodland & \$25 application fee. No partial applications will be accepted. (Effective 1/1/2024)

-For inspection of all forest management plans a landowner or representative must be present. Landowners will be contacted in advance to set up a date/time to meet. (Effective 1/1/2024)