

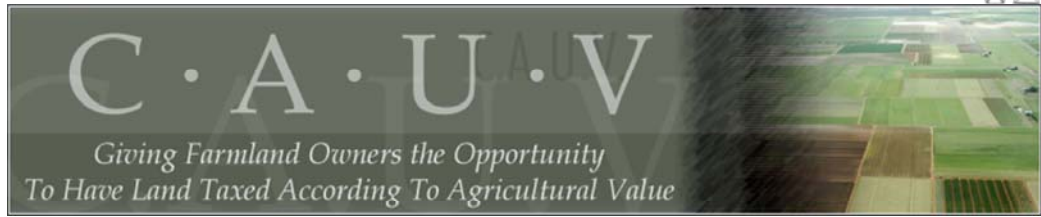
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Agricultural Districts



Current Agricultural Use Value (CAUV) allows owners of farmland the opportunity to have their land taxed according to value in agriculture rather than full market value. To qualify for the program, a landowner must devote the land exclusively to agricultural use on at least ten acres or have produced an annual gross income of \$2500 or more from the sales of agricultural products.

There is an initial filing fee of \$25 per application. The C.A.U.V. application must be renewed annually at no cost. If you do not renew the application, the Fiscal Office is required to return the property to its true current market value and recover the taxes for the past three years. Applications must be filed before the first Monday in March of any year. Renewal applications will be sent to the property owner automatically.

CAUV (713.83 KB)
Initial Application for the valuation of land and its current agricultural use. File with the County Fiscal Officer
[Details >>>](#) [Download](#)

Application for Placement of Farmland (489.41 KB)
All farms larger than 10 acres qualify for an agricultural district if they have been devoted exclusively to
[Details >>>](#) [Download](#)

In 1982 the Ohio General Assembly passed into law the creation of Chapter 929 of the Ohio Revised Code. This law is a direct effort of the Ohio Farm Bureau Federation (OFBF) and others, that is designed to remove some of the influences that may cause farmland to be converted to non-agricultural uses. The goal of an agricultural district is to help landowners/farmers deal with governmental powers of eminent domain, nuisance lawsuits and water, sewer and electrical assessments that will help keep farmers farming.

Legal protection is provided to the owner if a nuisance lawsuit is filed against his farming operation and limited protections are provided against a public entity with the powers of eminent domain. Having an agricultural district does not reduce real property valuations (fair market value) and does not reduce real estate taxes.

At any point in time the owner of agricultural land (see requirements, next paragraph) may file an application with the Fiscal Officer to place his land in an agricultural district for five (5) years. This application will be immediately acknowledged/approved by the Fiscal Office except for land in a municipal corporation. A copy of the application filed with the Fiscal Officer must be filed with the municipality the land lies within. The municipality then has 30 days to approve, approve with modifications or reject the application for inclusion in an agricultural district. The municipality is required to notify the Fiscal Office of its decision.

All farms larger than 10 acres qualify for an agricultural district if they have been devoted exclusively to "commercial" agricultural production for the past three (3) years. Farms smaller than 10 acres are eligible if the average yearly gross farm income for the past three (3) years is at least \$2,500 from "commercial" agricultural production. See the CAUV qualifications under our Tax Reduction Programs and Section 5713.30 (A) of the Ohio Revised Code for further explanation.

An agricultural district is a five (5) year obligation. At the end of the five year period the owner may withdraw from the district with no penalty or renew the district for another five years. The Fiscal Office will automatically send a renewal application to the owner (every five years).

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CAUV

CUSTOMER SERVICE

330-643-2696

Monday thru Friday

7:30 a.m. to 4:00 p.m.

OFFICE LOCATION

Ohio Building
175 S. Main Street 3rd Floor
Akron, Ohio 44308

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