

Ohio landowners have two real estate tax reduction programs available to them. The Ohio Forest Tax Law (OFTL) and the Current Agricultural Use Value (CAUV) program are two options that a landowner should consider. A choice must be made between the two as only one tax reduction program can be applied on a given parcel of land.

The Ohio Forest Tax Law (Ohio Revised Code Sections 5713.22 to .26) provides a Fifty percent (50%) real estate tax reduction on forest land that is **managed** for the purpose of timber production. The management program is determined by the Forester for the State of Ohio.

The Current Agricultural Use Value or **CAUV** program (Ohio Revised Code Sections 5713.30 to .38) provides reduced real estate tax values based on the **production** capacity of the soil. There is a yearly renewal for this program.

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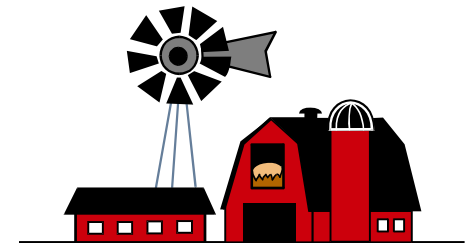
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**TAX REDUCTION
FOR
AGRICULTURAL
And
FOREST LAND**



**Janet Esposito
Portage County
Auditor**

Below are the requirements of each tax reduction program:

CURRENT AGRICULTURAL USE VALUE (CAUV)

+ Farm land which is devoted, all or in part, to the **commercial production** of field crops, tobacco, vegetables, nursery stock, timber, flowers, ornamental trees, sod or animal / poultry husbandry may be eligible. Land must be 10 acres or more of tillable land to qualify. If the farm is less than 10 acres tillable, the average **gross income** must be \$2,500 per year for three years prior to application and an anticipated income of \$2,500 for the year of application.

+ Parcels of 10 acres or more of timber are eligible if the land is devoted exclusively to the **commercial production** of timber AND is under an approved forest management program.

+ There is a one-time application fee of \$25. Application may be made after the **first Monday of January** and prior to the **first Monday of March**.

Tax Reduction. The tax reduction is determined by the soil productivity of the land. The values of the soil type are determined by the Ohio Department of Tax Equalization.

Terms of Reduction. The owner must **reapply annually**. If the land changes, the land is sold, or if the landowner chooses not to continue the program, there is a recoupment charge equal to the tax savings for the preceding three years.

For more CAUV information call (330) 297-3579.

OHIO FOREST TAX LAW (OFTL)

+. A minimum of 10 acres must be in forest land exclusive of homesite and other buildings.

+. The must be 10 acres of contiguous forest not less than 120 feet wide.

+ All forestland must be managed according to a forest stewardship management plan approved by the State Forester. The owner shall follow all provisions of the plan, which may include commercial cutting.

+ Boundary lines must be visibly marked prior to examination.

+ Before the forestland can be certified, the owner must demonstrate the intent to engage in management by completing a prescribed forest practice.

+ Every five years the State Forester shall examine the site to determine compliance with the Forest Stewardship Management Plan.

+ There is a one-time application fee of \$50. Applications must be filed before July 1st.

Tax Reduction. There is a 50% reduction of real estate valuation for the certified area.

Terms of Reduction. The program is continuous unless the land changes, ownership changes, or the landowner withdraws. There are no charges for withdrawal.

For more Forest Land information call (330) 297-3568.