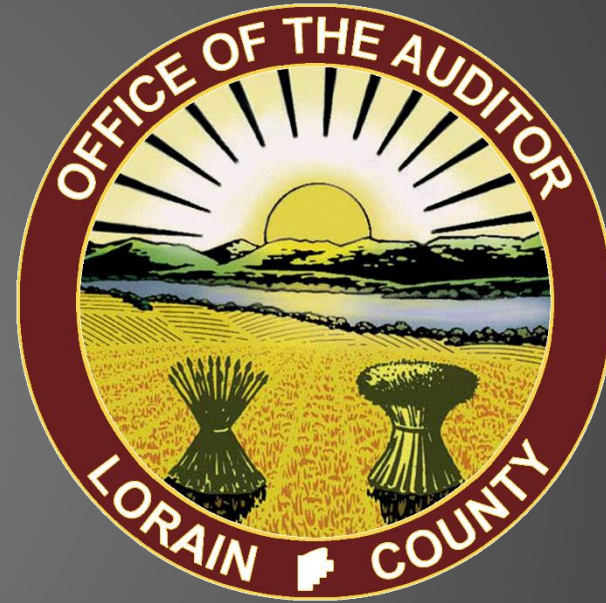


Fair
And
Equitable

January 11, 2022

Lorain County Auditor



*J. Craig Snodgrass,
CPA, CGFM*

Agenda

- *Qualifications*
- *Application Process*
- *Inspection*
- *Verification of Eligibility*
- *Removal from CAUV*
- *Recoupment*
- *Time Table*

Basic Procedure for Qualifying CAUV Land

New Application



Current Use Test



3-Year Use Test



10 Acre Test

10 or more *QUALIFYING* acres



Adjacent Woodland May Receive
CAUV For Non-Commercial Use

UNDER 10 *QUALIFYING* acres



Income Test

CAUV Initial Application Process

- *Required \$25 fee*
- *10 or more acres devoted to qualifying commercial agricultural use*
- *less than 10 acres, must have average gross income of \$2500 for 3 years prior to filing application.*

Application no. _____ County _____ Tax year _____ DTE 100
Rev. 01/19

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name _____ Phone _____ E-mail _____

2. Owner's mailing address _____

3.

Parcel number	Acres	Parcel number	Acres

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? _____ (yes/no) If yes, provide contact information: (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: _____ Date: _____

County Auditor's Use Only

Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.

County auditor _____ Date filed with county auditor _____

Name on tax list _____ Taxing district _____ Parcel number _____ Number of acres _____

CAUV Initial Application Process

Initial applications:

- Request by mail from the Lorain County Auditor's Office
- download from loraincounty.com/auditor

Initial applications are accepted from 1st Monday in January until prior to the 1st Monday in March.

Application no. _____ County _____ Tax year _____ DTE 110 Rev. 01/19

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name _____ Phone _____ E-mail _____

2. Owner's mailing address _____

3.

Parcel number	Acres	Parcel number	Acres

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is less than ten acres, show the total gross income from agricultural products. If the TOTAL acreage is ten or more acres, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? _____ (yes/no) If yes, provide contact information: (name and phone number) _____

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: _____ Date: _____

County Auditor's Use Only

Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.

County auditor _____ Date filed with county auditor _____

Name on tax list _____ Taxing district _____ Parcel number _____ Number of acres _____

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

File with the County Auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty will be charged. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.



Application number 2010-0666

Tax Year 2020

County Lorain

Phone _____

Email _____

2217 ST RT 303
WELLINGTON, OH 44090

3.	Parcel Number	Acres	Parcel Number	Acres
	017	35.76		

4. If the total acres used for a qualifying commercial agricultural purpose is **less than ten (10) acres**, show the gross income produced from agricultural products last year from these acres \$_____ and projected gross income for the current year \$_____. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton, and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? No (yes/no).
If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	35.76
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner

2-12-2020
Date

RECEIVED
 2020 FEB 12 AM 8:22
 LORAIN COUNTY
 AUDITOR

CAUV Renewal Application Process

Renewal applications are mailed annually to owners at beginning of January.

Renewal application must be filed with Auditor's Office prior to 1st Monday in March every year.

CAUV Renewal Application Process

Failure to file a renewal application may result in a tax increase, and a recoupment will be charged.

CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

File with the County Auditor prior to the first Monday in March.

To continue to receive current agricultural use valuation, the owner must file this renewal application with the county auditor prior to the first Monday in March each year. Failure to do so may result in a tax increase and a penalty will be charged. A new owner must file an initial application form (DTE 109) even if the previous owner was on the program. The back of this page has details concerning eligibility requirements.



Application number 2010-0666

Tax Year 2020

County Lorain

Phone _____

Email _____

2227 ST RT 303
WELLINGTON, OH 44090

3.	Parcel Number	Acres	Parcel Number	Acres
	017	35.76		

4. If the total acres used for a qualifying commercial agricultural purpose is **less than ten (10) acres**, show the gross income produced from agricultural products last year from these acres \$_____ and projected gross income for the current year \$_____. In the table below, provide the number of bushels or tons per acre by crop, the price per bushel or ton, and the gross income for last year. Specify other units of measure as needed. Any income received for rent of land is not included.

Farmed Acres	Use of Land (crop)	Units/Acre	Price/Unit	Gross Income

5. Will the general farming operations on any of these parcels change this year? NO (yes/no).
If yes, please attach an explanation regarding the use of these parcels for this year.

6. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay – baled at least twice a year	35.76
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner

2-12-2020
Date

RECEIVED
 2020 FEB 12 AM 8:22
 LORAIN COUNTY
 AUDITOR

CAUV 2nd Notice Letter

*Sent 2nd Tuesday after the
1st Monday in March.
(ORC 5713.31)*



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

Notice to Refile Application for the Valuation of Land In Accordance with Its Current Agricultural Use

Name

Address

Tax District

Parcel No.(s)

Application No.

In accordance with Ohio Revised Code section 5713.31, you are hereby notified that land described above, previously valued at its Current Agricultural Use Value (CAUV), will be valued at its true value in money and recoupment charges will be levied, unless the enclosed application (DTE 109 or DTE 109A) for the valuation of land in accordance with its current agricultural use is filed with this office prior to the first Monday in April.

County Auditor or representative

Lorain
County

Date

NOTE: *Filing means actual delivery of the application to the office of the County Auditor, and not the date of the U.S. postmark if the application is mailed*

CAUV Inspection Process

All initial applications are inspected the year of application.

Renewal application parcels are randomly selected for inspection.

A total of 1,500 parcels are inspected each year.



CAUV Inspection Process

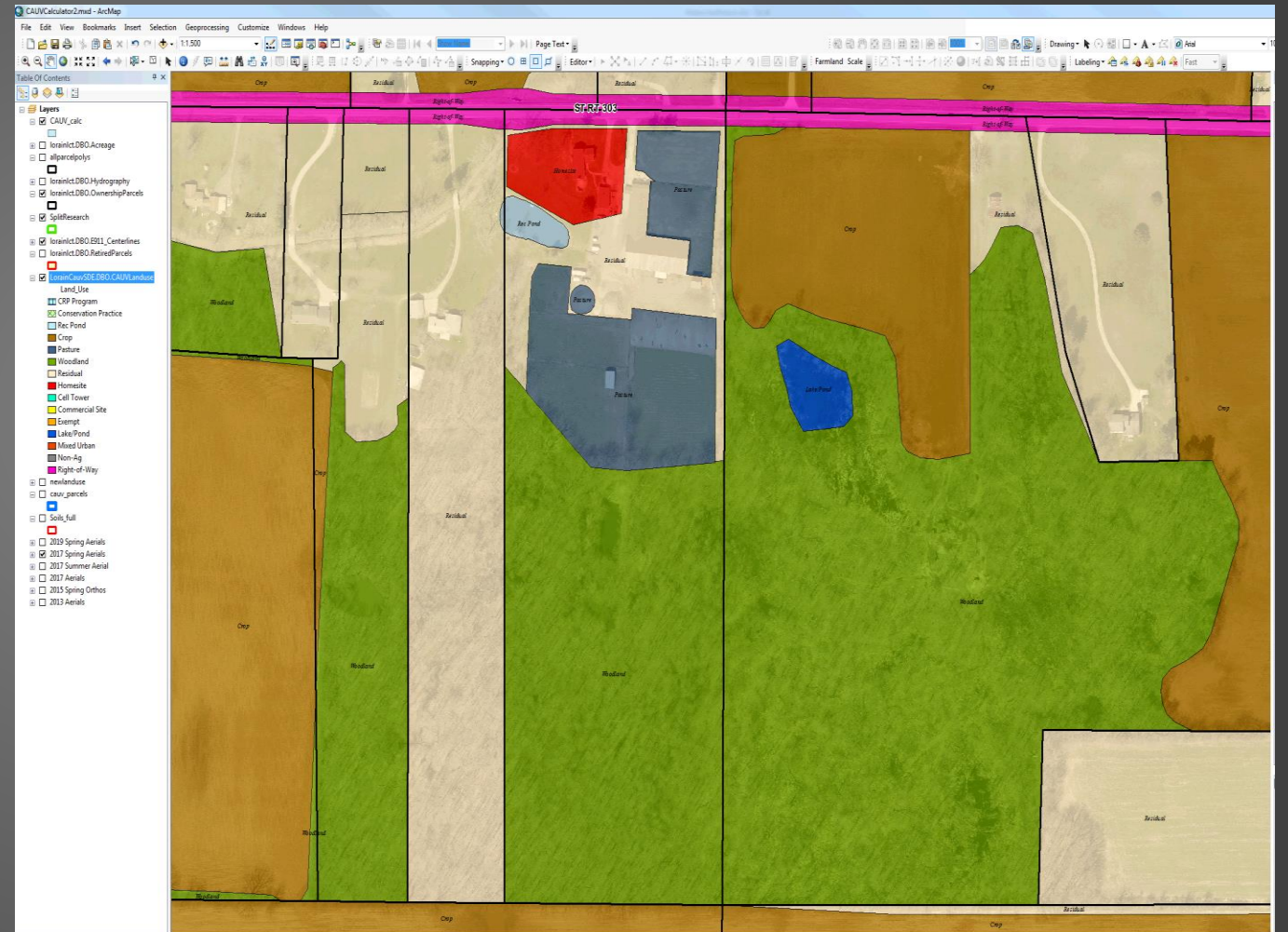
Inspectors physically visit every parcel

Paperless tablet system used to record observations and take photos.



CAUV Inspection Process


Land use map is edited to reflect field observations and aerial photography



CAUV Inspection Process

CAUV soils calculated based on edited land use

New soil amounts are updated in Auditor's system



Lorain County CAUV Farmland Assessment
2/14/2020

<i>PIN</i>	<i>Land Use</i>	<i>Soil Type</i>	<i>GIS Acres</i>	<i>Ratio</i>	<i>Adjusted Acres</i>
11300077000072				0.9989	
	<i>Crop</i>				
		ELB	0.41		0.41
		LN	1.48		1.48
		MGA	11.87		11.85
		TRA	8.15		8.14
	<i>Crop Totals</i>		<u>21.91</u>		<u>21.88</u>
	<i>Homesite</i>				
			1.00		1.00
	<i>Homesite Totals</i>		<u>1.00</u>		<u>1.00</u>
	<i>Right Of Way</i>				
		LN	0.12		0.12
		MGA	0.17		0.17
		TRA	0.18		0.18
	<i>Right Of Way Totals</i>		<u>0.47</u>		<u>0.47</u>
	<i>Residual</i>				
		ELB	0.05		0.05
		LN	1.34		1.34
		MGA	2.23		2.23
		TRA	1.42		1.42
	<i>Residual Totals</i>		<u>5.04</u>		<u>5.04</u>
	<i>Woodland</i>				
		MGA	0.53		0.53
		TRA	0.16		0.16
	<i>Woodland Totals</i>		<u>0.69</u>		<u>0.69</u>
Totals			29.11		29.08

Page 1 of 2

CAUV Tax Savings

Based on fair market value

Land	260,400
Building	+ <u>158,950</u>
Total value	419,350
	x <u>35%</u>
Assessed value	146,770
Tax rate	x <u>.052552197</u>
Net tax	= 7713.09

Based on CAUV value

Land	44,660
Building	+ <u>158,950</u>
Total value	203,610
	x <u>35%</u>
Assessed value	71,260
Tax rate	x <u>.052552197</u>
Net tax	= 3744.87

Tax Savings of \$3968.22

CAUV Soil Rate Changes

Top 10 Occurring Lorain County Soil Types

Rank	Soil Code	Description	Crop			Woodland		
			2018	2021	% CHANGE	2018	2021	% CHANGE
1	MgA	Mahoning Silt Loam	840	530	-36.90%	230	230	0%
2	MkA	Mahoning-Tiro Silt Loam	940	600	-36.17%	230	230	0%
3	MgB	Mahoning Silt Loam	720	350	-51.39%	230	230	0%
4	Mr	Miner Silty Clay Loam	1360	930	-31.62%	280	230	-17.86%
5	TrA	Trumbull Silty Clay Loam	350	350	0%	230	230	0%
6	HsA	Haskins Loam	2280	1750	-23.25%	510	230	-54.90%
7	Or	Orrville Silt Loam	1270	830	-34.65%	230	230	0%
8	MkB	Mahoning-Tiro Silt Loams	940	600	-36.17%	230	230	0%
9	FcA	Fitchville Silt Loam	1340	880	-34.33%	230	230	0%
10	MmA	Mahoning-Urban Land Complex	840	350	-58.33%	230	230	0%

Additional Information Request Letter

Sent after inspection.



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

Date

Name(s)
Address
City, State, Zip

Re: Current Agricultural Use Valuation (C.A.U.V.) Program Annual Review

Application Number: **xxxx-xxxx**

Parcel Number(s):

00-00-000-000-000	00-00-000-000-000	00-00-000-000-000	

We recently conducted the annual inspection for parcels that are currently on or have applied for the Current Agricultural Use Valuation (C.A.U.V.) program. Parcels under this program must be farmed commercially. Pursuant to our inspection, further information is needed from you to determine the parcels eligibility for the 2021 tax year. If more than one parcel is listed, you must list the activity for each individual parcel.

You are only required to provide additional information on parcels that pertain to your farming:

- If your parcel is under 10 acres, please submit a copy of your Schedule F from your Federal Income Tax return, or receipts for verification of the commercial sale of your crop(s).
- If you are on a conservation reserve program (CRP) please provide a copy of the contract and map.
- If you have timber production, you will need evidence of current use and a copy of your forest management plan and timber agreements.
- If you are raising livestock, please list the types of animals, how many and how they are being used.

Your assistance in this matter is greatly appreciated. If you have any question, please call 440-329-5212 or email asktheauditor@yahoo.com.

Sincerely,

Lorain County Auditor
Real Estate Department

CRP Contracts

2020

Page 1 of 1

This form is available electronically.

CRP-1 (10-22-15)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. ST. & CO CODE & ADMIN. LOCATION 39 093	2. SIGN-UP NUMBER 48
CONSERVATION RESERVE PROGRAM CONTRACT		3. CONTRACT NUMBER 11111	4. ACRES FOR ENROLLMENT 0.35
7A. COUNTY OFFICE ADDRESS (Include Zip Code) LORAIN COUNTY FARM SERVICE AGENCY 42110 RUSSIA RD ELYRIA, OH 44035-6813		5. FARM NUMBER 0003491	6. TRACT NUMBER(S) 0000447
7B. TELEPHONE NUMBER (Include Area Code):		8. OFFER (Select one) GENERAL <input type="checkbox"/> ENVIRONMENTAL PRIORITY <input checked="" type="checkbox"/>	9. CONTRACT PERIOD FROM: (MM-DD-YYYY) TO: (MM-DD-YYYY) 10-1-2016 9-30-2020

THIS CONTRACT is entered into between the Commodity Credit Corporation (referred to as "CCC") and the undersigned owners, operators, or tenants (referred to as "the Participant"). The Participant agrees to place the designated acreage into the Conservation Reserve Program ("CRP") or other use set by CCC for the stipulated contract period from the date the Contract is executed by the CCC. The Participant also agrees to implement on such designated acreage the Conservation Plan developed for such acreage and approved by the CCC and the Participant. Additionally, the Participant and CCC agree to comply with the terms and conditions contained in this Contract, including the Appendix to this Contract, entitled Appendix to CRP-1, Conservation Reserve Program Contract (referred to as "Appendix"). By signing below, the Participant acknowledges that a copy of the Appendix for the applicable sign-up period has been provided to such person. Such person also agrees to pay such liquidated damages in an amount specified in the Appendix if the Participant withdraws prior to CCC acceptance or rejection. The terms and conditions of this contract are contained in this Form CRP-1 and in the CRP-1 Appendix and any addendum thereto. BY SIGNING THIS CONTRACT PRODUCERS ACKNOWLEDGE RECEIPT OF THE FOLLOWING FORMS: CRP-1; CRP-1 Appendix and any addendum thereto; CRP-2; CRP-2C; or CRP-2G.

10A. Rental Rate Per Acre \$ 102.00	11. Identification of CRP Land (See Page 2 for additional space)				
10B. Annual Contract Payment \$ 36	A. Tract No.	B. Field No.	C. Practice No.	D. Acres	E. Total Estimated Cost-Share
10C. First Year Payment \$	0000447	0012	CP8A	0.35	0

(Item 10C applicable only to continuous signup when the first year payment is prorated.)

12. PARTICIPANTS (If more than three individuals are signing, see Page 3.)

A(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code): WELLINGTON, OH 44090-9247	(2) SHARE 0.00%	(3) SIGNATURE [Signature]	(4) DATE (MM-DD-YYYY) 9/8/16
B(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code): WELLINGTON, OH 44090-9247	(2) SHARE 100.00%	(3) SIGNATURE [Signature]	(4) DATE (MM-DD-YYYY) 9/8/16
C(1) PARTICIPANT'S NAME AND ADDRESS (Zip Code):	(2) SHARE %	(3) SIGNATURE [Signature]	(4) DATE (MM-DD-YYYY) 9/8/16

13. CCC USE ONLY	A. SIGNATURE OF CCC REPRESENTATIVE [Signature]	B. DATE (MM-DD-YYYY) 9/8/16
-------------------------	--	---

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1410, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Food Security Act of 1985 (16 U.S.C. 3801 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to determine eligibility to participate in and receive benefits under the Conservation Reserve Program. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility to participate in and receive benefits under the Conservation Reserve Program.

This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

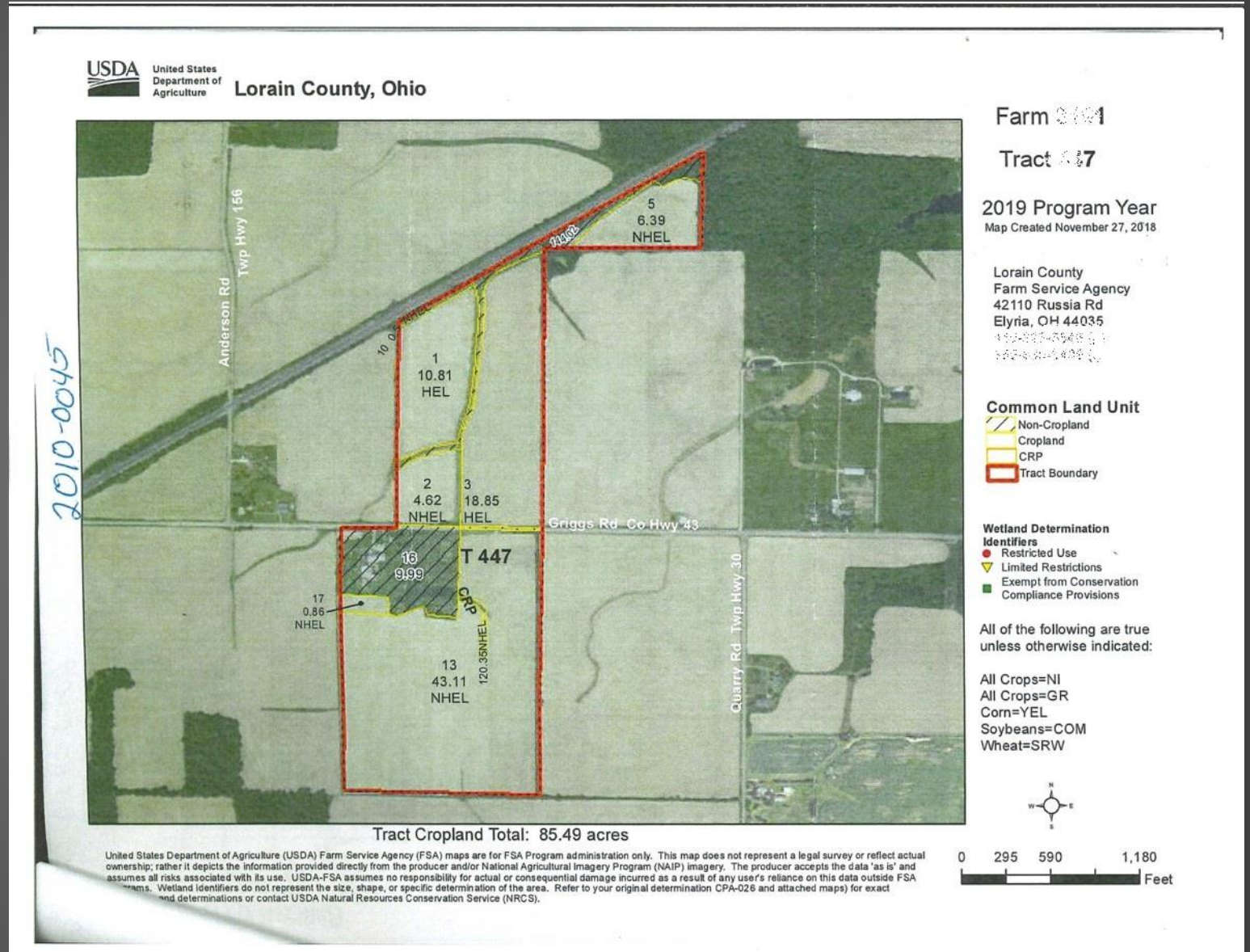
The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited bases will apply to all programs and/or employment activities.) Persons with disabilities, who wish to file a program complaint, write to the address below or if you require alternative means of communication for program information (e.g., Braille, large print, audiotape, etc.) please contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint, please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 696-7442, or email at program.intake@usda.gov. USDA is an equal opportunity provider and employer.

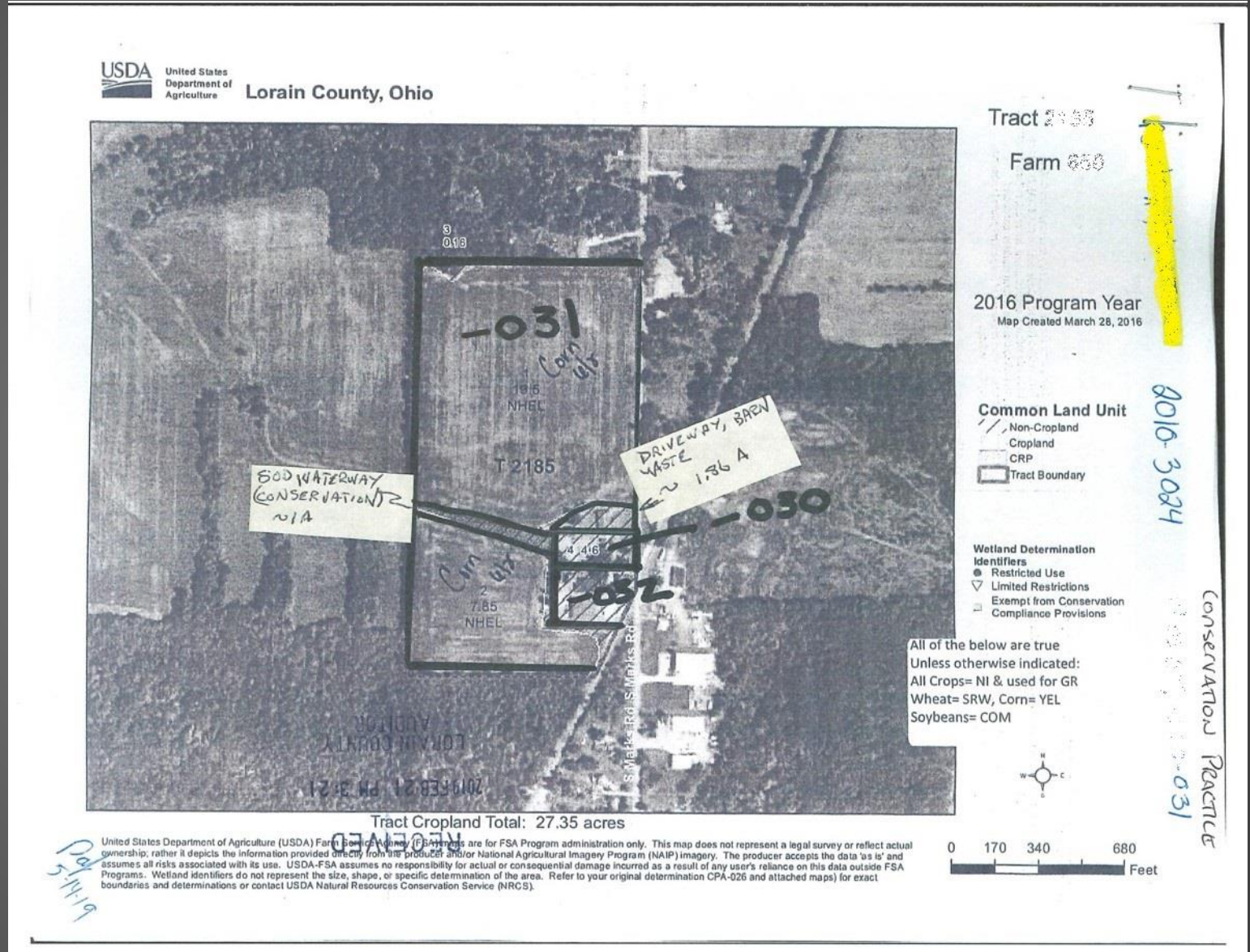
Original - County Office Copy
 Owner's Copy
 Operator's Copy

EAD
15/11

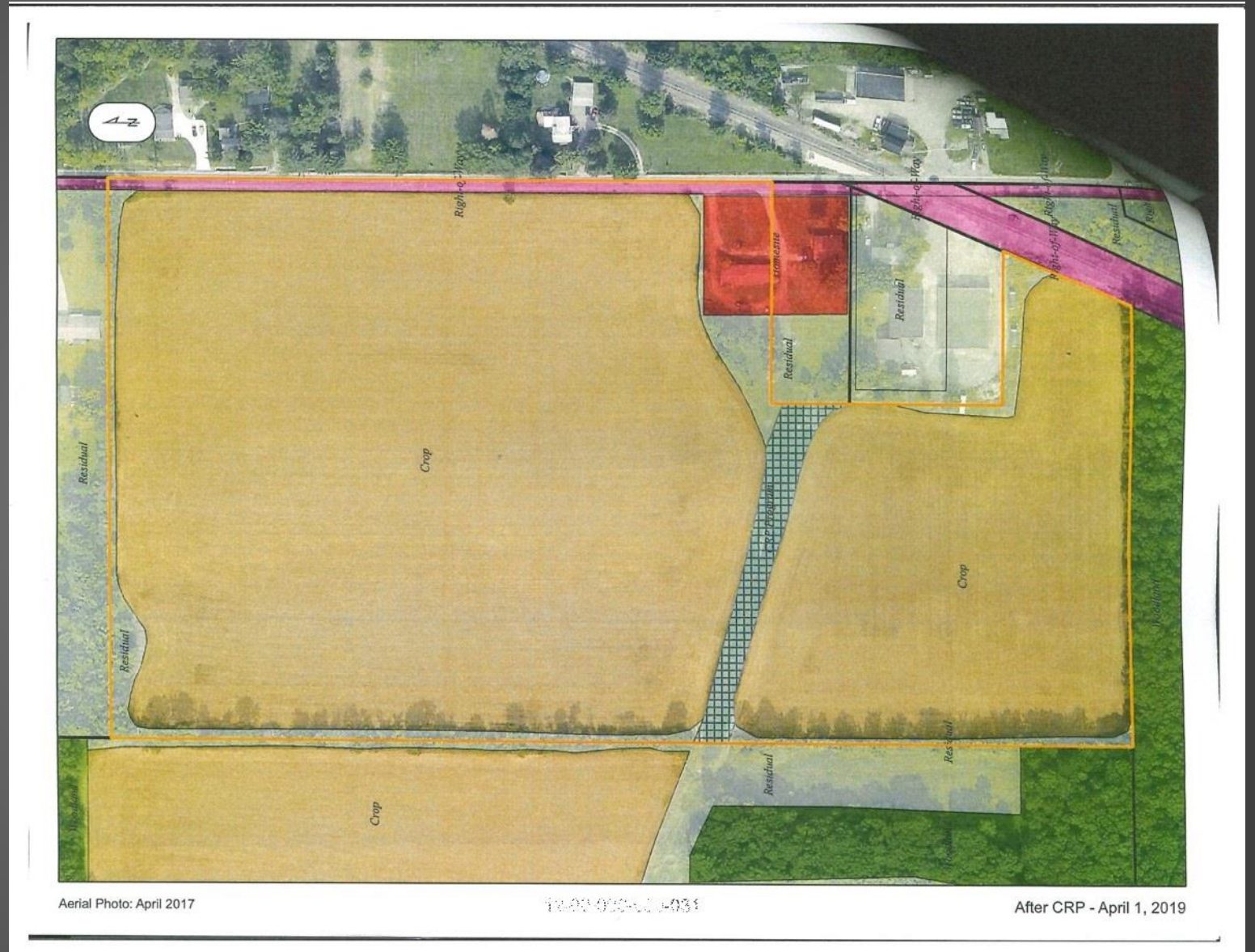
CRP Contracts



Conservation Practice Maps



Conservation Practice Maps



CAUV Income Statement

INCOME STATEMENT FOR CAUV APPLICANTS (for parcels with less than 10 tillable acres)

Parcel number _____ Parcel Number _____

Parcel number _____ Parcel Number _____

<u>No of Acres Planted</u>	<u>Type of Crops</u>	<u>Price Per Bushel</u>	<u>Expected Yield</u>	<u>Expected Income</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

<u>Number of Livestock Sold</u>	<u>Type of Livestock Sold</u>
_____	_____
_____	_____

Owner of Parcel farmed : _____

Address of Owner : _____

City/State/Zip : _____

Telephone : _____

Name of Renter
(if applicable) : _____

Address of Renter : _____

City/State/Zip : _____

Telephone : _____

I declare under penalty of perjury that this has been examined by me and to the best of my knowledge and belief it is true, correct and complete

OWNER'S SIGNATURE _____ DATE _____

RENTER'S SIGNATURE _____ DATE _____

***COMPLETE AND RETURN THIS FORM WITH YOUR APPLICATION

Denial Application Notice

Reasons for denial:

- *Inspection showed no commercial agricultural use.*
- *Parcel acreage is less than one acre homesite.*
- *Does not meet income requirement, or income not reported.*
- *Per owner, no longer being farmed or qualifies for program.*



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

DTE 112
Rev. 01/19

Denial Application for the Valuation of Land In Accordance with Its Current Agricultural Use

Name
Address
Tax District
Parcel No.(s)
Application No.

In compliance with Ohio Revised Code section 5713.31, we have viewed or caused to be viewed the real property in your application on 6/25/19

Pursuant to Ohio Revised Code section 5713.32, you are hereby notified that your application for the valuation of land in accordance with its current agricultural use is denied for the following reason(s):

- Inspection showed no commercial agricultural use
 Acreage on parcel is less than one acre home site
 Does not meet income amount, or income not reported
 Per owner, no longer being farmed or qualifies
 Other:

The owner is required to pay back the tax savings for up to three previous years. A recoupment of **\$127.86** will be included in the **2018** taxes, payable in **2019**.

In compliance with O.R.C. section 5713.01, land will now be valued at its true value in money for the current fiscal year.

County Auditor or representative

Lorain
County

Date

CAUV Recoupment

Recoupment:

- *repayment of tax savings (maximum 3 prior years)*
- *will appear as a charge on your tax bill*



J. CRAIG SNODGRASS
LORAIN COUNTY AUDITOR
REAL ESTATE DEPARTMENT
ADMINISTRATION BUILDING 226 MIDDLE AVE. ELYRIA, OH 44035

DTE 112
Rev. 01/19

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Tax District
Parcel No.(s)
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 Acreage on parcel is less than one acre home site
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 Per owner, no longer being farmed or qualifies
 Other:

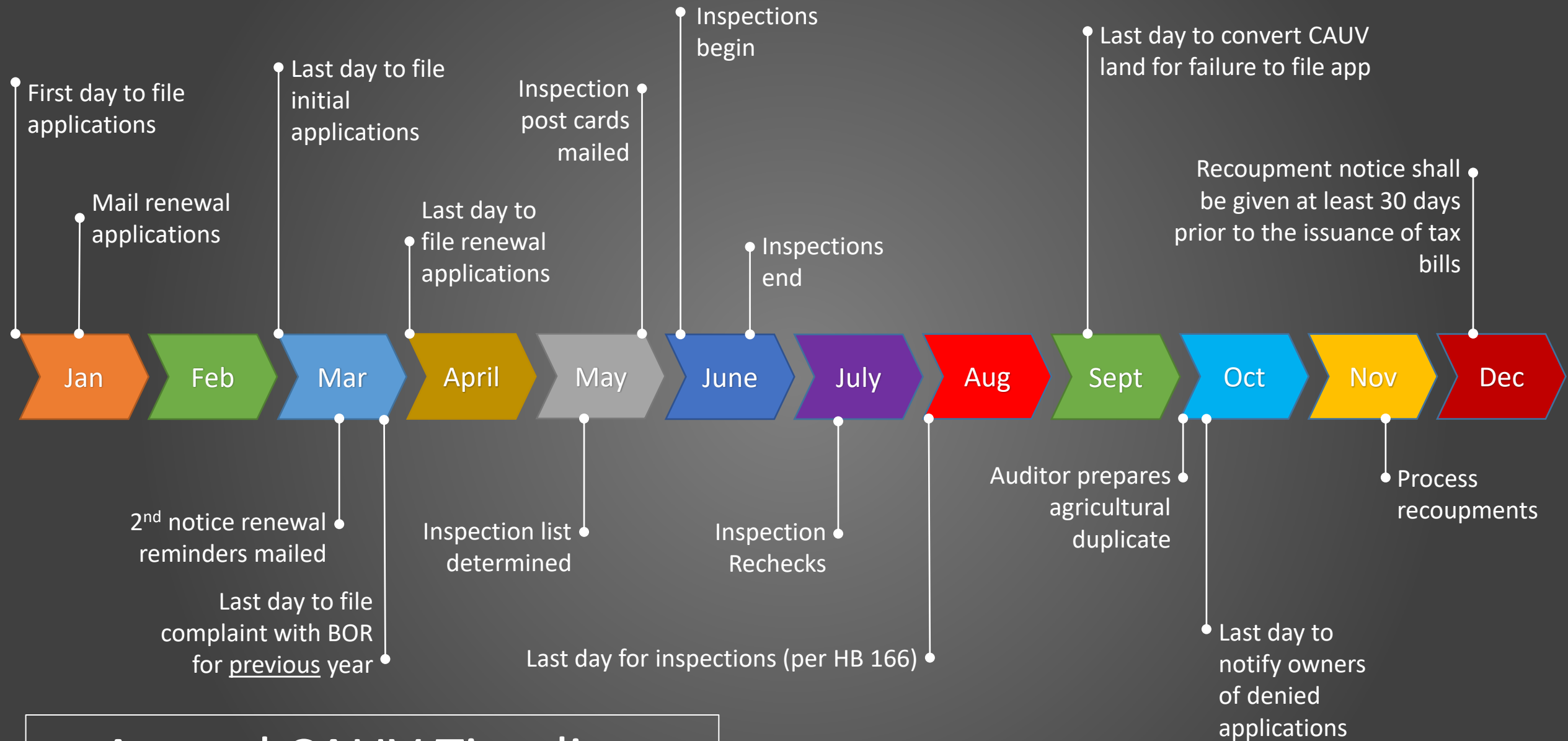
The owner is required to pay back the tax savings for up to three previous years. A recoupment of **\$127.86** will be included in the **2018** taxes, payable in **2019**.

In compliance with O.R.C. section 5713.01, land will now be valued at its true value in money for the current fiscal year.

County Auditor or representative

Lorain
County

Date

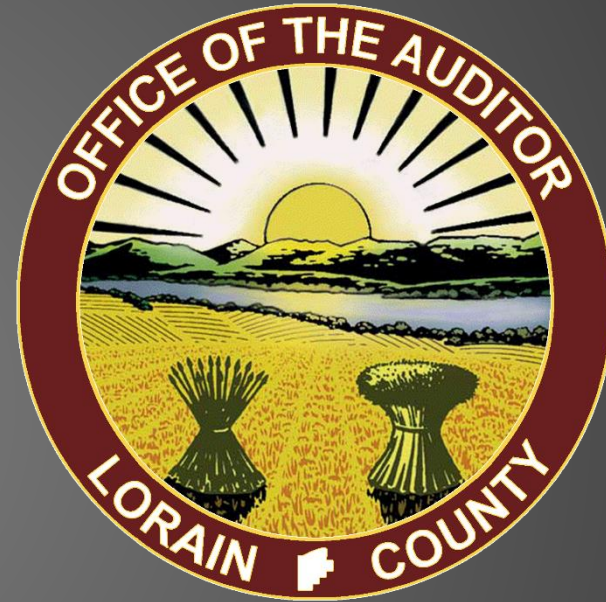


Annual CAUV Timeline

*Thank you for
your time.*

Questions?

Lorain County Auditor



www.loraincounty.com/auditor
asktheauditor@yahoo.com
440-329-5207