

Medina County has long been an agricultural county. Although the county has seen record development in the past couple decades, we have continued to keep a strong agricultural base. CAUV is Ohio's most effective tool for preserving farmland.

## Did You Know?

In Medina County, (approximate)

Number of Farms : 950

Land in Farms: 95,500 acres

Average Size of Farm: 100 acres

### Top Crop Items:

soybeans  
corn  
forage  
wheat

### Top Livestock Items:

cattle and calves  
layers (chickens who lay eggs)  
horses and ponies  
broilers (chickens you eat)  
sheep and lambs

## Current Agricultural Use Value CAUV

Real Estate Tax Reduction  
Programs for Farmland  
in Medina County

For more information,  
contact:

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## CAUV CURRENT AGRICULTURAL USE VALUE

### WHO QUALIFIES AND HOW TO APPLY



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# CURRENT AGRICULTURAL USE VALUE

**CAUV** is a real estate tax assessment program which affords owners of farmland the opportunity to have their parcels taxed according to their value in agriculture, rather than full market value. It was created by an act of the 1974 Ohio General Assembly.



## HOW DOES CAUV WORK?

The CAUV program is administered locally by your Medina County Auditor's Office including enrollment, verification, record changes, recoupments and reports to the Department of Tax Equalization.

## WHAT QUALIFIES AS FARMLAND?

To qualify for CAUV, land at least 10 acres in size must have been devoted exclusively to commercial

agricultural use during the three years prior to the year in which the CAUV application is filed. Land less than 10 acres must meet the same requirements and have earned a minimum average yearly gross income of \$2,500 from the sale of products raised on the land during the three years prior to the filing of the application.

## HOW DOES THE APPLICATION PROCESS WORK?

The owner of the qualifying farmland may apply for the reduction as of the first Monday in January of the filing year.

Deadline for new applications is the first Monday in March. Renewal applications must be filed annually, and the deadline is the first Monday in March. If the application is not renewed, the farmland is withdrawn from the program and three years tax savings will be recovered by the auditor.

## WHAT IS RECOUPMENT?

If the land is converted into a non-qualifying use, the owner is required to pay back the tax savings for the three previous years, known as recoupment. Failure to reapply for CAUV or if a change in use occurs so that the land is not devoted exclusively to a commercial agricultural purpose results in recoupment. The Auditor's Office inspects CAUV parcels on a regular basis to ensure compliance with the program.

## WHAT HAPPENS IF THE FARM IS SOLD OR TRANSFERRED?

If the new owner retains the agricultural use and qualifies for CAUV (through the application process \$25 fee), the land remains in the program and the tax savings continue uninterrupted.

