



# Ashtabula County Auditor David Thomas

25 West Jefferson Street  
Jefferson, Ohio 44047-1092  
Phone: 440-576-3783 ~ Fax: 440-576-3797  
auditor@ashtabulacountyauditor.org

The State of Ohio offers landowners two options for the reduction of property taxes on their forestland. The **Current Agricultural Use Value (CAUV)** program provides for reduced property taxes at varying rates based on the productivity of the soil. The **Ohio Forest Tax Law (OFTL)** program provides for a 50% reduction in the local tax rate on forestland. Although forestland may qualify under both laws, any given tract can be enrolled in only one program. In exchange for the tax reduction conferred by Ohio's forest property tax laws, landowners agree to manage their forestland for the production of timber and other forest products and to abide by pertinent rules and regulations.

## COMPARISON of CAUV Forestry and OFTL

CURRENT AGRICULTURAL USE VALUE (CAUV) COMMERCIAL FORESTRY	OHIO FOREST TAX LAW (OFTL)
<p><b>Administered by:</b> The Ashtabula County Auditor</p> <p><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>• Forestland must be 10 acres or adjoining parcels equaling 10 or more acres (home sites and other building sites are not included).</li> <li>• The landowner is required to manage his or her forestland in accordance with an approved forest management plan. A list of local foresters can be provided to you upon request.</li> <li>• There is a one-time application fee of \$25. The landowner must also complete an annual renewal application and worksheet with no additional fee.</li> </ul> <p><b>Tax Reduction:</b> Varying reduction based on the soil productivity of the land on which the forest is located. The State determines the soil values every 3 years.</p> <p><b>Terms of Reduction:</b> If land use changes or if the landowner decides to withdraw his or her land from CAUV, there is a recoupment penalty equal to the tax savings for the preceding three years.</p>	<p><b>Administered by:</b> The Ohio Department of Natural Resources (ODNR), Division of Forestry (DoF).</p> <p><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>• Forestland must be 10 or more contiguous acres (home sites and other building sites excepted) and not less than 120 feet wide.</li> <li>• Property boundary lines and/or forest boundary lines must be clearly marked prior to examination and those markings continuously maintained.</li> <li>• The landowner must manage his or her forestland in accordance with a forest management plan approved by the Chief of the DoF.</li> <li>• Every five years, participants must self-certify that their forestland is in compliance with the program and with their forest management plan.</li> <li>• There is a one-time application fee of \$75.</li> </ul> <p><b>Tax Reduction:</b> Forestland certified under OFTL is taxed at 50 percent of the local tax rate.</p> <p><b>Terms of Reduction:</b> Certification is continuous unless land use changes, ownership changes, the landowner withdraws his or her forestland from the program, or the landowner is otherwise no longer in compliance. There are no penalties for withdrawal.</p>

## HOW TO APPLY

**CAUV:** Apply at your county auditor's office between the **first Monday in January and the first Monday in March**. For the three-year update or six-year reappraisal, the application period is extended to permit comparisons of CAUV with new appraisal values. The initial application fee for CAUV is \$25. You are required to have a forest management plan in place at the time of application. Check with your auditor's office well before the application period to determine requirements for CAUV in your county.

***If you have questions, contact the Ashtabula County Auditor's Office CAUV Dept. at 440-576-3788***

**OFTL:** Obtain a copy of "Application for Classification of Forest Land" (FT-6) from the Ohio Division of Forestry (DoF) through your state service forester or from the DoF website ([forestry.ohiodnr.gov](http://forestry.ohiodnr.gov)). After completing the form, return it to your service forester along with:

- 1) A copy of your most recent property tax bill, available at your county auditor's office;
- 2) A photocopy of aerial photos of your property, available at your county Farm Service Agency (FSA) office, located at the U.S. Department of Agriculture (USDA) Service Center; and
- 3) A tax plat map, available at your county tax map office or county surveyor's office.

Your service forester will then make arrangements to examine your forestland with you to determine if it qualifies. Once you have met all the requirements for application, your state service forester will collect from you a non-refundable fee of \$75 and process your application.

***If you have questions, contact your state service forester at: [forestry.ohiodnr.gov](http://forestry.ohiodnr.gov)***

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