



# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

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For More Information,  
Call Ralph T. Meacham (330) 740-2010

## **Current Agricultural Usage Valuation and Agricultural District** *Auditor Verifying Farmland Compliance*

**Mahoning County, Ohio** – Auditor Ralph Meacham is notifying taxpayers that renewal notices for the Current Agricultural Usage Valuation (CAUV) program have been sent to property owners enrolled in the program. These annual notices are sent to verify that the property is still being used for agricultural purposes and must be returned to the Auditor's Office before the first Monday in March each year. The deadline for renewal notices this year is Sunday, March 3, 2019.

As permitted by Ohio law, the CAUV program allows farmland devoted exclusively to commercial agriculture to be valued according to its current use rather than at its "highest and best" potential use. By permitting values to be set well below true market values, the CAUV program normally results in a substantially lower tax bill for working farmers.

A separate application must be filed for each farm, which includes all parcels of land that are worked as a single farm within the same county. Of the approximately 2,000 approved CAUV applications, 3,881 parcels are currently enrolled in the program.

In 2018, Auditor Meacham entered into an agreement with the Soil and Water Conservation District to conduct physical visual compliance inspections of all parcels in the CAUV program. "The goal of the inspections is to preserve the tax savings for the benefit of those taxpayers who meet the qualifications while at the same time, remove the savings from those who no longer meet the requirements but have failed to notify this office," Auditor Meacham stated.

When a property is removed from the CAUV program, in accordance with Ohio law, the Auditor must charge recoupment on all parcels involved. Recoupment is a penalty that is charged equal to three years of taxes levied when the property fails to meet the qualifications. The County total recoupment amount for tax year 2018 is \$115,670.84 compared to \$28,840.34 for tax year 2017.

Additionally, Agricultural District renewal forms will be sent soon. These forms are sent every five years to verify continued compliance with the Agricultural District program.

Taxpayers are encouraged to call the Mahoning County Auditor's Office at 330-740-2010 for more information regarding the CAUV or Agricultural District programs.

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