

Tax year 2024 BOR no. 0054 FILED ON  
 County ASHTABULA Date received FEB 06 2024

DTE 2  
 Rev. 10/19

**Complaint Against the Assessment of Real Property Other than Market Value**

Ashtabula County  
 Board of Revision

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint  Counter complaint

Notices will be sent only to those named below.

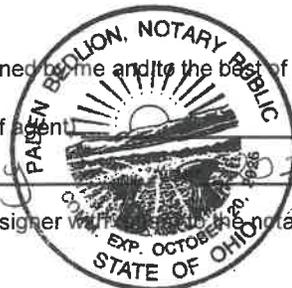
	<b>Name</b>	<b>Street address, City, State, ZIP code</b>	
1) Owner of property	<u>ROMELIO LEIGH</u>	<u>8810 CINCINNATI, OH. 45236</u> <u>MORGAN RAIDERS LN.</u>	
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person	<u>513-545-8539</u>		
5) Email address of complainant	<u>ROMELIO-LEIGH@YAHOO.COM</u>		
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
<u>29-018-00-025-00</u>	<u>122.9290</u>	<u>2924 STATE ROUTE 46</u> <u>JEFFERSON, OH 44047</u>	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input checked="" type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons:

I declare under penalty of perjury that this complaint (including any attachments) has been examined to me and to the best of my knowledge and belief is true, correct, and complete.

Date 2/6/2024 Complainant or agent Romelio Leigh Title (if agent) \_\_\_\_\_  
 Signature

Sworn to and signed in my presence, this 6th day of February 2024  
 Notary [Signature] an oath or affirmation was administered to the signer with \_\_\_\_\_  
 Signature



## 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. 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 1661

LEIGH PROPERTIES LLC (Applicant Name)  
LEIGH PROPERTIES LLC  
8810 MORGANRAIDERS LN  
CINCINNATI OH 45236

513-545-8539

Phone 513-545-8539 Email ROMELIO\_LEIGH@YAHOO.COM Tax year 2022 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	29-018-00-025-00	122.9290		

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	<u>80.</u>
Hay -- baled at least twice a year	
Permanent pasture -- used for commercial animal husbandry	
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	<u>42.9290</u>
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	
<b>Total acres --- must match acres above</b>	<u>122.9290</u>

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.

Romelio Leigh - LEIGH PROPERTIES LLC  
Signature of owner

2/2/24  
Date



# Ashtabula County Auditor David Thomas

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

Leigh Properties  
8810 Morganraiders Ln  
Cincinnati, OH 45236

## **FAILED TO FILE RENEWAL APPLICATION**

July 7, 2023

Dear Property Owner,

Current Agricultural Use Valuation, or CAUV is a program which reduces the taxable value of commercial agriculture land to its agricultural use value. The parcel(s) listed below were enrolled in this real estate tax savings program.

**Failed to file annual renewal application. Please fill out attached renewal by August 7, 2023 to continue to qualify. We need these back EVERY year.**

ORC 5713.34 states that any land that has been converted to a non-agricultural use shall be valued for real estate tax purposes at its current market value and shall be charged recoupment equal to the amount of real estate tax savings on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

The acreage listed below will no longer receive the CAUV benefit and a one-time recoupment charge will appear on the 2023 tax year bill which is payable in the year 2024.

Parcel	CAUV #	Total Acres	Converted Acres	Estimated Recoupment Charge
29-018-00-025-00	1661	122.929	122.929	\$11,157.55

Please contact our office if you have any questions or concerns. You have the right to appeal this determination per ORC 5715.19.

Sincerely

*Heather Hall*

Heather Hall  
CAUV Specialist  
(440) 576-3788  
hrhall@ashtabulacounty.us

# CAUV Recoupment Figures

7/7/2023  
CAUV # 1661

29-018-00-025-00

	Ag Land	\$45,340.00
	Market Land	\$239,500.00
Tax Year 2022	Tax Rate (effective)	51.124874
	Estimated Savings	\$3,474.45
	las Savings	\$3,707.95

	Ag Land	\$45,340.00
	Market Land	\$239,500.00
Tax Year 2021	Tax Rate (effective)	51.620223
	Estimated Savings	\$3,508.11
	las Savings	\$3,743.86

	Ag Land	\$45,340.00
	Market Land	\$239,500.00
Tax Year 2020	Tax Rate (effective)	50.806702
	Estimated Savings	\$3,452.82
	las Savings	\$3,705.74

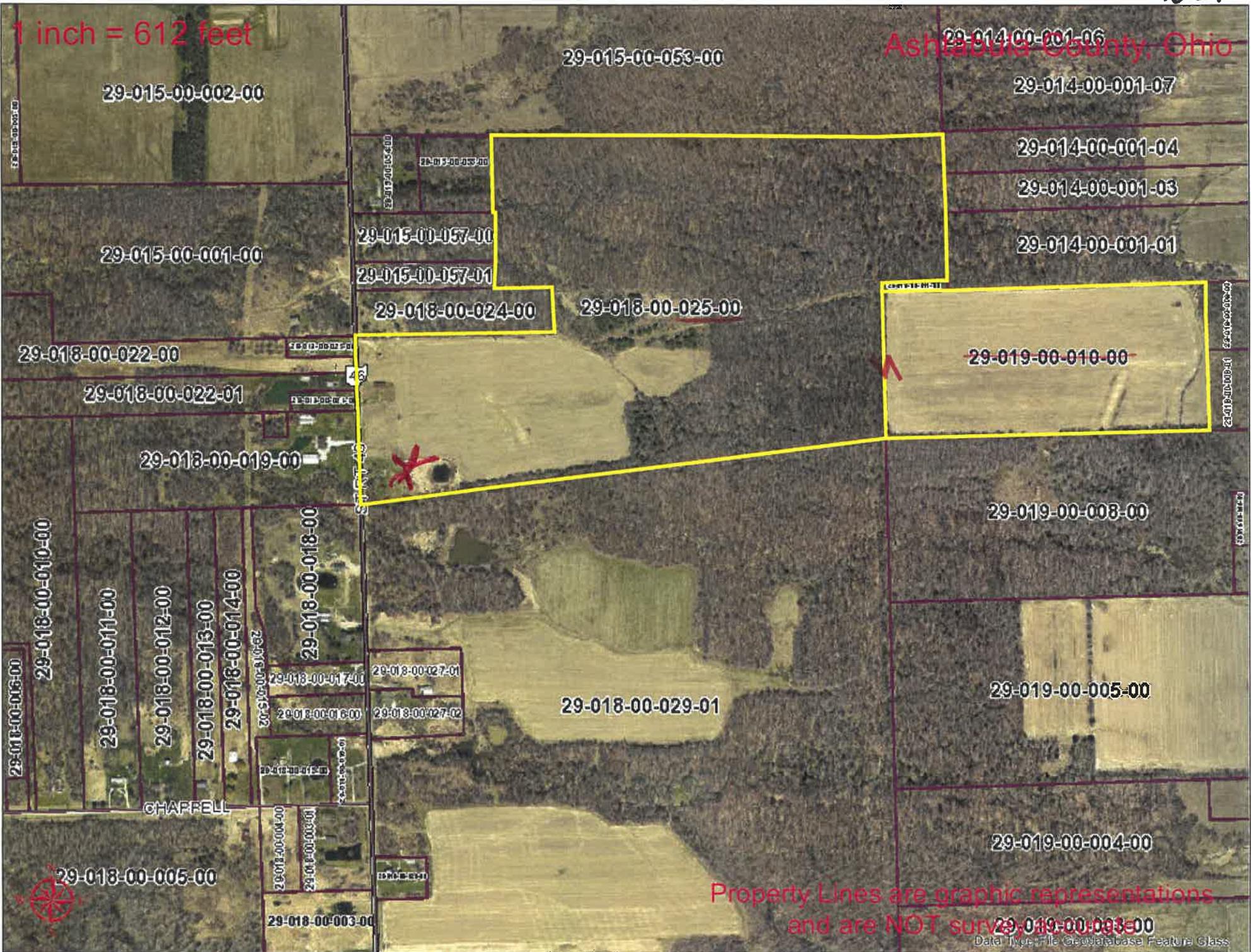
las Total **\$11,157.55**  
half 5,578.775

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Estimated Total \$10,435.38  
half 5,217.690

1 inch = 612 feet

Ashtabula County, Ohio



Property Lines are graphic representations and are NOT surveys

\* 2924 St. Rt. 416

**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. 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 1661

LEIGH ROMELIO (Applicant Name)  
LEIGH ROMELIO  
8810 MORGANRAIDERS LN  
CINCINNATI OH 45236

Phone \_\_\_\_\_ Email \_\_\_\_\_ Tax year 2020 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	29-019-00-010-00	30.0000	29-018-00-025-00	86.1700
	<u>29-019-00-011-00</u>	<u>.6200</u>	<u>Not deeded to him</u>	

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	<u>80.0000</u>
Hay -- baled at least twice a year	
Permanent pasture -- used for commercial animal husbandry	
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	<u>36.7900</u>
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	<u>116.79</u>

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.

Romelio Leigh  
Signature of owner

2/18/2020  
Date



CAUV  
Auditor's Review Notes

CAUV # 1661

Date: 8/28/2023  
Report By: H. Hall

<u>Application #</u>	<u>PIN</u>	<u>Status</u>	<u>Crop</u>	<u>Inspection Type</u>	<u>Self Certify</u>	<u>Inspection Date</u>
1661	29-018-00-025-00	App_Renewal	Beans	Field		7/6/2023 8:00:39 PM

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
1661	29-018-00-025-00	Needed renewal 2023		





# CAUV Auditor's Review Notes

2021

**CAUV # 1661**

Date: 6/22/2021 7:42:04 PM

Report By: gis\_admin

Recheck Date:

**Status Type:** QUALIFY

**Inspection Type:** FIELD

**Parcel Details:**

29-018-00-025-00 Field Qualify Beans Review Date  
6/22/2021 7:42:04 PM

**Comments**

**Recheck Comments**

## CURRENT AGRICULTURAL USE VALUATION RENEWAL APPLICATION

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Application Number 1661

LEIGH PROPERTIES LLC (Applicant Name)  
LEIGH PROPERTIES LLC  
8810 MORGANRAIDERS LN  
CINCINNATI OH 45236

Phone 513-545-8539 Email ROMELIO\_LEIGH@YAHOO.COM Tax year 2022 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	29-018-00-025-00	122.9290		

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Conservation practices limited to 25% or less of the total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
<b>Total acres --- must match acres above</b>	<u>122,9290</u>

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.

Romelio Leigh - LEIGH PROPERTIES LLC  
Signature of owner

2/2/24  
Date

2/5/24

Ashtabula County Auditor

Ashtabula County Treasurer

This letter is sent regarding Parcel ID 29-018-00-025-00. I apparently failed to make sure that the Current Agricultural Use Validation Renewal Application was received by the Ashtabula County Auditor for 2022. Per instructions from the County Auditor's office (via phone call) I am sending the following:

1. A completed Agricultural Use Valuation Renewal Application
2. A payment for the first half real property tax for 2023. This is based on the amount I paid for the first half of 2022. This amount was \$658.59 which was paid 2/22/23.

If there are any questions or steps that I need to correct, please contact me.

Thanks

Rome Leigh

A handwritten signature in cursive script that reads "Rome Leigh". The signature is written in black ink and is positioned to the right of the printed name "Rome Leigh".

513-545-8539

romelio\_leigh@yahoo.com



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	CERT	COPY
10/28/2019	201930000548	DOMESTIC FOR PROFIT LLC - ARTICLES OF ORG (LCP)	99.00	0.00	0.00	0.00

### Receipt

This is not a bill. Please do not remit payment.

THE WEAVER FIRM, LLC  
3934 SPENCER AVE  
CINCINNATI, OH 45212

# STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Frank LaRose  
4397118

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

**LEIGH PROPERTIES, LLC**

and, that said business records show the filing and recording of:

Document(s)

**DOMESTIC FOR PROFIT LLC - ARTICLES OF ORG**

Effective Date: 10/27/2019

Document No(s):

**201930000548**



United States of America  
State of Ohio  
Office of the Secretary of State

Witness my hand and the seal of the  
Secretary of State at Columbus, Ohio this  
28th day of October, A.D. 2019.

**Ohio Secretary of State**

Form 533A Prescribed by:

Date Electronically Filed: 10/27/2019



Toll Free: 877.767.3453 | Central Ohio: 614.466.3910

[OhioSoS.gov](http://OhioSoS.gov) | [business@OhioSoS.gov](mailto:business@OhioSoS.gov)

File online or for more information: [OhioBusinessCentral.gov](http://OhioBusinessCentral.gov)

# Articles of Organization for a Domestic Limited Liability Company

**Filing Fee: \$99**

**Form Must Be Typed**

**CHECK ONLY ONE (1) BOX**

(1)  Articles of Organization for Domestic For-Profit Limited Liability Company (115-LCA)

(2)  Articles of Organization for Domestic Nonprofit Limited Liability Company (115-LCA)

Name of Limited Liability Company

(Name must include one of the following words or abbreviations: "limited liability company," "limited," "LLC," "L.L.C.," "ltd.," or "ltd".)

Optional: Effective Date (MM/DD/YYYY)

(The legal existence of the corporation begins upon the filing of the articles or on a later date specified that is not more than ninety days after filing.)

Optional: This limited liability company shall exist for

Period of Existence

Optional: Purpose

**\*\* Note for Nonprofit LLCs**

The Secretary of State does not grant tax exempt status. Filing with our office is not sufficient to obtain state or federal tax exemptions. Contact the Ohio Department of Taxation and the Internal Revenue Service to ensure that the nonprofit limited liability company secures the proper state and federal tax exemptions. These agencies may require that a purpose clause be provided. \*\*

### Original Appointment of Statutory Agent

The undersigned authorized member(s), manager(s) or representative(s) of

LEIGH PROPERTIES, LLC

(Name of Limited Liability Company)

hereby appoint the following to be Statutory Agent upon whom any process, notice or demand required or permitted by statute to be served upon the corporation may be served. The complete address of the agent is:

ROME LEIGH

(Name of Statutory Agent)

8810 MORGANRAIDERS LANE

(Mailing Address)

CINCINNATI

(Mailing City)

OH

(Mailing State)

45236

(Mailing ZIP Code)

### Acceptance of Appointment

The Undersigned, ROME LEIGH, named herein as the  
(Name of Statutory Agent)

Statutory agent for LEIGH PROPERTIES, LLC  
(Name of Limited Liability Company)

hereby acknowledges and accepts the appointment of statutory agent for said limited liability company.

Statutory Agent Signature ROME LEIGH  
(Individual Agent's Signature / Signature on Behalf of Business Serving as Agent)

**By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.**

**Required**

Articles and original appointment of agent must be signed by a member, manager or other representative.

ROME LEIGH

Signature

By (if applicable)

If the authorized representative is an individual, then they must sign in the "signature" box and print his/her name in the "Print Name" box.

Print Name

If the authorized representative is a business entity, not an individual, then please print the entity name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print his/her name and title/authority in the "Print Name" box.

Signature

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

# NON-HEARING MINUTES

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**BOR Case:** 2023-0054

**Case Name:** LEIGH PROPERTIES LLC

**Case Type:** CV

## Board Members

**Auditor, David Thomas    Treasurer, Angie Maki Cliff    Commissioner, Kathryn Whittington**

**Others present:**

**Alex Iarocci, Treasurer Alternate**

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**Complainant Seeks:** CAUV REINSTATEMENT

**Subject Parcel:** 290180002500

# NON-HEARING MINUTES

BOR Case: 2023-0054

Owner Name: LEIGH PROPERTIES LLC

## Board Action

Motion to:  Agree  Set Value \$

CAUV Reinstatement-  All Acres  No Acres  Set Acres \_\_\_\_\_

No Change  Withdrawal  Table  No Show

Other \_\_\_\_\_

### Based Upon:

owner submitted CAUV renewal form which was only issue. Property is being commercially  
farmed.

Was Made by: David

2<sup>nd</sup> by: Kathryn

Roll: Thomas-yes/Iarocci-yes/Whittington-yes

Motion therefore:  Passed  Failed

Decision Date: 3/4/24

Schedule for Hearing: no



David Thomas, Auditor  
Secretary of the Board of Revision

ASHTABULA COUNTY  
Board of Revision  
25 W Jefferson Street  
Jefferson OH 44047-1092  
(440) 576-1484 Fax: (440) 576-3446

Notice of Decision for BOR Case: 2023-0054

LEIGH PROPERTIES LLC  
C/O ROMELIO LEIGH  
8810 MORGANRAIDERS LANE  
CINCINNATI OH 45236

Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly.  
**Result Below.**

An appeal from this decision may be filed with the County Board of Revision and with either the Board of Tax Appeals, per Ohio R.C. 5717.01 or the Court of Common Pleas, per Ohio R.C. 5717.05. Appeals must be filed within thirty (30) days of the postmark of this Notice of Decision.

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
29-018-00-025-00	101-GRAIN GEN FARM	29-LENOX TWP-JEFFERSON AREA LSD	2023

**RESULT: CVR - CAUV REINSTATED. REINSTATE ALL ACRES TO CAUV PROGRAM**

  
Board of Revision