



# Ashtabula County Auditor David Thomas

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

Loretta & Keith Panzarella  
3848 State Route 45  
Rock Creek, OH 44084

## CAUV DENIAL

October 3, 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.

### Site review appeared to indicate lack of qualified commercial agricultural use.

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
33-024-00-001-00	2717	42	42	\$2,579.14
33-024-00-018-00	2717	10	10	\$1,322.96

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

10/3/2023  
CAUV # 2717

33-024-00-001-00

	Ag Land	\$10,330.00
	Market Land	\$55,100.00
Tax Year 2022	Tax Rate (effective)	54.774278
	Estimated Savings	\$858.31
	las Savings	\$858.87

	Ag Land	\$10,330.00
	Market Land	\$55,100.00
Tax Year 2021	Tax Rate (effective)	55.262043
	Estimated Savings	\$865.96
	las Savings	\$866.52

	Ag Land	\$10,330.00
	Market Land	\$55,100.00
Tax Year 2020	Tax Rate (effective)	54.448137
	Estimated Savings	\$853.20
	las Savings	\$853.75

las Total		<b>\$2,579.14</b>
	half	1,289.570

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Estimated Total		\$2,577.47
	half	1,288.735

**CAUV Recoupment Figures**

10/3/2023  
CAUV # 2717

**33-024-00-018-00**

	Ag Land	\$14,810.00
	Market Land	\$37,800.00
Tax Year 2022	Tax Rate (effective)	54.774278
	Estimated Savings	\$440.93
	las Savings	\$440.55

	Ag Land	\$14,810.00
	Market Land	\$37,800.00
Tax Year 2021	Tax Rate (effective)	55.262043
	Estimated Savings	\$444.86
	las Savings	\$444.48

	Ag Land	\$14,810.00
	Market Land	\$37,800.00
Tax Year 2020	Tax Rate (effective)	54.448137
	Estimated Savings	\$438.31
	las Savings	\$437.93

las Total **\$1,322.96**  
half 661.480

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Estimated Total \$1,324.10  
half 662.050



**CAUV  
Auditor's Review Notes**

**CAUV # 2717**

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>
2717	33-024-00-018-00	Recheck		Field		
2717	33-024-00-001-00	Recheck		Field		

**Inspection Comments**

33-024-00-018-00 Owner is still trying to find a farmer since other farmer passed. Emailed him some more farmers to contact.

9/28/2023 Nothing, golden rod growing. Deny



CAUV
Auditor's Review Notes

2022

CAUV # 2717

Date: June 28, 2022
Report By: hrhall
Recheck Date:

Table with 6 columns: Parcel, Status, Inspection, Crop, Self Certify, Review Date. Contains two rows of data for parcels 33-024-00-018-00 and 33-024-00-001-00.

Inspection Comments Recheck Comments Recheck Date

Nothing going on, idle, ask com ag

33-024-00-018-00

9-13-2022 Spoke to owner, their farmer passed away in May and he has been trying to get someone else to farm the land. He thinks he has found a farmer that will hay the property. Told him to fill out an idle year request form and we can qualify him.

9-29-2022 Got idle year request form



# CAUV Auditor's Review Notes

2021

CAUV # 2717

Date: 6/24/2021 2:30:39 PM

Report By: hrhall

Recheck Date:

Status Type: QUALIFY

Inspection Type: FIELD

**Parcel Details:**

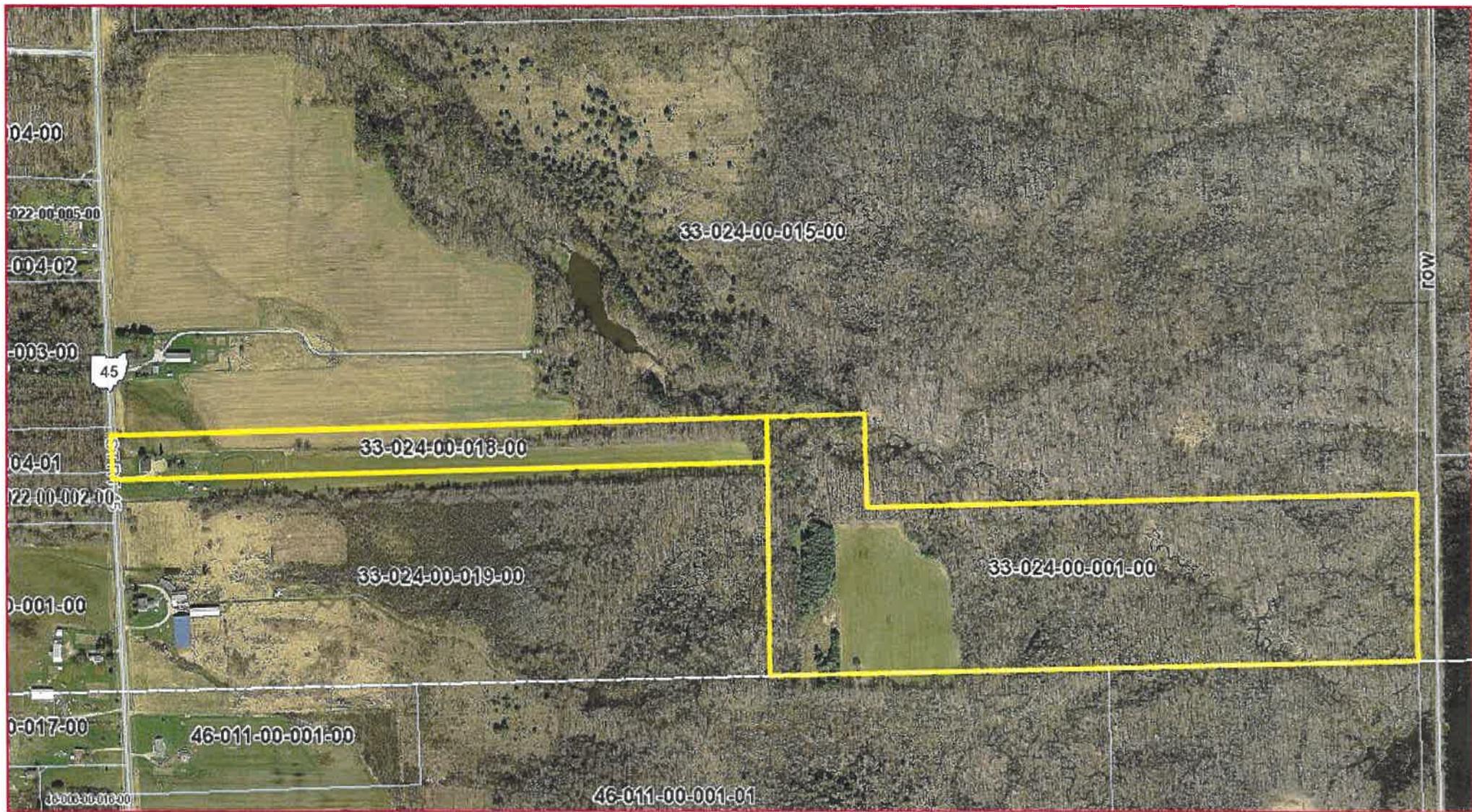
				<i>Review Date</i>
33-024-00-001-00	Field	Qualify	Hay	6/24/2021 2:30:39 PM
33-024-00-018-00	Field	Qualify	Hay	6/24/2021 2:30:28 PM

**Comments**

**Recheck Comments**



#2717



3848 St. Rt. 45