

Tax year 2023
County Ash.

BOR no. 0074
Date received 2-16-24

FILED ON
FEB 16 2024

DTE 2
Rev. 12/22

Ashtabula County
Board of Revision

Complaint Against the Assessment of Real Property Other than Market Value

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.

	Name	Street address, City, State, ZIP code
1) Owner of property	<u>Keith Panzarelli ^{Loretta} Panzarelli</u>	<u>3248 Rt 45 South Rock Creek Ohio 44084</u>
2) Complainant if not owner		
3) Complainant's agent		
4) Telephone number of contact person	<u>(440) 563-5343</u>	
5) Email address of complainant	<u>Keithpanzarelli@gmail</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>33-024-00-018-00</u>	<u>10</u>	
<u>33-024-00-001-00</u>	<u>42</u>	

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- 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: Farmer past away, found farmer to farm land 2024,

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

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

Date 2/16/24 Complainant or agent [Signature] Signature Title (if agent) _____

Sworn to and signed in my presence, this _____ day of _____ year _____

Notary _____ Signature



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		\$2,579.14
	half	1,289.570

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

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

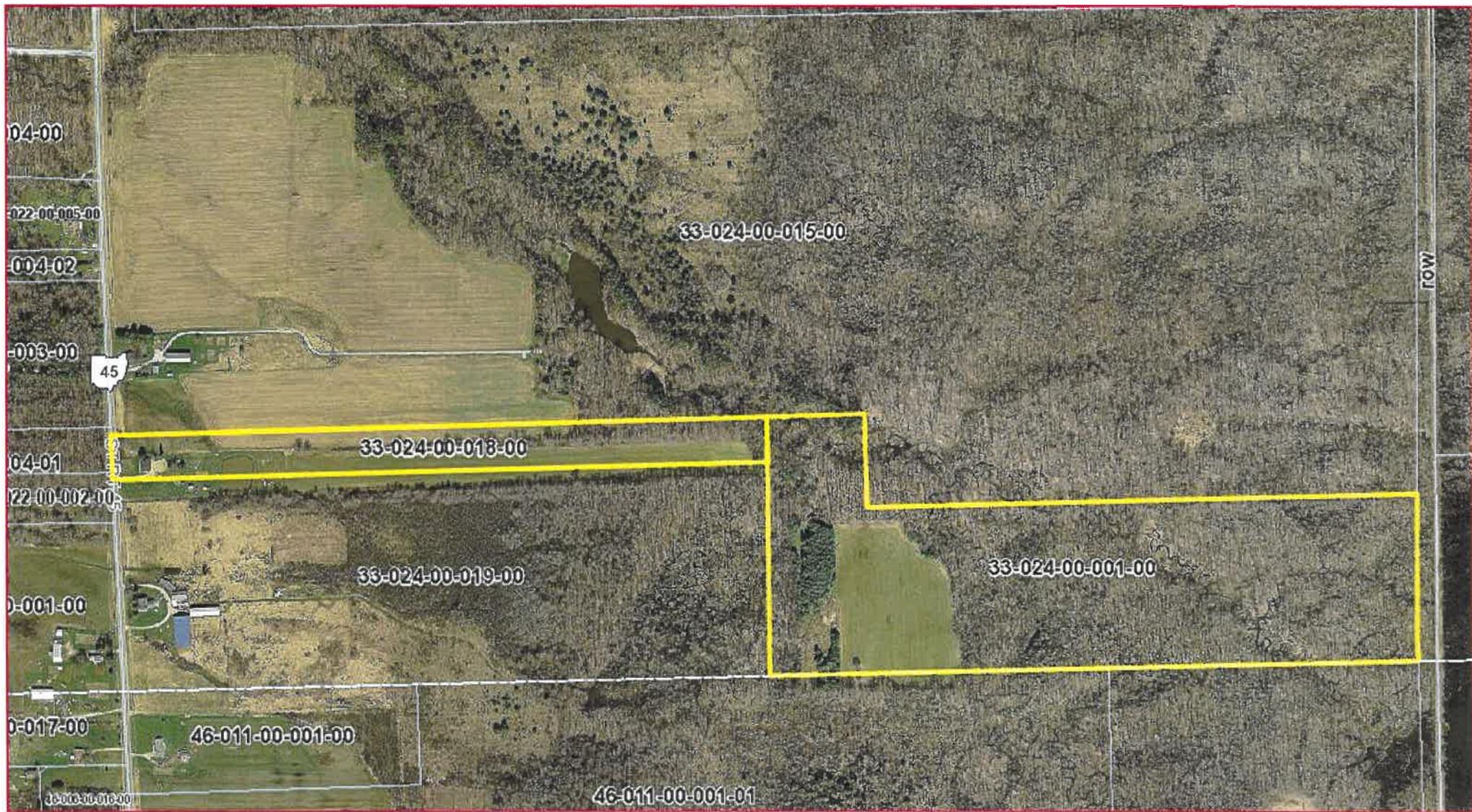
Parcel Details:

				<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

Situs : STATE ROUTE 45

Map ID: 33-024-00-001-00

LUC: 100

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

CURRENT OWNER
PANZARELLA LORETTA M
PANZARELLA KEITH
3848 STATE ROUTE 45
ROCK CREEK OH 44084

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 024-00 001-00
Class A
Living Units 1
Neighborhood 42500
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
156 S E

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	S	10500	42.0000	25	0	1	-50	71,660
								71,660
Total Acres: 42				Legal Acres: 42.00		NBHD Fact: 1.3000		

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	25,100	71,700	71,700	0	0
Building	0	0	0	0	0
Total	25,100	71,700	71,700	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value
Value Flag 1-COST APPROACH

Current Value

Year	Land	Building	Total Value
2020	55,100		55,100
2021	55,100		55,100
2022	55,100		55,100

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
05/22/20		2-Land And Building	E-Exempt Conveyance (Sale Price O		SV-Survivorship	PANZARELLA LORETTA M
05/24/06	65,000	2-Land And Building	U-Not Validated	677/ 2345	WD-Warranty Deed	STONE IDA MAE
04/26/02		2-Land And Building	U-Not Validated		ET-Temp Exempt	STONE CHARLEY

Entrance Information

Date	ID	Entry Code	Source
02/21/14	DWP	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : STATE ROUTE 45

Parcel Id: 33-024-00-001-00

LUC: 100

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Dwelling Information

Valuation Method	Total Rooms
Override Model	Dining Rooms
Story Height	Bedrooms
Construction	Family Rooms
Style	Full Baths
Year Built	Half Baths
Eff Year Built	Addl. Fixtures
Year Remodeled	Total Fixtures
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade	Cost & Design ⁰
CDU	Functional
% Good Ovr	Economic
% Complete	NBHD Fact
GRM Econ Rents	GRM Factor
GRM Units	GRM Value

Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
------	-----	-----	-----	-----	------	--------	--------	-------	-------	-----	-------

Dwelling Computations

Base Price	% Good
Plumbing	Market Adj
Basement	Functional
Heating	Economic
Attic	% Complete
Other Features	C&D Factor
	Adj Factor
Subtotal	Additions
Ground Floor Area	Dwelling Value
Total Living Area	
Dwelling Notes	

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
----	-----------	--------	--------	------	------	----	-----	-------	----	----	----	-------	-------

Condominium / Mobile Home Information

Complex #	Level	MH Make
Type	Elevator	MH Model
Unit No	Location	Serial#
Condo Style	View	MH Title#
Cmplx Name		Park Code

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : STATE ROUTE 45

Parcel Id: 33-024-00-001-00

LUC: 100

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Comments

Number	Code	Status	Comment
4	OFC	MI	REMOVED FROM CAUV FOR TY 2023
2	OFC	LC	CORRECT ACREAGE PER CLER.ERR PER TYLER 1-1-18. *ADJUSTED NEG.INFLUENCE
3	OFC	LC	IN ACCORDANCE WITH SURROUNDING PROPERTIES PER MIKE H.
1	FLD	DC	19960314 C#01 - ENTRANCE FROM ABANDONED R.R. LANE.

Situs : STATE ROUTE 45**Parcel Id: 33-024-00-001-00****LUC: 100****Card: 1 of 1****Tax Year: 2023****Printed: 02/16/24**

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Situs : 3848 STATE ROUTE 45

Map ID: 33-024-00-018-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

CURRENT OWNER
PANZARELLA LORETTA M
PANZARELLA KEITH
3848 STATE ROUTE 45
ROCK CREEK OH 44084

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 024-00 018-00
Class A
Living Units 1
Neighborhood 42600
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
155 & 156

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1200		0			
A	S	12000	8.8800	44	0	5	-45	33,520
A	H	12000	1.0000	100	0			15,600
								49,120

Total Acres: 10 Legal Acres: 10.00 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	17,190	49,100	49,100	0	0
Building	54,110	154,600	154,600	0	0
Total	71,300	203,700	203,700	0	0

Manual Override Reason
Base Date of Value
Effective Date of Value

Value Flag 1-COST APPROACH

Current Value

Year	Land	Building	Total Value
2020	37,800	114,500	152,300
2021	37,800	114,500	152,300
2022	37,800	114,500	152,300

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
09/09/11	110984	60,000	ADDN	Living, Bath, Laundry	Close Permit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
05/22/20		2-Land And Building	E-Exempt Conveyance (Sale Price O		SV-Survivorship	PANZARELLA LORETTA M
05/24/06	65,000	2-Land And Building	U-Not Validated	677/ 2345	WD-Warranty Deed	STONE IDA MAE
04/26/02		2-Land And Building	U-Not Validated		ET-Temp Exempt	STONE CHARLEY

Entrance Information

Date	ID	Entry Code	Source
08/08/12	RRB	6-Occupant Not Home	3-Other
02/21/14	DWP	6-Occupant Not Home	3-Other
03/10/14	DWP	6-Occupant Not Home	3-Other

Property Notes
NC14 TOTAL REHAB 75% COMP. RECK 2015
FLDRV14 RECK NC14 FOR R/S REAR ADDN

Note Codes:
AN-Appraiser'S Note

Situs : 3848 STATE ROUTE 45

Parcel Id: 33-024-00-018-00

LUC: 101

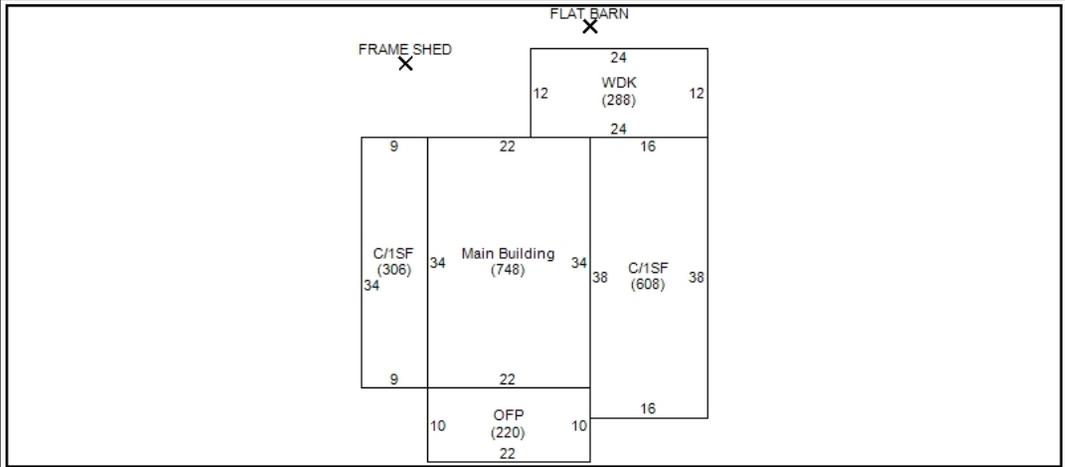
Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Dwelling Information

Valuation Method D	Total Rooms 7
Override Model	Dining Rooms 0
Story Height 1.5	Bedrooms 4
Construction 1-Wood/Vinyl	Family Rooms 0
Style 05-Old Style	Full Baths 1
Year Built 1940	Half Baths 0
Eff Year Built 1985	Addl. Fixtures 0
Year Remodeled 2011	Total Fixtures 6
Kitchen Remod	Unfinished Area 0
Bath Remod	T2 Rec Rm Area
Lower Level G-1/4 Bsmt 3/4 Crawl	T3 Rec Rm Area
Heating 2-Basic	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area 0
System	WBFP Stacks 0
Attic 0-None	WBFP Openings 0
Phy. Condition A-Average Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 2	Prefab Add'l Stry
Bsmt Gar # Cars	
Misc 1 Desc	Misc 1 Qty
Misc 2 Desc	Misc 2 Qty
Grade C-1	Cost & Design 0
CDU AV-AVERAGE	Functional
% Good Ovr	Economic 100
% Complete	NBHD Fact 1.35
GRM Econ Rents	GRM Factor 1
GRM Units	GRM Value 0



Additions

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					748						
1			OFF		220	2014					4,400
2			WDK		288	2014					3,100
3		CSP	1SF		306	2015					15,300
4		CSP	1SF		608	2015					30,400

Dwelling Computations

Base Price	81,900	% Good	70
Plumbing	1,300	Market Adj	
Basement	9,380	Functional	
Heating	0	Economic	100
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1.35
Subtotal	92,580	Additions	40,500
Ground Floor Area	748		
Total Living Area	2,036	Dwelling Value	149,740

Outbuilding Data

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	AB2-Flat Barn	1955		20x30	600	C	1		A				4,600
2	RS1-Frame Shr	1986		8x12	96	C	1		S				300
3	RS1-Frame Shr	2007		0x0	1	C	1		S				
4	RC2-Canopy	2007		0x0	1	C	1		S				

Condominium / Mobile Home Information

Complex #	Level	MH Make
Type	Elevator	MH Model
Unit No	Location	Serial#
Condo Style	View	MH Title#
Cmplx Name		Park Code

Misc & Gross Bulding Values

Misc Building No	Misc Adjusted Value
Gross Building:	

Situs : 3848 STATE ROUTE 45

Parcel Id: 33-024-00-018-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

Printed: 02/16/24

Comments

Number	Code	Status	Comment
14	OFC	MI	REMOVED FROM CAUV FOR TY 2023
13	FLD	RV	10-22-20,SY, EST ADDITION 100% COMPLETE FOR 20
12	FLD	RV	REV 2020 NO CHG AS OF DATE RE CK 20 FOR COMP & COND CHG TO GOOD
11	FLD		DWG ADDNS 100 %1-1-19.
10	FLD	BP	NO CHG ON ADDNS AND REMOD 1-1-18;RECK 2019.
9	OFC	LC	CORRECTED ACREAGE PER TYLER 1-1-18. 330240000100 IS 42 AC.
8	FLD	MI	NO CHG IN ADDN/REMOD FOR 1-1-17; RECK 2018.
7	FLD	NC	CHANGE EFFECTIVE AGE OF DWELLING BASED ON AMOUNT OF CONSTRUCTION THAT TOOK PLACE
5	FLD	NC	EC FIELD VISIT, 9/16 ADD 1STY ADDITIONS, 75% COMPL FOR 16, CHANGE MAIN DWELLING
6	FLD	NC	SIZE & WOOD DECK, RECHECK 17 FOE COMPLETION
4	FLD	NC	NEW OFP 50%, WDDK 100% AND DWG REHAB IS 90% 1-1-15; RECK 2016.
3	FLD	NC	1/1/14 DAA- TOTAL REHAB IN PROGRESS 75% COMP. RECK 2015
2	FLD	RV	3-10-14 DWP-RECHECK 2014 NC FOR R/S REAR ADDITION.
1	FLD	NC	9-17-12 PER PICTO: NEW ADDNS > 50% COMP FOR 1-1-12; RECK 2013

Situs : 3848 STATE ROUTE 45

Parcel Id: 33-024-00-018-00

LUC: 101

Card: 1 of 1

Tax Year: 2023

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Farm Operating Statement

Scott Rice is operating my farm ground on **FSN** _____
until either party notifies the Ashtabula/Geauga/Lake
County Farm Service Agency otherwise.

Owner Signature:



Landowner-

Date:

July 11, 2024

For additional information see NCFMEC-01 (Fixed and Flexible Cash Rental Arrangements For Your Farm).

This form can provide the landowner and operator with a guide for developing an agreement to fit their individual situation. This form is not intended to take the place of legal advice pertaining to contractual relationships between the two parties. Because of the possibility that an operating agreement may be legally considered a partnership under certain conditions, seeking proper legal advice is recommended when developing such an agreement.

This lease entered into this _____ day of _____, 20____, between KEITH ALAN PANZARELLA, owner, of 3848 ST. RT 45 South
Rock Creek OH 44084
Address

_____, spouse, of _____
Address

hereafter known as "the owner," and

Scott A. Rice, operator, of C.J. Rice Family Farms
3456 Footville Richmond, Rock Creek Ohio
Address 44084

N-A, spouse, of _____
Address

hereafter known as "the operator."

I. Property Description

The landowner hereby leases to the operator, to occupy and use for agriculture and related purposes, the following described property:

consisting of approximately 13 acres situated in AshTubula County (Counties), OHio (State)

II. General Terms of Lease

A. Time period covered. The provisions of this agreement shall be in effect for 3 year(s), commencing on the _____ day of _____, 20____. This lease shall continue in effect from year to year thereafter unless written notice of termination is given by either party to the other at least ____ days prior to expiration of this lease or the end of any year of continuation.

B. Review of lease. A written request is required for general review of the lease or for consideration of proposed changes by either party, at least ____ days prior to the final date for giving notice to terminate the lease as specified in II-A.

C. Amendments and alterations. Amendments and alterations to this lease shall be in writing and shall be signed by both the owner and operator.

D. No partnership intended. It is particularly understood and agreed that this lease shall not be deemed to be, nor intended to give rise to, a partnership relation.

4350 SF/acre

E. Transfer of property. If the owner should sell or otherwise transfer title to the farm, such action will be done subject to the provisions of this lease.

F. Right of entry. The owner, as well as agents and employees of the owner, reserve the right to enter the farm at any reasonable time to a) consult with the operator; b) make repairs, improvements, and inspections; and c) (after notice of termination of the lease is given) do tilling, seeding, fertilizing, and any other customary seasonal work, none of which is to interfere with the operator in carrying out regular operations.

G. No right to sublease. The owner does not convey to the operator the right to lease or sublet any part of the farm or to assign the lease to any person or persons whomsoever, including for purposes of hunting, trapping or other recreational uses.

H. Binding on heirs. The provisions of this lease shall be binding upon the heirs, executors, administrators, and successors of both owner and operator in like manner as upon the original parties, except as provided by mutual written agreement.

Additional agreements regarding terms of lease:

III. Land Use

A. General provisions. The land described in Section I will be used in approximately the following manner. If it is impractical in any year to follow such a land-use plan, appropriate adjustments will be made by mutual written agreement between the parties.

1. Cropland

- a) Row crops 13 Acres
- b) Small grains NA Acres
- c) Hay NA Acres
- d) Rotation pasture NA Acres

2. Permanent pasture NA Acres

3. Other: NA Acres
NA Acres

TOTAL ACRES _____ Acres

B. Government Programs. The extent of participation in federal, state or county government programs for purposes of commodity support, conservation enhancement or other objectives will be discussed and decided on an annual basis or when the original contract expires. The course of action agreed upon should be placed in writing and be signed by both parties. A copy of the course of action so agreed upon shall be made available to each party.

IV. Amount and Payment of Rent

If a flexible cash rental arrangement is desired, describe it on the last page of this form and omit section A below.

A. Cash rental rates. The operator agrees to pay as cash rent the amount as calculated in the "Amount of Cash Rent" table for each kind of land; or, one total may be entered for Entire Farm unit.

Kind of Land or Improvements	Amount of Cash Rent (Part IV-A)		
	Acres	Rate per Acre	Amount
Row crops	_____	\$ _____	\$ _____
Small grains	_____	\$ _____	\$ _____
Hay	_____	\$ _____	\$ _____
Permanent pasture	_____	\$ _____	\$ _____
Timber	_____	\$ _____	\$ _____
Waste	_____	\$ _____	\$ _____
Farm buildings	_____	\$ _____	\$ _____
Dwelling	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____
Entire Farm	_____	\$ _____	\$ _____

B. Rental payment. The annual cash rent shall be paid as follows:

\$ 75/ACRE on or before 31 day of December (Month)

\$ _____ on or before _____ day of _____ (Month)

\$ _____ on or before _____ day of _____ (Month)

\$ _____ on or before _____ day of _____ (Month)

If rent is not paid when due, the operator agrees to pay interest on the amount of unpaid rent at the rate of _____ percent per annum from the due date until paid.

C. Payee information. The rental payments shall be sent to the address of the owner as shown on page 1 of this lease, or to the following address: _____

D. Liens. The operator acknowledges and agrees that the owner may file and perfect a lien upon the crops grown under this lease to secure the payment of rents or any other amounts due under this lease, and that the operator may execute the same against such crops in accordance with state law.

V. Operation and Maintenance of Farm

In order to operate this farm efficiently and to maintain it in a high state of productivity, the parties agree as follows:

A. The operator agrees:

1. General maintenance: To provide the labor necessary to maintain the farm and its improvements during the rental period in as good condition as it was at the beginning. Normal wear and depreciation and damage from causes beyond the operator's control are excepted.

2. Noxious weeds. To use diligence to prevent noxious weeds from going to seed on the farm. Treatment of the noxious weed infestation and cost thereof shall be handled as follows: _____

3. Conservation. Control soil erosion according to an approved conservation plan; keep in good repair all terraces, open ditches, inlets and outlets of tile drains, and ponds; preserve all established watercourses or ditches including grassed waterways and field borders; and refrain from any operation or practice that will injure such structures.

4. Damage. Upon termination of the lease agreement, to pay the owner reasonable compensation for any damages to the farm for which the operator is responsible. Any decrease in value due to ordinary wear and depreciation or damages outside the control of the operator are excepted.

5. Costs of operation. To pay all costs of operation except those specifically referred to in Sections V-A-4 and V-B.

6. Repairs. Not to buy materials for maintenance and repairs in an amount in excess of \$ _____ within a single year without written consent of the owner.

7. Documentation. To provide the owner with yield or production information for harvested crops sufficient to meet requirements for crop insurance documentation and participation in USDA commodity programs.

B. The owner agrees:

1. Loss replacement. To replace or repair as promptly as possible the dwelling or any other building or equipment regularly used by the operator that may be destroyed or damaged by fire, flood, or other cause beyond the control of the operator or to make rental adjustments in lieu of replacements.

2. Materials for repair. To furnish all material needed for normal maintenance and repairs.

3. Skilled labor. To furnish or pay for any skilled labor tasks that the operator is unable to perform satisfactorily. Additional agreements regarding materials and labor are: _____

4. **Reimbursement.** To pay for materials purchased by the operator for purposes of repair and maintenance in an amount not to exceed \$ _____ in any one year, except as otherwise agreed upon. Reimbursement shall be made within _____ days after the operator submits the bill.

5. **Removable improvements.** Let the operator make minor improvements of a temporary or removable nature, which do not mar the condition or appearance of the farm, at the operator's expense. The owner further agrees to let the operator remove such improvements even though they are legally fixtures at any time this lease is in effect or within _____ days thereafter, provided the operator leaves in good condition that part of the farm from which such improvements are removed. The operator shall have no right to compensation for improvements that are not removed except as mutually agreed.

6. **Compensation for crop expenses.** To reimburse the operator at the termination of this lease for field work done and for other crop costs incurred for crops to be harvested during the following year. Unless otherwise agreed, current custom rates for the operations involved and actual costs for materials applied will be used as a basis of settlement.

C. **Both agree:**

1. **Not to obligate other party.** Neither party hereto shall pledge the credit of the other party hereto for any purpose whatsoever without the consent of the other party. Neither party shall be responsible for debts or liabilities incurred, or for damages caused by the other party.

2. **Capital improvements.** Costs of establishing hay or pasture seedings, new conservation structures, improvements (except as provided in Section V-B-5), or of applying lime and other long-lived fertilizers shall be divided between owner and operator as set forth in the following table. The operator will be reimbursed by the owner either when the improvement is completed, or the operator will be compensated for the share of the depreciated cost of the operator's contribution when the lease ends based on the value of the operator's initial contribution and depreciation rate shown in the "Compensation for Improvements" table. (Cross out the portion of the preceding sentence which does not apply.) Rates for labor, power and machinery contributed by the operator shall be agreed upon before construction is started.

3. **Mineral rights and wind/solar development.** The landowner shall have the right to enter into agreements for the development of petroleum, wind, solar, or other resources on the property, and may also authorize third parties to enter the property to survey, construct, and/or operate the facilities reasonably necessary to develop those resources. The landowner agrees to reimburse the tenant for any actual damage suffered for crops destroyed by these activities and to release the tenant from obligation to continue farming this property when and if development of such resources interferes materially with the tenant's opportunity to make a satisfactory return.

4. **Environmental issues.** The operator shall conduct all operations on the property in a manner consistent with all applicable local, state, and federal environmental codes, regulations, and statutes and shall bear sole responsibility for any violations thereof. The operator shall be solely responsible for securing any permits or approvals necessary for his or her activities on the property. In the event of any legally-prohibited release of materials to the environment, the operator will indemnify the landowner for any costs of environmental cleanup and restoration as well as any penalties, fines, judgments or other amounts incurred by landowner as a result of such release.

5. **Arbitration of differences.** Any differences between the parties as to their several rights or obligations under this lease that are not settled by mutual agreement after thorough discussion, shall be submitted for arbitration to a committee of three disinterested persons, one selected by each party hereto and to the third by the two thus selected. The committee's decision shall be accepted by both parties.

VI. Amount of Rent to be paid when Cropland is rented on a Flexible Basis

Flexible cropland rent. (Use Method I, II, or III.)

1. Basic information to be used in Methods I and II

Crop(s)	Base Cash Rent (per acre)	Base Yield (bushel or ton per acre)	Base Price (per bushel or ton)	Base Input Costs (per acre)	Minimum Cash Rent (per acre)	Maximum Cash Rent (per acre)
_____	\$ _____	_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	_____	\$ _____	\$ _____	\$ _____	\$ _____

2. The current price for the current year shall be Average Price at close of day based on the following time periods(s) and location(s).

Crop(s)	_____ Day	_____ Month through _____ Day	_____ Month at _____	Price Source
_____	_____ Day	_____ Month through _____ Day	_____ Month at _____	_____
_____	_____ Day	_____ Month through _____ Day	_____ Month at _____	_____
_____	_____ Day	_____ Month through _____ Day	_____ Month at _____	_____

3. Base Year Input Costs

Crop(s)	Seed	Fertilizer	Pesticides	Fuel	Total
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

For each year of this lease, the Base Cash Rent per acre for each crop shall be adjusted at the close of the cropping season by one of the following methods:

Method I - Flexing for Price Only

Crop(s)	Base Rent	×	(Current Price ÷ Base Price)	=	Rent Per Acre [†]	×	Acres Grown	=	Adjusted Rent for the Year
_____	_____	×	_____	=	_____	×	_____	=	_____
_____	_____	×	_____	=	_____	×	_____	=	_____
_____	_____	×	_____	=	_____	×	_____	=	_____

Method II - Flexing for Price and Yield

Crop(s)	Base Rent	×	(Current Price ÷ Base Price)	×	(Current Yield ÷ Base Yield) [‡]	=	Rent Per Acre [†]	×	Acres Grown	=	Adjusted Rent for the Year
_____	_____	×	_____	×	_____	=	_____	×	_____	=	_____
_____	_____	×	_____	×	_____	=	_____	×	_____	=	_____
_____	_____	×	_____	×	_____	=	_____	×	_____	=	_____

Method III - Flexing for Price, Yield and Input Costs

Crop(s)	Base Rent	×	(Current Price ÷ Base Price)	×	(Current Yield ÷ Base Yield) [‡]	×	(Base Costs ÷ Current Costs)	×	Acres Grown	=	Flexible Rent
_____	_____	×	_____	×	_____	×	_____	×	_____	=	_____
_____	_____	×	_____	×	_____	×	_____	×	_____	=	_____
_____	_____	×	_____	×	_____	×	_____	×	_____	=	_____

[†] If calculated figure is less than "minimum cash rent" in Part 1, use the set minimum. If calculated figure is more than "Maximum Cash Rent" in Part 1, use the set maximum.

[‡] The current yield shall be the "farm" yield for the current lease year.

Method IV - Work Out and Record Procedure To Be Used

Executed in duplicate on the date first above written:

_____	_____
Operator	Owner
_____	_____
Operator's spouse	Owner's spouse

State of _____

County of _____

On this _____ day of _____, A.D. 20_____, before me, the undersigned, a Notary Public in said State, personally appeared _____, _____, _____, and _____ to me known to be the identical persons named in and who executed the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed.

Notary Public

NON-HEARING MINUTES

BOR Case: 2023-0074

Case Name: KEITH & LORETTA PANZARELLA

Case Type: CV

Board Members

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

Others present:

Alex Iarocci, Treasurer Alternate

Complainant Seeks: CAUV REINSTATEMENT

Subject Parcels: 330240000100, 330240001800

NON-HEARING MINUTES

BOR Case: 2023-0074

Owner Name: KEITH & LORETTA PANZARELLA

Board Action

Motion to: Agree Set Value \$

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

received contract from new farmer. Must see commercial production next year to remain on
program.

Was Made by: David

2nd 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: 2023-0074

KEITH & LORETTA PANZARELLA
3848 ROUTE 45 S
ROCK CREEK OH 44084

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
33-024-00-001-00	100-VACANT LAND	33-MORGAN TWP-JEFFERSON AREA LSD	2023

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

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
33-024-00-018-00	101-GRAIN GEN FARM	33-MORGAN TWP-JEFFERSON AREA LSD	2023

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


Board of Revision