

Tax year 2023
 County Ashtabula

BOR no. 0116
 Date received _____

FILED ON
MAR 14 2024
 Ashtabula County
 Board of Revision

DTE 2
 Rev. 10/19

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>Mahlon J Shetler</u>	<u>3049 St Rt 7 North Pierport</u>	
2) Complainant if not owner		<u>44082</u>	
3) Complainant's agent			
4) Telephone number of contact person	<u>1-814-460-3884</u>		
5) Email address of complainant			
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>31-028 00-024-00</u>	<u>41</u>	<u>SAME</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 checked="" type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input checked="" 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 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 by me and to the best of my knowledge and belief is true, correct, and complete.
 Date 3-14-24 Complainant or agent Mahlon J Shetler Signature _____ Title (if agent) _____
 Sworn to and signed in my presence, this _____ day of _____ year _____
 Notary _____ Signature _____ an oath or affirmation was administered to the signer with regard to the notarial act

Situs : 3049 STATE ROUTE 7

Map ID: 31-028-00-024-00

LUC: 101

Card: 1 of 2

Tax Year: 2023

Printed: 03/14/24

CURRENT OWNER
SHETLER MAHLON J
SHETLER ESTHER U
3049 STATE ROUTE 7
CONNEAUT OH 44030

CAUV Y
Field Review Flag: D-NEW DWELLING

GENERAL INFORMATION
Routing No. 028-00 024-00
Class A
Living Units 1
Neighborhood 60000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
T 12 SEC 26 &27--S W

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.5800		0			
A	S	9000	39.4200	25	0	1	-10	103,770
A	H	9000	1.0000	100	0			11,700
								115,470

Total Acres: 41 Legal Acres: 41.00 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	40,430	115,500	115,500	0	0
Building	5,920	16,900	16,900	0	0
Total	46,350	132,400	132,400	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	88,800	7,800	96,600
2021	88,800	7,800	96,600
2022	88,800	7,800	96,600

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
07/25/22	R-2022-005	120,000	DWLG	Check 24 For Completion	Recheck Next Year

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/18/20	130,000	2-Land And Building	M-Sale Involving Multiple Parcels		SV-Survivorship	KITCHEN WENDELL A
01/13/98		2-Land And Building	U-Not Validated		ET-Temp Exempt	KITCHEN WENDELL A

Entrance Information

Date	ID	Entry Code	Source
12/27/13	MJB	6-Occupant Not Home	3-Other
09/08/23	AE	3-Info At Door	1-Owner

Property Notes
CHECK 24 FOR COMPLETION Note Codes:

Situs : 3049 STATE ROUTE 7

Parcel Id: 31-028-00-024-00

LUC: 101

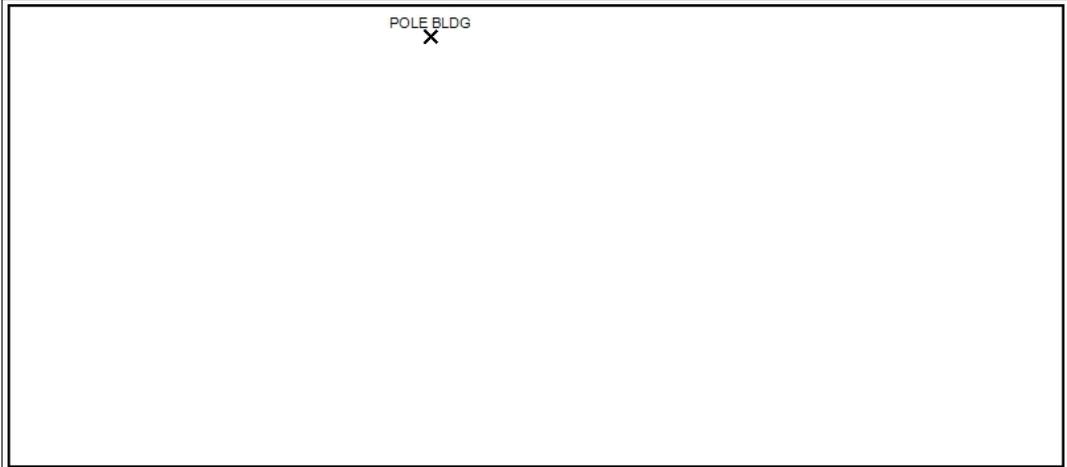
Card: 1 of 2

Tax Year: 2023

Printed: 03/14/24

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
1	AP1-Pole Bldg	1980		40x60	2,400	C	1		A				10,100
2	RS1-Frame Sh	1111		0x0		C	1		S				
3	AP3-Pole Bldg	2022		20x32	640	D	1		A			100	6,800

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 : 3049 STATE ROUTE 7**Parcel Id: 31-028-00-024-00****LUC: 101****Card: 1 of 2****Tax Year: 2023****Printed: 03/14/24****Comments**

Number	Code	Status	Comment
5	FLD	BP	OLD DWG REMOVED FOR 23, NEW DWG <50% FOR 23, 75% DAY OF VIEWING,CK 24 FOR COMPL
4	OFC	MI	REMOVED FROM CAUV FOR TY 2023
1	FLD	DC	19960613 C#01 - HOUSE IN NEED OF REPAIR,EXT.SIDING,ROOF,AND FOUND.
2	FLD	RV	19960819 C#01 - RECHECK 97 FOR NEW POLE BARN.
3	FLD	RV	20020111 GR C#01 - ADDED POLE BARN FOR REVAL

Situs : 3049 STATE ROUTE 7

Parcel Id: 31-028-00-024-00

LUC: 101

Card: 1 of 2

Tax Year: 2023

Printed: 03/14/24

PAGE LEFT BLANK INTENTIONALLY

Situs : 3049 STATE ROUTE 7

Map ID: 31-028-00-024-00

LUC: 101

Card: 2 of 2

Tax Year: 2023

Printed: 03/14/24

CURRENT OWNER
SHETLER MAHLON J
SHETLER ESTHER U
3049 STATE ROUTE 7
CONNEAUT OH 44030

CAUV Y
Field Review Flag: D-NEW DWELLING

GENERAL INFORMATION
Routing No. 028-00 024-00
Class A
Living Units 1
Neighborhood 60000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
T 12 SEC 26 &27--S W

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.5800		0			
A	S	9000	39.4200	25	0	1	-10	103,770
A	H	9000	1.0000	100	0			11,700
								115,470

Total Acres: 41 Legal Acres: 41.00 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	40,430	115,500	115,500	0	0
Building	5,920	16,900	16,900	0	0
Total	46,350	132,400	132,400	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	88,800	7,800	96,600
2021	88,800	7,800	96,600
2022	88,800	7,800	96,600

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
07/25/22	R-2022-005	120,000	DWLG	Check 24 For Completion	Recheck Next Yr

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
08/18/20	130,000	2-Land And Building	M-Sale Involving Multiple Parcels		SV-Survivorship	KITCHEN WENDELL A
01/13/98		2-Land And Building	U-Not Validated		ET-Temp Exempt	KITCHEN WENDELL A

Entrance Information

Date	ID	Entry Code	Source
12/27/13	MJB	6-Occupant Not Home	3-Other
09/08/23	AE	3-Info At Door	1-Owner

Property Notes
CHECK 24 FOR COMPLETION Note Codes:

Situs : 3049 STATE ROUTE 7

Parcel Id: 31-028-00-024-00

LUC: 101

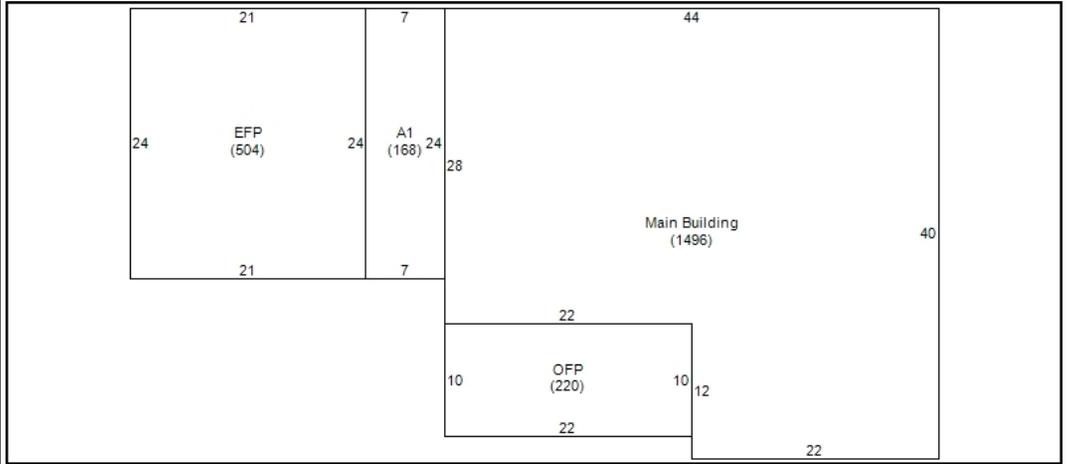
Card: 2 of 2

Tax Year: 2023

Printed: 03/14/24

Dwelling Information

Valuation Method D	Total Rooms 8
Override Model	Dining Rooms
Story Height 2	Bedrooms 6
Construction 1-Wood/Vinyl	Family Rooms
Style 07-Colonial	Full Baths 1
Year Built 2022	Half Baths
Eff Year Built	Add. Fixtures
Year Remodeled	Total Fixtures 6
Kitchen Remod	Unfinished Area
Bath Remod	T2 Rec Rm Area
Lower Level	T3 Rec Rm Area
Heating 1-None	T4 Rec Rm Area
Heat Fuel Type	Fin Bsmt Liv Area
System	WBFP Stacks
Attic 0-None	WBFP Openings
Phy. Condition	WBFP Add'l Stry
Int vs Ext Cond	Prefab Fireplace
Well / Septic 3	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 85
% Good Ovr	Economic
% Complete 0	NBHD Fact 1.4
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					1,496						
1	SLB	1SF			168						7,700
2		EFP			504						18,400
3		OFF			220						4,400

Dwelling Computations

Base Price	148,980	% Good	95
Plumbing	1,300	Market Adj	
Basement	8,410	Functional	85
Heating	-7,530	Economic	
Attic	0	% Complete	
Other Features	0	C&D Factor	
		Adj Factor	1.4
Subtotal	151,160	Additions	24,700
Ground Floor Area	1,496	Dwelling Value	
Total Living Area	3,160		

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 : 3049 STATE ROUTE 7**Parcel Id: 31-028-00-024-00****LUC: 101****Card: 2 of 2****Tax Year: 2023****Printed: 03/14/24****Comments**

Number	Code	Status	Comment
5	FLD	BP	OLD DWG REMOVED FOR 23, NEW DWG <50% FOR 23, 75% DAY OF VIEWING,CK 24 FOR COMPL
4	OFC	MI	REMOVED FROM CAUV FOR TY 2023
1	FLD	DC	19960613 C#01 - HOUSE IN NEED OF REPAIR,EXT.SIDING,ROOF,AND FOUND.
2	FLD	RV	19960819 C#01 - RECHECK 97 FOR NEW POLE BARN.
3	FLD	RV	20020111 GR C#01 - ADDED POLE BARN FOR REVAL

Situs : 3049 STATE ROUTE 7

Parcel Id: 31-028-00-024-00

LUC: 101

Card: 2 of 2

Tax Year: 2023

Printed: 03/14/24

PAGE LEFT BLANK INTENTIONALLY

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 1294

KITCHEN WENDELL & JOYCE (Applicant Name)
 SHETLER MAHLON J
 SHETLER ESTHER U
 3049 STATE ROUTE 7
 CONNEAUT OH 44030

Phone 1814-460-3884 Email KITCHEN8305@ROADRUNNER.COM Tax year 2023 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	31-028-00-024-00	41.0000		

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	
Hay -- baled at least twice a year	
Permanent pasture -- used for commercial animal husbandry	
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	
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	

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.

Mahlon J Shetler
 Signature of owner

3-14-24
 Date

Application no. 1294 County Ashtabula Tax year 2024

DTE 109
Rev. 01/21

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name Mahlon Shetler Phone 1814-460-3584 E-mail _____

2. Owner's mailing address 3049 St Rt 7 N Pierpont 44082

Parcel number	Acres	Parcel number	Acres
<u>31-028-00-024-00</u>	<u>41</u>		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. 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>18</u>
Hay – baled at least twice a year	
Permanent pasture – used for commercial animal husbandry	<u>5</u>
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	<u>13</u>
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	<u>1</u>
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	

6. Is this land farmed by someone other than the owner? yes (yes/no) If yes, provide contact information (name and phone number) Tom Spencer Post Rd

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.

Signature of owner: Mahlon Shetler Date: 3-14-24

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
County auditor _____	Date filed with county auditor <u>3-14-24</u>		
Name on tax list _____	Taxing district _____	Parcel number _____	Number of acres _____

\$25.00 cash pd 3/14/24

David Thomas
Ashtabula County Auditor
25 West Jefferson Street
Jefferson, Ohio 44047

NSN

Mahlon J & Esther Shetler
3049 State Route 7
Conneaut, OH 44030

PRESORTED
FIRST CLASS



US POSTAGE PAID PITNEY BOWES



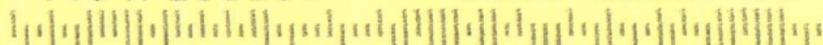
ZIP 44047 \$ 000.63⁰
02 4W
0000372451 AUG 01 2023

NIXIE 441 DE 1 0008/10/23

RETURN TO SENDER
NO SUCH NUMBER
UNABLE TO FORWARD

4403089999 NSN
44047>1092

BC: 44047109299 *0928-00562-01-40



POSTNET

David Thomas
Ashtabula County Auditor
25 West Jefferson Street
Jefferson, Ohio 44047



7018 0680 0000 2511 9655



US POSTAGE PAID PITNEY BOWES

ZIP 44047 \$ 008.53⁰
02 4W
0000372451 JUL 19 2023

*Re-sent
via regular
mail
7/31*

NSN

Mahlon J & Esther U Shetler
3049 State Route 7
Conneaut, OH 44030

*AAA
7/31*

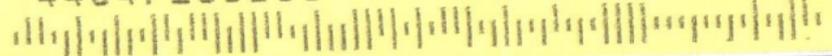
NIXIE 441 DE 1 0007/29/23

RETURN TO SENDER
NO SUCH NUMBER
UNABLE TO FORWARD

4403089999 NSN

44047>1092

BC: 44047109299 *1573-09804-19-42





Ashtabula County Auditor David Thomas

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

Mahlon J & Esther U Shetler
3049 State Route 7
Conneaut, OH 44030

July 18, 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.

Failure to file an initial application as the new owner and return your annual renewal. Please complete both applications and return by August 18, 2023 to continue to qualify.

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
31-028-00-024-00	1294	41	41	\$3,843.44

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

**FAILED TO APPLY AS
NEW OWNER & COMPLETE
ANNUAL RENEWAL**

CAUV Recoupment Figures

7/18/2023
CAUV # 1294

31-028-00-024-00

	Ag Land	\$21,080.00
	Market Land	\$88,800.00
Tax Year 2022	Tax Rate (effective)	53.185291
	Estimated Savings	\$1,260.49
	las Savings	\$1,261.16

	Ag Land	\$21,080.00
	Market Land	\$88,800.00
Tax Year 2021	Tax Rate (effective)	54.453082
	Estimated Savings	\$1,290.54
	las Savings	\$1,291.21

	Ag Land	\$21,080.00
	Market Land	\$88,800.00
Tax Year 2020	Tax Rate (effective)	54.446148
	Estimated Savings	\$1,290.37
	las Savings	\$1,291.07

las Total **\$3,843.44**
half 1,921.720

Estimated Total \$3,841.40
half 1,920.700



CAUV
Auditor's Review Notes

CAUV # 1294

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>
1294	31-028-00-024-00	App_Renewal	Pasture, beans, hay	Field		7/17/2023 12:44:48 PM

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
----------------------	------------	----------------------------	---------------------	-------------------------



CAUV Auditor's Review Notes

2021

CAUV # 1294

Date: 6/11/2021 2:00:01 PM

Report By: gis_admin

Recheck Date:

Status Type: QUALIFY

Inspection Type: FIELD

Parcel Details:

31-028-00-024-00 Field Qualify Corn Review Date
6/11/2021 2:00:01 PM

Comments

Recheck Comments

6-7-21 - Per Miklos he no longer farms this property

*Qauv#
1294*

**STATEMENT OF CONVEYANCE OF CURRENT
AGRICULTURAL USE VALUATION PROPERTY**

TO BE ATTACHED TO CONVEYANCE FEE FORMS, DTE 100 & 100 (EX)

Grantor's Name Wendell A. Kitchen and Joyce E. Kitchen, Trustees of the Kitchen Family Revocable Living Trust UAD Jul 02, 1996

Grantor's Address 7665 Pennsylvania Avenue, Conneaut, OH 44030

Grantee's Name Mahlon J. Shetler and Esther U. Shetler

Taxing District Montroe Parcel or Account No. 31-028-00-024-00

The grantor of the property referred to above states that the property has qualified for the current agricultural use valuation exemption under section 5713.30 of the Ohio Revised Code for the preceding or the current tax year. The grantee is aware that if the property does not continue to so qualify, either for the current or for the succeeding tax year, it will be subject to a recoupment charge equal to the tax savings as described in sections 5713.30(C) and 5713.34 of the Ohio Revised Code. Furthermore, the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor.

Is this parcel enrolled in an Agricultural District? _____ yes no

Does the Grantee intend to:

- 1. Keep farming and apply for the C.A.U.V. program.
- _____ 2. Pay recoupage at the time of transfer.
- _____ 3. Have recoupage added to next year's tax bill.

Wendell A. Kitchen Trustee *Joyce E. Kitchen Trustee*
Signature of Grantor or Representative

Mahlon J. Shetler Esther U. Shetler
Signature of Grantee or Representative

Sworn to or affirmed in my presence,
this 24 day of July, 2020.

Danielle Rankinen
Notary Public

These figures are correct only if parcel(s)
transfer before next tax duplicate.

	<u>Recoupage</u>	
Tax Year	\$ _____	
Tax Year	\$ _____	
Tax Year	\$ _____	
TOTAL	\$ _____	



DANIELLE RANKINEN
Notary Public, State of Ohio
My Commission Expires March 14, 2021

Endorsement by County Auditor:

Upon presentation of this instrument, the County Auditor shall endorse it, provide copies at that time to grantees/grantors and/or representatives, and maintain a copy on file evidencing delivery to the County Auditor.

County Auditor (Deputy): _____ Date: _____

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 1294

KITCHEN WENDELL & JOYCE (Applicant Name)
KITCHEN WENDELL
JOYCE
7665 PENNSYLVANIA AVE
CONNEAUT OH 44030

Phone 4140 479916² Email KITCHEN@ROADRUNNER.COM Tax year 2020 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	31-028-00-024-00	39.4200		

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? _____ (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	25
Hay -- baled at least twice a year	25
Permanent pasture -- used for commercial animal husbandry	—
Noncommercial woodland -- contiguous to 10 (ten) acres of farmed land	10
Commercial timber	—
Other crops -- nursery stock/vegetables/flowers	—
Homesite(s) --- minimum 1 (one) acre per house	1
Roads/waste/pond	3.42
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	39.42

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.

Wendell Kitchen
Signature of owner

1-20-2020
Date

NON-HEARING MINUTES

BOR Case: 2023-0116

Case Name: MAHLON J & ESTHER U SHETLER

Case Type: CV

Board Members

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

Others present:

Complainant Seeks: CAUV REINSTATEMENT

Subject Parcel: 310280002400

NON-HEARING MINUTES

BOR Case: 2023-0116

Owner Name: MAHLON J & ESTHER U SHETLER

Board Action

Motion to: Agree Set Value \$

CAUV Reinstatement- All Acres No Acres Set Acres _____

No Change Withdrawal Table No Show

Other _____

Based Upon:

property is still being commercially farmed. New owner submitted new application and

renewal.

Was Made by: Kathryn

2nd by: Angie

Roll: Thomas-yes/Maki Cliff-yes/Whittington-yes

Motion therefore: Passed Failed

Decision Date: 4/3/24

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: 2023-0116

MAHLON J & ESTHER U SHETLER
3049 STATE ROUTE 7 N
PIERPONT OH 44082

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
31-028-00-024-00	101-GRAIN GEN FARM	31-MONROE TWP-CONNEAUT CSD	2023

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


Board of Revision