

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 Jan & Emily Glink Phone 440-228-8759 E-mail JONGLINKA@gmail.com
 2. Owner's mailing address 352 Hillier Dr, Jefferson, OH 44047

Parcel number	Acres	Parcel number	Acres
<u>14-001-00-016-00</u>	<u>69.61</u>		
<u>14-001-00-016-03</u>	<u>5.074</u>		
<u>14-001-00-016-04</u>	<u>5.093</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	<u>60</u>	<u>Timber, hay</u>			
2 years ago	<u>80</u>	<u>Timber, corn, hay</u>			
3 years ago	<u>80</u>	<u>Timber, corn, hay</u>			

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	
Hay – baled at least twice a year	<u>10</u>
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	<u>67</u>
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	<u>2</u>
Roads/waste/pond	<u>1</u>
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	<u>80</u>

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

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: [Signature] Date: 3/30/2024

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.			
<u>[Signature]</u> County auditor	<u>4/1/2024</u> Date filed with county auditor		
Name on tax list	Taxing district	Parcel number	Number of acres

OK # 151

Heather R. Hall

From: jonglink@gmail.com
Sent: Thursday, November 30, 2023 11:24 AM
To: Heather R. Hall
Cc: 'Katie Downie'
Subject: [Forwarded from Intradyn] [Tue Apr 2 14:12:22 2024] RE: Glink, Jon WMP for CAUV

Heather,

Thanks for all this info. It really pieces together the timeline and helps me to see where the misunderstanding is. Hopefully I can fill in a few gaps to help us sort this out.

The folks that planted the 2 corn fields closest to the road in 2021 (I don't know their name, but I can get it if you need it) were unable to harvest in the fall of 2021 bc the fields didn't dry up enough and their equipment got stuck. So, the corn was left in the field over the winter and was sold to a different farmer, Joe Nagy (I have the cancelled check that he sent in June 2022). Joe couldn't remember the exact date of the harvest, but the best we could recall was either the last week in April or first week in May 2022. We remember cutting it off so the surveyor would have an easier time with the splits. Crabbs Surveying started the first week of May and the property transferred mid-June. The Conveyance of CAUV form was notarized by Tim Leehan on 6/15 with the check mark on "keep farming."

When I received the first letter from your office dated 9/2/22 I walked over and spoke with someone to ask what I needed to do. I'm not certain it was you I spoke with, but I'm hoping it was so you may remember the conversation. I explained that we had harvested corn and hay in 2022 but intended to not plant 2 of the fields in 2023 while we work with a forester to put together a management plan. I was given a list of foresters, your card, and some info on the EQIP Program and kept those in a file with the letter. My recollection is I was told I had plenty of time and I would get another letter in 2023 giving me a deadline of early 2024 to submit the new plan. I did get that letter dated 4/20/2023 giving me a deadline of 3/1/24 to submit an application to continue CAUV.

We did continue to grow and sell hay this year in the back field and the timber stand is still being maintained according to the current forest management plan that I believe goes through 2025. I have a copy of that if you need it, but it should be on file. The only 2 fields that weren't farmed in 2023 are the corn fields. I think they are around 22 of the total 75 acres. One of them had a pond dug and the house is being built there. We are hoping most of that remaining field can be planted with trees instead of corn in 2024. We also intend to convert the other corn field to either an additional hay field or forest starting in 2024.

Hopefully, this fills in some of the gaps to understand the timeline. Let me know if it is possible to correct the records to show that corn and hay were both farmed in 2022. I can provide copies of the checks from those sales if needed. If it isn't possible to correct, let me know if there is something I can be doing to prepare for the Board of Revisions next year. It's obviously a lot of money and I'd hate to have to pay it given I believe we followed the rules allowing one year without farming and only on about 30% of the land. Thanks again for the time you are putting into clearing this up. I know you're very busy and I appreciate your patience as this is all very new to me. -Jon

From: Heather R. Hall <HRHall@ashtabulacounty.us>
Sent: Wednesday, November 29, 2023 3:03 PM
To: Jon Glink <jonglink@gmail.com>
Cc: Katie Downie <katie.legacyforestry@gmail.com>
Subject: RE: Glink, Jon WMP for CAUV

Hello Jon,

During our 2021 summer audit we did see corn. For last year, 2022, we went out in May 19 and October 4 and did not see anything planted. During that time, there were numerous splits that took place. We sent out for a new ag application September 2, 2022 and a final notice sent April 20, 2023 with no response from you. We went out this year for inspections and we visited the property on July 11 and October 3 and saw idle fields and a house being built. I then sent out a certified removal letter on October 5 with a green return card that needed to be signed, which it was signed and returned that you received our letter. Again, we had no response back about the letter. Unfortunately the time has passed and I cannot put your parcels back on CAUV, the only way to try to reinstate your CAUV will be through the Board of Revisions, the timeline to appeal the CAUV removal will be from January 1 through April 1, 2024.

Please let me know if you have any other questions

Heather Hall

Administrative Asst. / CAUV
Ashtabula County Auditor's Office
Phone: 440.576.3788
Fax: 440.576.3797

From: Jon Glink <jonglink@gmail.com>
Sent: Wednesday, November 29, 2023 10:40 AM
To: Heather R. Hall <HRHall@ashtabulacounty.us>
Cc: Katie Downie <katie.legacyforestry@gmail.com>
Subject: Re: Glink, Jon WMP for CAUV

Heather, I believe this is a mistake. The land was still farmed in 2022. There was corn in the fields that was harvested and sold. The hay fields are still being used and the stand of trees is still being maintained. Additionally, when I stopped in the auditors office after the land was transferred in the summer of 2022 I was told I would have until early 2024 to submit something to continue the cauv. Please let me know how we can get this corrected in your records. Thank you for your help. -Jon

On Wed, Nov 29, 2023, 9:48 AM Heather R. Hall <HRHall@ashtabulacounty.us> wrote:

Good morning Katie,

I am doing good, thank you!

I was able to look up the properties that you are talking about and those parcels are being removed from CAUV this year due to not being farmed the last 2 years and failure to apply as the new owner. The only way he can try to get it reinstated is to file Board of Revision next year. If you have any questions please let me know. Sorry this was probably not the answer you were looking for.

Hope you have a great day!

Heather Hall

Administrative Asst. / CAUV

Ashtabula County Auditor's Office

Phone: 440.576.3788

Fax: 440.576.3797

From: Katie Downie <katie.legacyforestry@gmail.com>
Sent: Wednesday, November 29, 2023 9:13 AM
To: Heather R. Hall <HRHall@ashtabulacounty.us>
Cc: Katie Downie <katie.legacyforestry@gmail.com>; Jon Glink <jonglink@gmail.com>
Subject: Glink, Jon WMP for CAUV

Good Morning, Heather!

I hope you're well!

I am working Jon Glink and his family to create woodland management plans for their properties off S Denmark Road.

Jon mentioned that they need the WMP to continue qualifying for CAUV since the fields have been taken out of production.

I was wondering when the deadlines were for the plans? Jon and family are interested in applying for EQIP to help offset the cost of the plans, and we were trying to determine if that was a possibility? Ohio NRCS is now approving applications on a rolling basis, so we're hoping we could go through that process and satisfy your deadline. What do you think?

Thanks so much for your help. We look forward to hearing from you!

K :O)

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Jon & Emily Glink
332 Hillyer Dr
Jefferson, OH 44047



9590 9402 4253 8121 6659 68

2. Article Number (Transfer from service label)

7018 0680 0000 2511 5480

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

 Agent
 Addressee

B. Received by (Printed Name)

C. Date of Delivery

 D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Registered Mail Restricted Delivery

- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery



Ashtabula County Auditor David Thomas

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

Jon & Emily Glink
332 Hillyer Dr
Jefferson, OH 44047

CAUV DENIAL

October 5, 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 & failure to apply as the new owner.

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
14-001-00-016-00	1783	65.6596	65.6596	\$6,076.66
14-001-00-016-03	1783	5.0313	5.0313	\$319.09
14-001-00-016-04	1783	5.04	5.04	\$292.06

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

Recoupment for:

October 5, 2023

14-001-00-016-00	
CAUV # 1783	
Tax Year 2022	\$1,699.69
Tax Year 2021	\$2,188.27
Tax Year 2020	\$2,188.70
	\$6,076.66

half \$3,038.330

Recoupment for:
Split from 016-00

14-001-00-016-03	
CAUV # 1783	
Tax Year 2022	\$69.82
Tax Year 2021	\$124.62
Tax Year 2020	\$124.65
	\$319.09

half \$159.545

Recoupment for:
Split from 016-00

14-001-00-016-04	
CAUV # 1783	
Tax Year 2022	\$43.81
Tax Year 2021	\$124.11
Tax Year 2020	\$124.14
	\$292.06

half \$146.030



CAUV Auditor's Review Notes

CAUV # 1783

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>
1783	14-001-00-020-01	Qualify		Field	Butler's	7/11/2023 6:14:50 PM
1783	14-001-00-016-04	Recheck		Field		7/11/2023 6:19:19 PM
1783	14-001-00-016-03	Recheck		Field		7/11/2023 6:19:06 PM
1783	14-001-00-016-01	Qualify		Field		7/11/2023 6:18:14 PM
1783	14-001-00-016-00	Recheck		Field		7/11/2023 6:17:38 PM

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
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8/28/2023 parcel 14-001-00-020-01 is now farmed by the Butler's, soybeans were planted per self cert

10-3-2023 - 016-00, 016-01, 016-03 & 016-04 Nothing going on, see pics, also a house is being built





CAUV Auditor's Review Notes

2022

CAUV # 1783

Date: May 19, 2022

Report By: gis_ad

Recheck Date:

Parcel	Status	Inspection	Crop	Self Certify	Review Date
14-001-00-020-01	Qualify	Field			5/19/2022
14-001-00-016-00	Recheck	Field			5/19/2022

Inspection Comments Recheck Comments Recheck Date

9-2-2022 Parcel 016-00 splits.....(Glink now owns 016-00)

1. split out 6.8617 to 016-01 (Moisio, also owns 020-01)
row 0.183
bkb 0.1
prb 4.5787
mha 0.5
bkb (w) 0.2
prb (w) 1.3

2. split out 5.027 to 016-02 (Preston) - Deny
row 0.514
home 1
prb 2.813
dec 0.4
pra 0.3

3. split out 5.0313 to 016-03 (Glink) - Break out
row 0.173
pra 2.2583
dec 1.3
dec (w) 1.3 (trans dec (w) 1.201 & prb (w) 0.099)

4. split out 5.04 to 016-04 (Glink) - Break out
row 0.179
pra 3.861
pra (w) 1 (trans pra (w) 0.593 & prb (w) 0.407)

10-4-2022 Rechecked. Still idle, has good history. Flag in 2023



CAUV Auditor's Review Notes

2021

CAUV # 1783

Date: 7/23/2021 2:09:03 PM

Report By: hrhall

Recheck Date:

Status Type: QUALIFY

Inspection Type: FIELD

Parcel Details:

			<i>Review Date</i>
14-001-00-016-00	Field	Qualify Corn	7/23/2021 2:14:11 PM
14-001-00-020-01	Field	Qualify Corn	7/23/2021 2:09:03 PM
14-001-00-020-01	Office	Qualify NCW	6/21/2021 1:16:49 PM

Comments

Recheck Comments



Ashtabula County Auditor David Thomas

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

Jon P & Emily K Glink
332 Hillyer Dr
Jefferson, OH 44047

April 20, 2023

Dear Property Owner,

**FINAL NOTICE
RESPONSE REQUIRED
BY MARCH 1, 2024**

Our records indicate that there has been a change in land ownership or land boundaries of the parcels listed below during the year 2022. This land has been enrolled in CAUV, or Current Agricultural Use Valuation, which is a program that reduces the taxable value of commercial agriculture land to its agricultural use value and can result in substantial property tax savings. Ohio Revised Code 5713.31 requires that a CAUV Initial Application must be filed with the County Auditor by the first Monday in March the year following any changes if the land was enrolled in CAUV for the prior tax year.

CAUV #	Parcel	Acres	Parcel	Acres
1783	14-001-00-016-00	65.6596	14-001-00-016-03	5.0313
	14-001-00-016-04	5.04		

Carefully review the CAUV guidelines and the instructions on the back of the enclosed application. If you have determined that the land use will not meet the definition of commercial agricultural land and you do not wish to submit an application, please complete the statement at the bottom of this letter and return it to the Auditor by March 1, 2024.

If you would like to file an application to continue CAUV eligibility, please complete the enclosed application and return it to the Auditor by March 1, 2024. Be sure to include payment in the amount of \$25.00, checks should be made to Ashtabula County Auditor. Filing an application does not guarantee eligibility; parcels will be inspected to verify that the land use meets statutory guidelines. Failure to apply or to meet use guidelines will cause conversion to non-agricultural use and recoupment will be charged.

Sincerely

Heather Hall

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

Complete this statement ONLY if an application will NOT be submitted:

I have chosen not to file a CAUV application for the parcels listed on this letter. I understand that the land will be converted to a non-agricultural designation on the Auditor's records and that recoupment charges equal to the last three years tax savings will be charged due to this conversion

Signature

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

Jon & Emily Glink
332 Hillyer Dr
Jefferson, OH 44047

**RESPONSE REQUIRED
BY MARCH 1, 2023**

September 2, 2022

Dear Property Owner,

Our records indicate that there has been a change in land ownership or land boundaries of the parcels listed below during the year 2022. This land has been enrolled in CAUV, or Current Agricultural Use Valuation, which is a program that reduces the taxable value of commercial agriculture land to its agricultural use value and can result in substantial property tax savings. Ohio Revised Code 5713.31 requires that a CAUV Initial Application must be filed with the County Auditor by the first Monday in March the year following any changes if the land was enrolled in CAUV for the prior tax year.

CAUV #	Parcel	Acres	Parcel	Acres
1783	14-001-00-016-00	6.5.6596	14-001-00-016-03	5.0313
	14-001-00-016-04	5.04		

Carefully review the CAUV guidelines and the instructions on the back of the enclosed application. If you have determined that the land use will not meet the definition of commercial agricultural land and you do not wish to submit an application, please complete the statement at the bottom of this letter and return it to the Auditor by March 1, 2023.

If you would like to file an application to continue CAUV eligibility, please complete the enclosed application and return it to the Auditor by March 1, 2023. Be sure to include payment in the amount of \$25.00, checks should be made to Ashtabula County Auditor. Filing an application does not guarantee eligibility; parcels will be inspected to verify that the land use meets statutory guidelines. Failure to apply or to meet use guidelines will cause conversion to non-agricultural use and recoupment will be charged.

Sincerely

Heather Hall

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

Complete this statement ONLY if an application will NOT be submitted:

I have chosen not to file a CAUV application for the parcels listed on this letter. I understand that the land will be converted to a non-agricultural designation on the Auditor's records and that recoupment charges equal to the last three years tax savings will be charged due to this conversion

Signature

Date

14-002-00-006-00

14-002-00-007-00

14-009-00-010-00

14-001-00-010-00

14-001-00-012-00

14-001-00-016-00

14-010-00-018-00

14-001-00-017-00

14-001-00-014-00

14-001-00-016-04

14-001-00-016-03

14-001-00-016-01

14-001-00-011-00

14-001-00-018-00

14-001-00-016-02

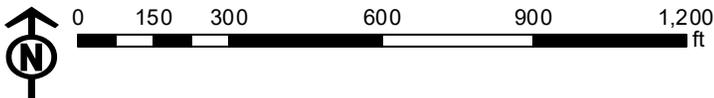
14-001-00-015-00

DENMARK

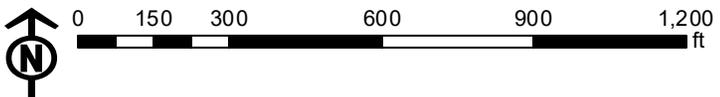
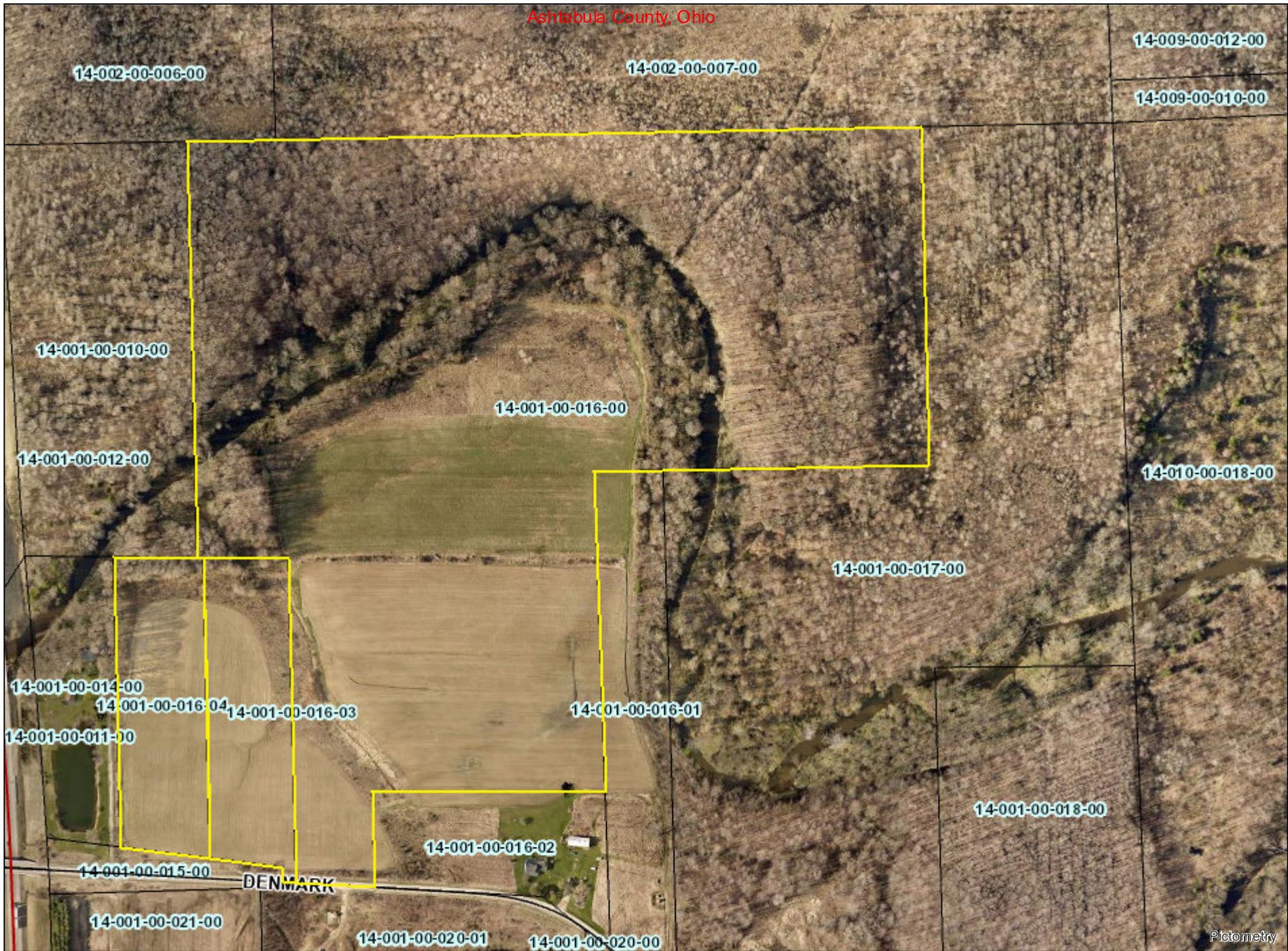
14-001-00-021-00

14-001-00-020-01

14-001-00-020-00



Property Lines are graphic representations and are NOT survey accurate.



1 inch = 376 feet

1 inch = 376 feet

Property Lines are graphic representations and are NOT survey accurate.