

3/30/ 2024

In the summer of 2022, the property owned by Tom Moisiso (Emily's Father) and located at 2363 South Denmark Rd was split into 5 parcels. We received 3 of those parcels, totaling roughly 80 acres, as a gift from Tom. At the time those acres were under CAUV, 20 acres of corn fields, 10 acres of hay field, and 50 acres of timber land.

The hay field has been continuously farmed for the last 2 years and will continue to be farmed. The timber has been continuously maintained according to the guidelines of the Forest Management Plan on file that expires in 2025 (see attached copy). The corn fields were last harvested the first week of May 2022. The farmer that planted the fields in 2021 was unable to harvest in the fall of 2021 because the fields didn't dry up enough and his equipment got stuck. So, the corn was left in the field over the winter and was sold to a different farmer, Joe Nagy (see attached cancelled check that he sent in June 2022).

At the time of the deed transfer, we asked the Auditor's office if harvesting the corn in the spring of 2022 would fulfil the CAUV requirements for that year, and we were told it would. The Conveyance of CAUV form was notarized by Tim Leehan on 6/15 with the check mark on "keep farming."

The 2022 CAUV audit of the land was conducted on May 19th and then again on October 4th. Unfortunately, this meant that the corn had already been harvested that year. So, we were inadvertently taken off CAUV, even though the corn fields were farmed earlier that year and the hay fields and timber continued to be farmed.

The corn fields were not planted in 2023, in accordance with the exception to allow the land to lay fallow for one year in preparation of converting most of the 20 acres into timber. We have retained the services of Katie Downie of Legacy Forestry Consulting to create a new forest management plan. This plan will include managing the current timber stand and participating in the Ohio EQIP program to convert most of the corn fields into forest. Katie expects that we will have the new plan ready to begin executing this summer.

A 1-acre pond was dug in 2023 and a house is being built that we will move into this summer. These are located in one of the former corn fields. See attached map for the area of each use. We understand that the acreage around the house will no longer be covered under CAUV and we estimate that area to be just under 2 acres. The 1-acre pond will be used as a fish habitat and water source for the house as well as for the young trees as part of the conversion from corn field to forest.

Thank you for your time and consideration,

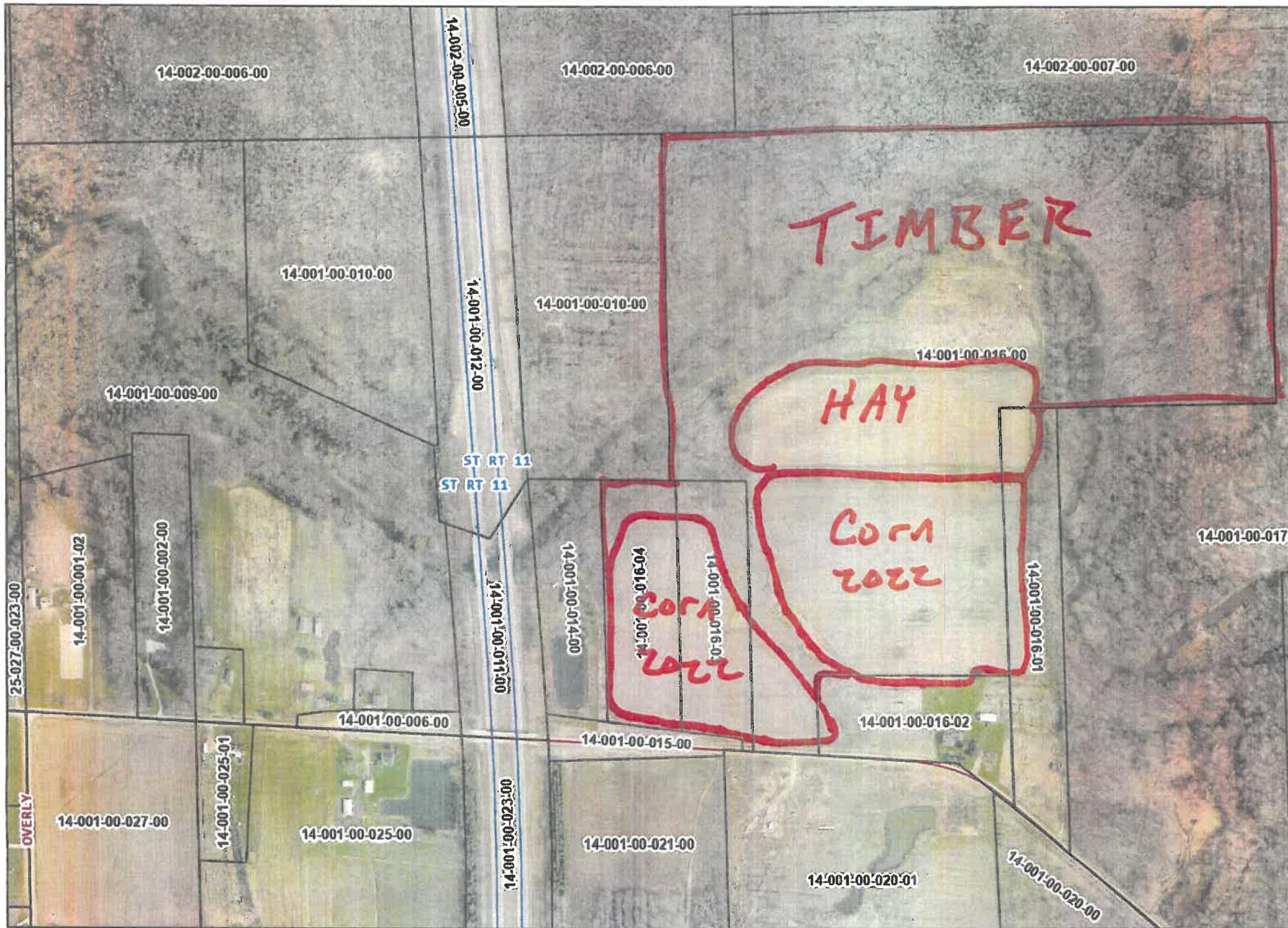
Jon Glink



Emily Glink



Old Usage



2022 Payment for Corn

J.E NAGY 02-72
C.V NAGY
1360 GRIGGS RD
JEFFERSON, OHIO 44047

166
6-103416
200

6/22/2022
Date

Pay to the
Order of

Don Morris

\$ 1,500

one thousand five hundred ⁰⁰/₁₀₀

Dollars

00



KeyBank National Association
1800-KEY2YOU® Key.com

Key Privilege

Joseph Nagy

⑆041001039⑆

458020933⑆ 0166

Splits Survey

STATEMENT OF CONVEYANCE OF CURRENT
AGRICULTURAL USE VALUATION PROPERTY

COPY

To be attached to conveyance fee forms, DTE 100 and 100 (EX)

Grantor's Name THOMAS C. MOISIO

Grantor's Address _____

Grantee's Name JOHN P. GLINK AND EMILY K. GLINK

Taxing District _____ Parcel # 14-001-00-016-00 CAUV # 1783

New Parcel's 14-001-00-016-03 + 14-001-00-016-04

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 Unsure

Does the Grantee intend to:

- 1. Keep farming and apply for the CAUV program
- 2. Remove from CAUV (recoupment will be added on the next tax year)
- 3. Unsure at this time: contact Auditor upon purchase

Estimated Recoupment:

Tax Year 20__	Tax Year 20__	Tax Year 20__	Total
\$	\$	\$	\$

[Signature]
Signature of Grantor or Legal/Title Representative

[Signature]
Signature of Grantee

Print of Grantor or Legal/Title Representative

Print of Grantee

Sworn to or affirmed in my presence, this 11th day
of JUNE, 2022

Sworn to or affirmed in my presence, this 11th day
of JUNE, 2022

Notary Public TIMOTHY D. LEEHAN
Notary Public State of Ohio
My Commission Expires February 23, 2023

Notary Public TIMOTHY D. LEEHAN
Notary Public State of Ohio
My Commission Expires February 23, 2023

Endorsement of County Auditor:

Upon presentation of this instrument, the County Auditor shall endorse it, make copies available to grantees/grantors and/or representatives, and file the original alongside the CAUV application to be maintained in the same file as the application.

County Auditor (deputy)

6-15-22
Date

FOREST MANAGEMENT PLAN

Developed for: Thomas C. & Linda P. Moisio

Prepared by: Mark Popichak, Forester

1263 Sterling Drive

Cortland, Ohio 44410

(330) 637-9558

mpopichak@neo.rr.com

Date: January 17, 2016

This plan is valid for the period beginning January 17, 2016 and ending January 17, 2025.

LANDOWNER INFORMATION:

Thomas C. & Linda P. Moisio

PO Box 322

2363 South Denmark Road

Jefferson, Ohio 44047

((440) 813-2641

TOTAL ACRES: 159.43

FORESTED ACRES: 66.2 +/-

Parcel # 140010001600

Parcel # 140010002001

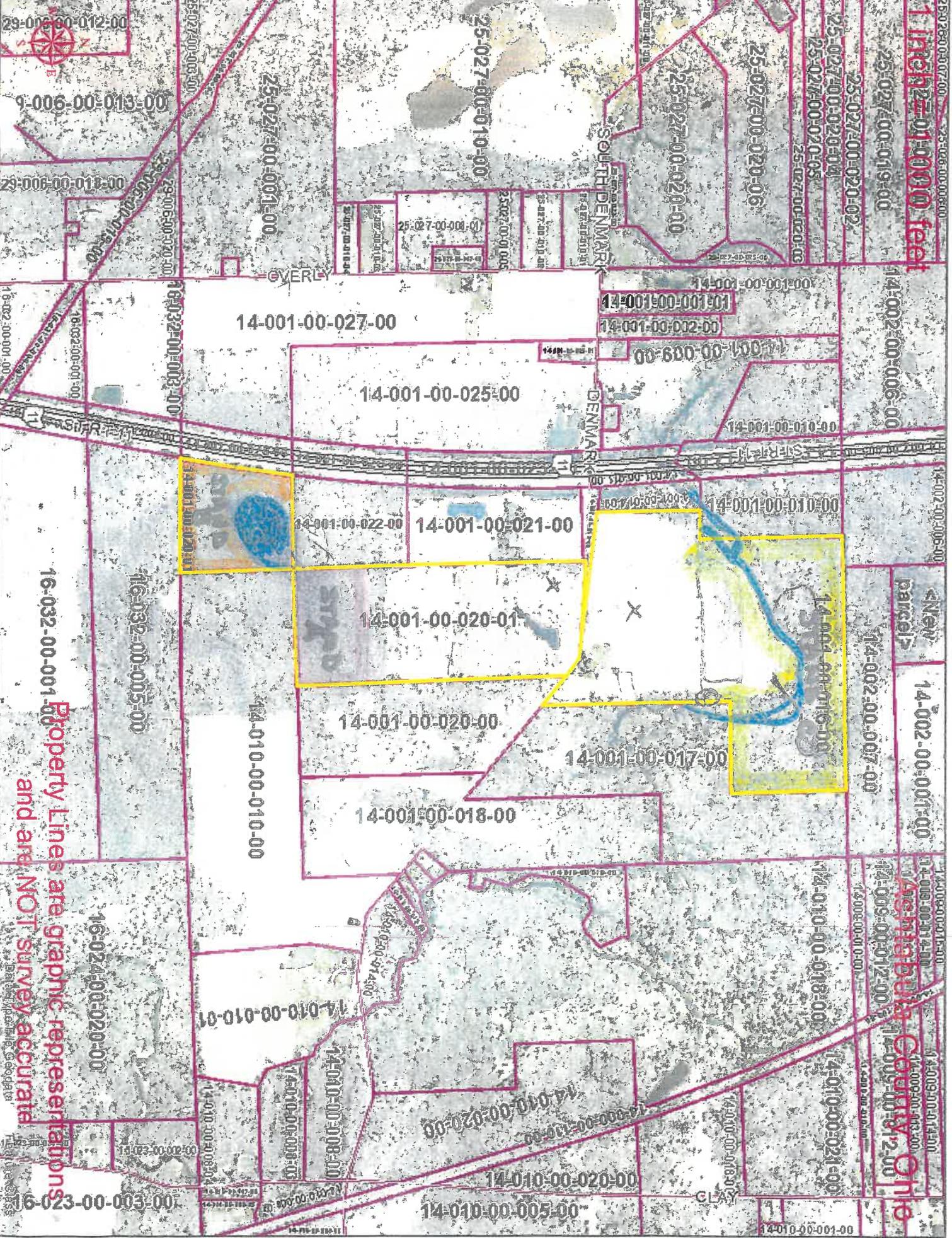
COUNTY: Ashtabula

TOWNSHIP: Denmark

Goals and Objectives

- 1) Grow and harvest the best quality timber, when prudent and practical.
- 2) Continue to improve the current stands of timber by employing the necessary cultural practices when and where needed. Such as, grapevine control and crop tree release.
- 3) Maintain water quality in Mill Creek when doing any cultural practices. Minimize any soil erosion during any possible future timber harvesting activities by using the proper Best Management Practices (BMPs) and using a Master Logger.

1 inch = 27-01-0000 feet



9-006-00-013-00

29-006-00-013-00

25-027-00-001-00

25-027-00-010-00

25-027-00-020-00

25-027-00-020-06

25-027-00-020-04

25-027-00-020-05

25-027-00-019-00

25-027-00-020-02

14-002-00-006-00

SOUTH DENMARK

OVERLY

14-001-00-027-00

14-001-00-001-01

14-001-00-002-00

00-600-00-100-00

14-001-00-025-00

DENMARK

14-001-00-010-00

SAR

14-001-00-022-00

14-001-00-021-00

14-001-00-010-00

14-001-00-020-01

14-001-00-016-00

14-001-00-020-00

14-001-00-017-00

14-001-00-018-00

<New
parcels>

14-002-00-001-00

16-032-00-005-00

Property Lines are graphic representations and are NOT survey accurate

16-032-00-001-00

14-010-00-010-00

14-002-00-007-00

16-024-00-020-00

14-010-00-010-01

14-010-00-008-00

14-010-00-006-00

14-010-00-008-00

14-010-00-020-00

14-010-00-020-00

14-010-00-005-00

CLAY

14-023-00-002-00

16-023-00-003-00

14-010-00-016-00

14-009-00-012-00

14-009-00-014-00

14-009-00-013-00

14-010-00-021-00

14-009-00-012-00

14-009-00-012-00

Ashtabula County Ohio

STAND A

Stand A is approximately 12.5 acres of mixed hardwoods located at the north end of the forest, south of South Denmark Road. Common species here includes red maple, ash, beech, basswood, and red oak. And to a somewhat lesser extent: aspen, pin oak, black cherry, swamp white oak, and yellow birch. The species found in a given area seems dependant on the soils and past logging history.

This stand would be categorized as pole timber to small saw timber in size (approximately 5-14 inches diameter breast height -dbh). However, trees up to medium saw timber can be found scattered throughout (primarily along the north and south edges). The area in the center of this stand has a more uniform size range of trees in the large pole - small saw timber classes.

The terrain here is flat to nearly flat throughout. The soils found here are acceptable for growing timber, but are somewhat poorly to poorly drained. Ruts from the previous timber harvest hold water through a good part of the year.

This stand is also over stocked, meaning there are too many trees per acre for optimum growth and health. A crop tree release would be beneficial here. Crop tree release is a type of thinning that favors the best potential tree in a given area (the crop tree). Lesser quality trees competing for crown space with the crop tree are removed/felled to lessen the competition for sunlight (release). This would be considered a non-commercial practice, as the trees to be removed would have very little to no commercial timber value. **This work could be done between 2016-2025.**

Grapevine control was completed in this stand in the mid to late 1980's.

A selective harvest was completed here in 1988. The harvest itself had a minimal overall impact on the stand of timber, as the trees were scattered and the number removed was minimal as to what remains. The major issue seems to be the timing of the harvest, as the skid trails were rutted fairly deep due to the wetness of the ground at the time of the cut.

Any future timber harvesting should place more emphasis on weather and soil conditions and the related Best Management Practices needed to minimize any soil disturbances/erosion potential. A light, select harvest MAY be practical, if done in conjunction with Stand B and the neighboring property to the south.

STAND B

Stand B is around 14.4 acres of forest, depending on the current level of the beaver swamp. This stand is dominated by hickory, most likely due to the fact it was pasture land years ago. Swamp white oak, red maple, ash, beech, sugar maple, white oak, and black cherry can also be found here.

Trees range in size from pole timber to medium saw timber, with the larger trees more concentrated to the south and also scattered throughout. Most of the largest trees are swamp white oak and of a lesser quality.

The north central 5.6 acre portion of this area is an active beaver swamp - the owner periodically removes part of the dam to drain it to keep it from spreading in size. The soil here is flat and poorly drained. As you move farther south, the terrain rises and the drainage improves. The soil types are adequate (most of the stand) to good (SE corner) for growing timber.

Most of the grapevines have been eliminated in this stand over the years, also. There are a few remaining vines, which could actually be newer sprouts and not missed from the previous work.

A crop tree release, similar to Stand A would also be beneficial and practical here. **This could also be accomplished between 2016-2025.**

A timber harvest, to start regenerating this stand COULD be done IF in conjunction with a select harvest in Stand A and a harvest done by the neighbor to the south.

STAND C

Stand C is approximately 39.3 acres on the north side of South Denmark Road. This stand is basically bounded on the south by Mill Creek (the timber is actually on both sides of the creek). Red maple and white oak are the 2 dominant species here. There are also pockets of sugar maple and hickory in the western part of the stand. Other species found here are black cherry, ash, beech, red oak, yellow birch, tulip poplar, sycamore, aspen, and 1 AMERICAN CHESTNUT.

The size of trees here is more variable throughout than in either Stand A or Stand B. It would be more mixed than uniform sizes, ranging from pole timber to some large saw timber.

The terrain ranges from the flat, flood plain creek bottom to steeper slopes to the north and finally, a gently rolling area above the slopes. The flood plain is flat and flood frequently with adequate soils for timber production. The slopes and area to the north have adequate to very good soils for timber growth.

Grapevine control has been completed in this stand also, along with the elimination of almost all aspen trees.

A crop tree release would be very beneficial here, as this stand has the best current and potential future stand of timber. As a minimum, white oak, red oak, black cherry, and sugar maple trees of higher quality should be released from competition. High quality red maple and tulip poplar trees could also be released. **Once again, this work should be done between 2015-2025, but as a priority before Stands A or B.**

A selective or improvement harvest would also be beneficial in this stand. **It should be completed before 2025.**

The soils found in these 3 stands are listed below, in alphabetical order:

Blakeslee silt loam

Darien/Platea silt loam

Mill silt loam

Platea/Darien silt loam

Stanhope silt loam

All the above soils have fair to good timber productivity potential. Erosion hazards are slight for each soil, if care is taken. And, finally, timber harvest equipment operability is moderate for each soil, especially if the proper BMP's are used and the weather and soil conditions are good.

WORK SCHEDULE

YEAR(S)	STAND	ACRES	RECOMMENDATION(S)
2016-2025	A,B,C	66.2	Crop tree release + grapevines
2016-2020	A,B	26.9	POSSIBLE timber harvest
2020-2025	C	39.3	Selection/Improvement harvest
2025	A,B,C	66.2	Update Forest Management Plan

The boundaries around this forest should be clearly marked prior to doing any management work so as to not encroach onto neighboring properties and create problems.

Data For Parcel 140010001600

Base Data

Parcel: 140010001600
Owner: MOISIO THOMAS C LINDA P
Address: 2363 SOUTH DENMARK RD



Mailing Address

Mailing Name: MOISIO THOMAS C
LINDA P
Address: PO BOX 322
City State Zip: JEFFERSON OH 44047

Geographic

City: UNINCORPORATED
Township: DENMARK TOWNSHIP
School District: JEFFERSON AREA LOCAL
SCHOOL DISTRICT

Mortgage Code

Code:
Description:

Legal

Neighborhood: 55000
Map Number: 001-00-016-00
Legal Description: SEC 1--N M & N E
CAUV # 1783
Legal Acres: 87.99
Land Use: (111)
Range Township Section: 0-0-0

Valuation (Tax Year 2014 Payable 2015)

	Appraised	Assessed (35%)
Land Value:	\$157,700.00	\$55,200.00
Building Value:	\$77,800.00	\$27,230.00
Total Value:	\$235,500.00	\$82,430.00
CAUV Value:	\$98,820.00	
Taxable Value:	\$0.00	

Tax Credits

2.5% Homesite Rollback: YES
Homestead Reduction: NO

Notes

Notes:

Data For Parcel 140010002001

Base Data

Parcel: 140010002001
Owner: MOISIO THOMAS C LINDA P
Address: 0 SOUTH DENMARK RD



Mailing Address

Mailing Name: MOISIO THOMAS C
LINDA P
Address: PO BOX 322
City State Zip: JEFFERSON OH 44047

Geographic

City: UNINCORPORATED
Township: DENMARK TOWNSHIP
School District: JEFFERSON AREA LOCAL
SCHOOL DISTRICT

Mortgage Code

Code:
Description:

Legal

Neighborhood: 55000
Map Number: 001-00-020-01
Legal Description: SEC 1 N M N-E
 CAUV # 1783
 F.L.CERT#14456/DELETED

Legal Acres: 71.44
Land Use: (199)
Range Township Section: 0-0-0

Valuation (Tax Year 2014 Payable 2015)

	Appraised	Assessed (35%)
Land Value:	\$123,800.00	\$43,330.00
Building Value:	\$9,200.00	\$3,220.00
Total Value:	\$133,000.00	\$46,550.00
CAUV Value:		\$68,670.00
Taxable Value:		\$0.00

Tax Credits

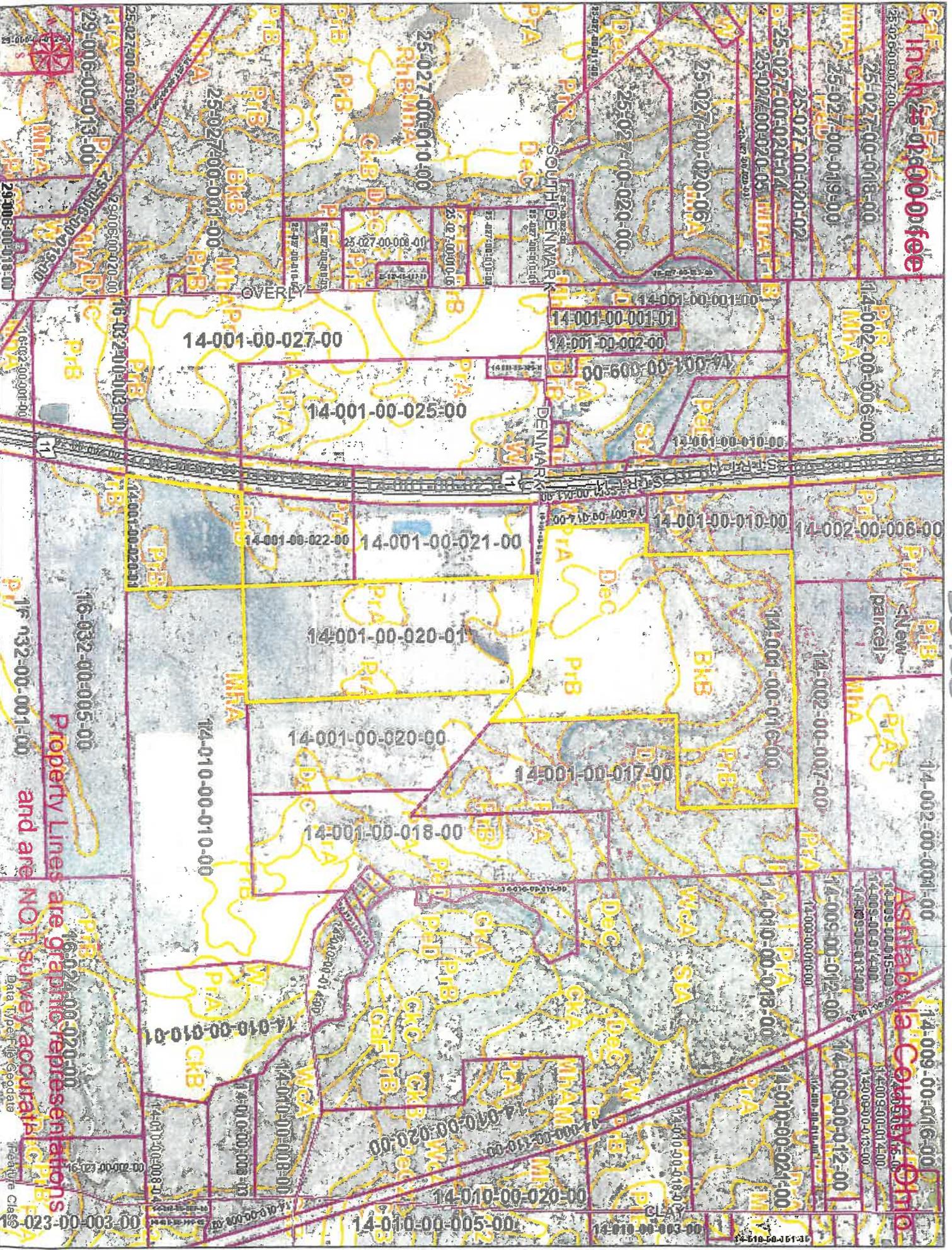
2.5% Homesite Rollback: NO
Homestead Reduction: NO

Notes

Notes:

1 inch = \$1,000 fee

2013



Property Lines are graphic representations and are NOT survey accurate

Data Type: Geoplot
Feature Class: 15-023-00-003-00

Astoria, Oregon
14-009-00-016-00
14-009-00-015-00
14-009-00-014-00
14-009-00-013-00
14-009-00-012-00
14-009-00-011-00
14-009-00-010-00
14-009-00-009-00
14-009-00-008-00
14-009-00-007-00
14-009-00-006-00
14-009-00-005-00
14-009-00-004-00
14-009-00-003-00
14-009-00-002-00
14-009-00-001-00

25-027-00-018-00
25-027-00-017-00
25-027-00-016-00
25-027-00-015-00
25-027-00-014-00
25-027-00-013-00
25-027-00-012-00
25-027-00-011-00
25-027-00-010-00
25-027-00-009-00
25-027-00-008-00
25-027-00-007-00
25-027-00-006-00
25-027-00-005-00
25-027-00-004-00
25-027-00-003-00
25-027-00-002-00
25-027-00-001-00

14-001-00-027-00
14-001-00-026-00
14-001-00-025-00
14-001-00-024-00
14-001-00-023-00
14-001-00-022-00
14-001-00-021-00
14-001-00-020-00
14-001-00-019-00
14-001-00-018-00
14-001-00-017-00
14-001-00-016-00
14-001-00-015-00
14-001-00-014-00
14-001-00-013-00
14-001-00-012-00
14-001-00-011-00
14-001-00-010-00
14-001-00-009-00
14-001-00-008-00
14-001-00-007-00
14-001-00-006-00
14-001-00-005-00
14-001-00-004-00
14-001-00-003-00
14-001-00-002-00
14-001-00-001-00

16-032-00-005-00
16-032-00-004-00
16-032-00-003-00
16-032-00-002-00
16-032-00-001-00

14-010-00-010-00
14-010-00-009-00
14-010-00-008-00
14-010-00-007-00
14-010-00-006-00
14-010-00-005-00
14-010-00-004-00
14-010-00-003-00
14-010-00-002-00
14-010-00-001-00

15-023-00-003-00