

FILED ON

APR 01 2024

Ashtabula County Board of Revision

Tax year 2023 BOR no. 0253
County Ashtabula Date received _____

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	Jon & Emily Glink	2317 S Denmark Dr, Jefferson, OH 44047	
2) Complainant if not owner			
3) Complainant's agent			
4) Telephone number of contact person	(440) 228-8759		
5) Email address of complainant	jonglink@gmail.com		
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	
14-001-00-016-00	69.61		
14-001-00-016-03	5.074		
14-001-00-106-04	5.093		
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 type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input checked="" type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input checked="" 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


CARLY N. CASPER
 Notary Public, State of Ohio
 My Commission Expires
 05/09/20 27

10) The requested change is justified for the following reasons:

20 of the approximately 80 acres were 2 corn fields harvested in the spring of 2022 and not replanted for the 2023 season while we work with a forester to convert most of that acreage to timber. The remaining hay field and standing timber was farmed in 2023.

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 03/30/2024 Complainant or agent [Signature] Title (if agent) Co

Signature

Sworn to and signed in my presence, this 30th day of March year 2024

Notary [Signature] an oath or affirmation was administered to the signer with regard to the notarial act

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>
----------------------	------------	----------------------------	---------------------	-------------------------

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

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)

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)

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

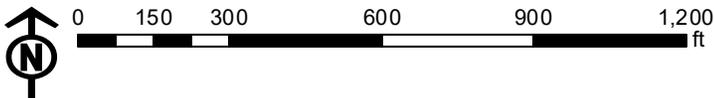
14-001-00-015-00

DENMARK

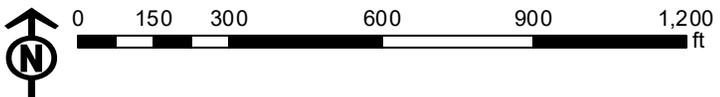
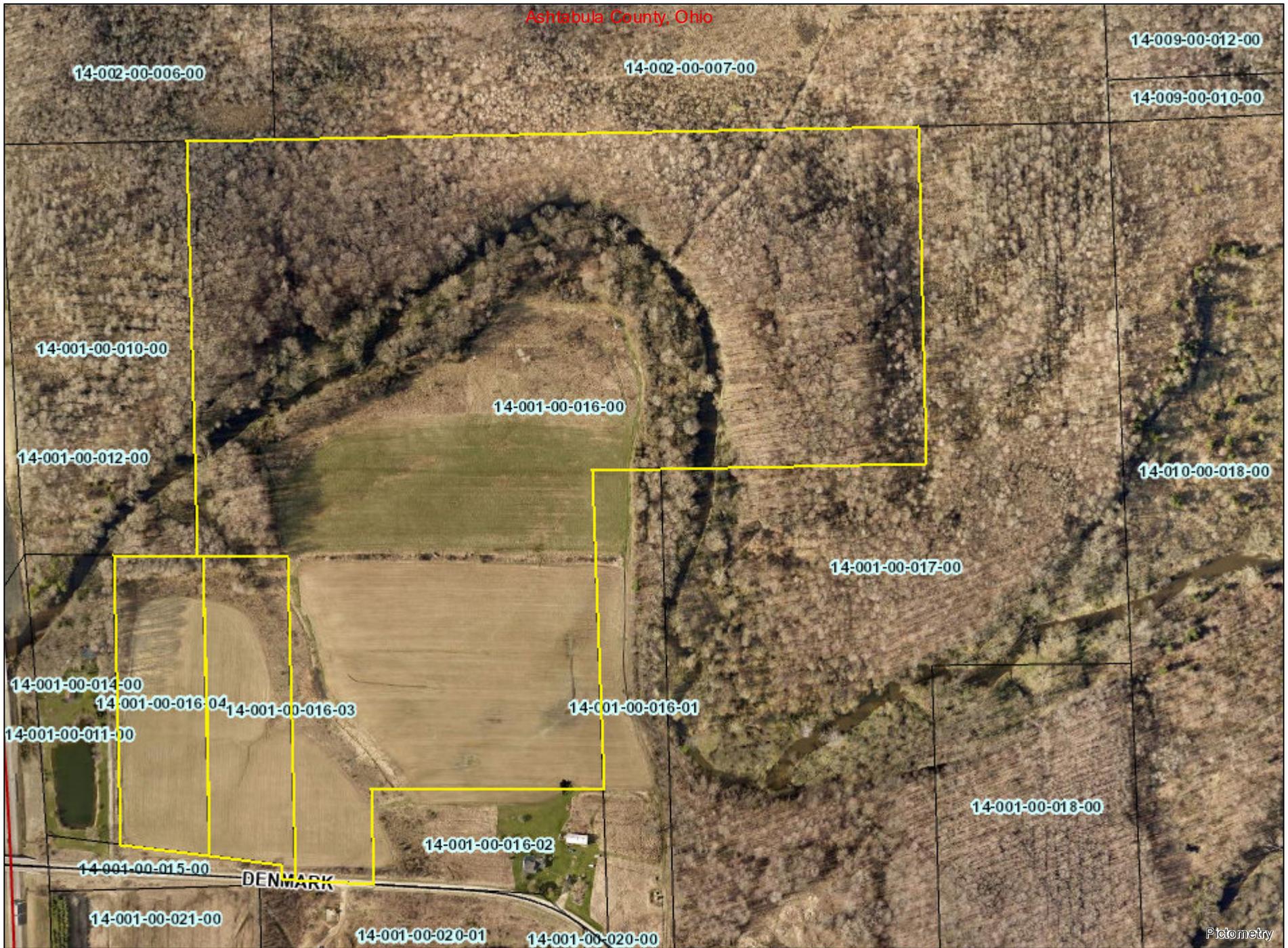
14-001-00-021-00

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

Pictometry

Property Lines are graphic representations and are NOT survey accurate.

Situs : 2317 SOUTH DENMARK RD

Map ID: 14-001-00-016-00

LUC: 100

Card: 1 of 0

Tax Year: 2023

Printed: 04/02/24

CURRENT OWNER
GLINK JON P
GLINK EMILY K
332 HILLYER DR
JEFFERSON OH 44047

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No. 001-00 016-00
Class A
Living Units 1
Neighborhood 55000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback: Addl. Tieback: N
Legal Descriptions:
SEC 1--N M & N E

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1580		0			
A	S	9500	65.5016	25	0	1	-20	161,790
								161,790

Total Acres: 65.6596 Legal Acres: 65.66 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	56,630	161,800	161,800	0	0
Building	0	0	0	0	0
Total	56,630	161,800	161,800	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	173,100	58,700	231,800
2021	173,100	58,700	231,800
2022	124,500		124,500

Permit Information

Date Issued	Number	Price	Purpose	Note	Status
06/28/23	R-2023-005	600,000	DWLG		Open Permit

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
06/15/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		SV-Survivorship	MOISIO THOMAS C
03/06/20		2-Land And Building	M-Sale Involving Multiple Parcels		QC-Quit Claim	MOISIO THOMAS C
09/09/98	160,000	2-Land And Building			WD-Warranty Deed	STACK THOMAS E

Entrance Information

Date	ID	Entry Code	Source
02/06/14	DAA	6-Occupant Not Home	3-Other

Property Notes
Note Codes:

Situs : 2317 SOUTH DENMARK RD

Parcel Id: 14-001-00-016-00

LUC: 100

Card: 1 of 0

Tax Year: 2023

Printed: 04/02/24

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 : 2317 SOUTH DENMARK RD
Parcel Id: 14-001-00-016-00
LUC: 100
Card: 1 of 0
Tax Year: 2023
Printed: 04/02/24
Comments

Number	Code	Status	Comment
12	FLD		DWG FRAMED AND UNDER ROOF AS OF 11-25-23 AERIAL PHOTO.
11	OFC	MI	REMOVED FROM CAUV FOR TY 2023
7	OFC	NS	SPLIT OUT 5.0313 AC TO 14-001-00-016-03 BAL OF 71.07AC CONV#2345 6/15/2022
10	OFC	DC	ADDRESS 2317 PER JAKE BRAND AT PLANNING 9/1/22
9	OFC	SS	NEW SURVEY OF REMAINDER FROM 66.03AC TO 65.6596AC CONV#2345 6/15/2022
8	OFC	NS	SPLIT OUT 5.04AC TO 14-001-00-016-04 BAL OF 66.03AC CONV#2345 6/15/2022
6	OFC	NS	SPLIT OUT 5.0270AC TO 14-001-00-016-02 BAL OF 76.1013AC CONV# 2343 6/15/2022
5	OFC	NS	SPLIT OUT 6.8617AC TO 14-001-00-016-01 BAL OF 81.1283AC CONV# 2342 6/15/2022
1	FLD	NC	20021129 LAC C#01 - 10/24/01 OWNER - ADDN & OFP 40% FOR 1/1/02 NVC CHECK 2003
2	FLD	NC	20021129 LAC C#01 - (2ND BATH & BDRM IN ORIGINAL DWLG)
3	FLD	NC	20030908 KO C#01 - 8/13/03 DWLG 100% COMP FOR 1/1/03
4	FLD	BP	20050110 KO C#01 - 1-10-05:BP#031624-TOWER=PP NVC 1-1-05

Situs : 2317 SOUTH DENMARK RD**Parcel Id: 14-001-00-016-00****LUC: 100****Card: 1 of 0****Tax Year: 2023****Printed: 04/02/24**

PAGE LEFT BLANK INTENTIONALLY

Situs : S DENMARK RD

Map ID: 14-001-00-016-03

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

CURRENT OWNER
GLINK JON P
GLINK EMILY K
332 HILLYER DR
JEFFERSON OH 44047

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No.
Class A
Living Units
Neighborhood 55000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback:
Legal Descriptions:
SECTION 1
Addl. Tieback:

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	0	0	.1730		0			
A	S	9500	4.8583	58	0	1	-20	27,840
								27,840

Total Acres: 5.0313 Legal Acres: 5.03 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	9,730	27,800	27,800	0	0
Building	0	0	0	0	0
Total	9,730	27,800	27,800	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
2022	21,400		21,400

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
06/15/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		SV-Survivorship	MOISIO THOMAS C

Entrance Information

Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : S DENMARK RD

Parcel Id: 14-001-00-016-03

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

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 Qty
Misc 1 Desc	Misc 2 Qty
Misc 2 Desc	
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 : S DENMARK RD

Parcel Id: 14-001-00-016-03

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

Comments

Number	Code	Status	Comment
2	OFC	MI	REMOVED FROM CAUV FOR TY 2023
1	OFC	NS	NEW SPLIT FROM 14-001-00-016-00 BAL OF 71.07 AC CONV#2345 6/15/2022

Situs : S DENMARK RD

Parcel Id: 14-001-00-016-03

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

PAGE LEFT BLANK INTENTIONALLY

Situs : S DENMARK RD

Map ID: 14-001-00-016-04

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

CURRENT OWNER
GLINK JON P
GLINK EMILY K
332 HILLYER DR
JEFFERSON OH 44047

CAUV Y
Field Review Flag:

GENERAL INFORMATION
Routing No.
Class A
Living Units
Neighborhood 55000
District
Zoning
Alternate Id



Legal Description
Parcel Tieback:
Legal Descriptions:
SECTION 1
Addl. Tieback:

Land Information

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
A	S	9500	4.8610	58	0	1	-20	27,860
A	0	0	.1790		0			
								27,860

Total Acres: 5.04 Legal Acres: 5.04 NBHD Fact: 1.3000

Assessment Information

	Assessed	Appraised	Cost	Income	Market
Land	9,770	27,900	27,900	0	0
Building	0	0	0	0	0
Total	9,770	27,900	27,900	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
2022	21,400		21,400

Permit Information

Date Issued	Number	Price	Purpose	Note	Status

Sales/Ownership History

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
06/15/22		2-Land And Building	E-Exempt Conveyance (Sale Price O		SV-Survivorship	MOISIO THOMAS C

Entrance Information

Date	ID	Entry Code	Source

Property Notes
Note Codes:

Situs : S DENMARK RD

Parcel Id: 14-001-00-016-04

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

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 Qty
Misc 1 Desc	Misc 2 Qty
Misc 2 Desc	
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 : S DENMARK RD

Parcel Id: 14-001-00-016-04

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

Comments

Number	Code	Status	Comment
2	OFC	MI	REMOVED FROM CAUV FOR TY 2023
1	OFC	NS	NEW SPLIT FROM 14-001-00-016-00 BAL OF 66.03 AC CONV#2345 6/15/2022

Situs : S DENMARK RD

Parcel Id: 14-001-00-016-04

LUC: 100

Card: 1 of

Tax Year: 2023

Printed: 04/02/24

PAGE LEFT BLANK INTENTIONALLY

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,

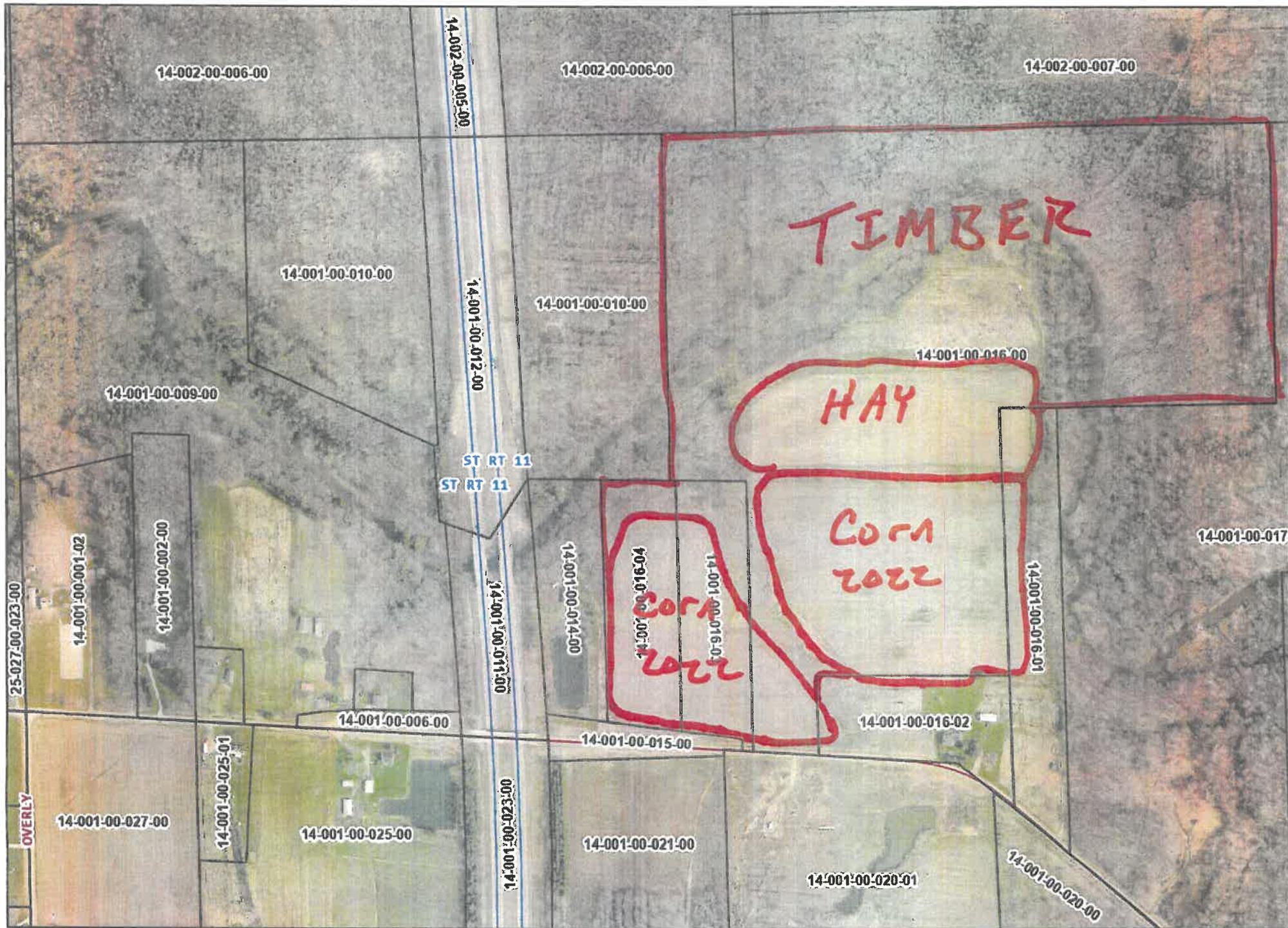
Jon Glink



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 ⁰⁰/₁₀₀

one thousand five hundred ⁰⁰/₁₀₀ Dollars



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

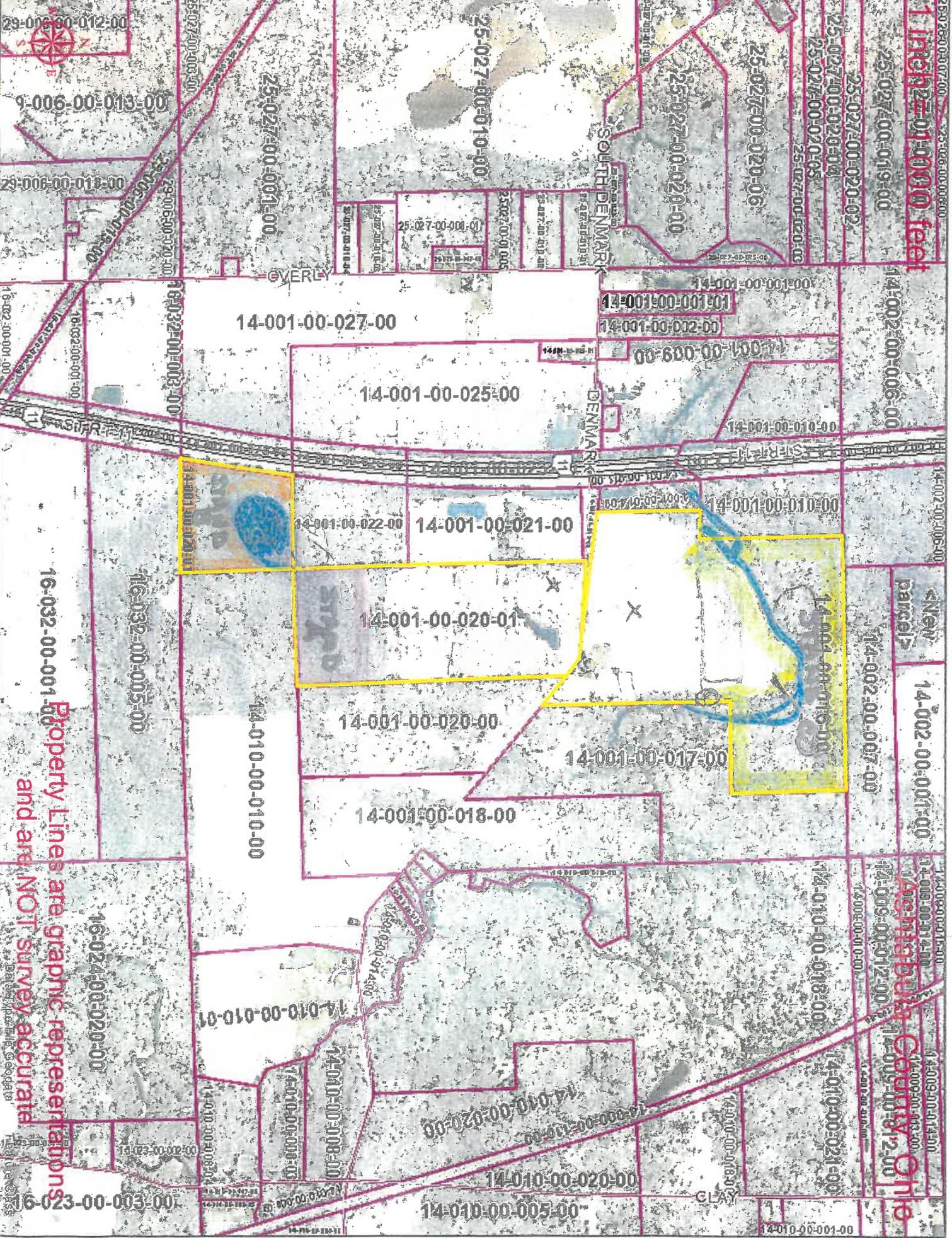
COUNTY: Ashtabula

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

OVERLY

SOUTH DENMARK

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

14-001-00-001-00

DENMARK

14-001-00-010-00

14-002-00-006-00

16-032-00-003-00

16-032-00-003-00

16-032-00-005-00

16-032-00-001-00



14-001-00-022-00

14-001-00-021-00

14-001-00-020-01

14-001-00-020-00

14-001-00-017-00



14-001-00-016-00

14-001-00-010-00

<New
parcels>
14-002-00-001-00

14-002-00-007-00

14-001-00-018-00

14-010-00-010-00

14-009-00-012-00

14-010-00-016-00

16-024-00-020-00

14-010-00-010-01

14-010-00-008-00

14-010-00-008-00

14-010-00-020-00

14-010-00-020-00

14-010-00-005-00

CLAY

14-010-00-021-00

14-009-00-013-00

14-005-00-012-00

14-023-00-002-00

16-023-00-003-00

14-010-00-001-00

Property Lines are graphic representations
and are NOT survey accurate

16-023-00-003-00

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:

NON-HEARING MINUTES

BOR Case: 2023-0253

Case Name: JON & EMILY GLINK

Case Type: CV

Board Members

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

Others present:

Complainant Seeks: CAUV REINSTATEMENT

Subject Parcels: 140010001600, 140010001603, 140010001604

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: 2023-0253

JON & EMILY GLINK
 2317 S DENMARK DR
 JEFFERSON OH 44047

<p>Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly. Result Below.</p>	<p>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.</p>
---	---

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
14-001-00-016-00	100-VACANT LAND	14-DENMARK TWP-JEFFERSON AREA LSC	2023
RESULT: CVR - CAUV REINSTATED. REINSTATE ALL ACRES TO CAUV PROGRAM			

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
14-001-00-016-03	100-VACANT LAND	14-DENMARK TWP-JEFFERSON AREA LSC	2023
RESULT: CVR - CAUV REINSTATED. REINSTATE ALL ACRES TO CAUV PROGRAM			

PARCEL	CLASS	TAXING DISTRICT	TAX YEAR
14-001-00-016-04	100-VACANT LAND	14-DENMARK TWP-JEFFERSON AREA LSC	2023
RESULT: CVR - CAUV REINSTATED. REINSTATE ALL ACRES TO CAUV PROGRAM			


 Board of Revision