

Tax year 2024
County Ashtabula

BOR no. 0022
Date received _____

MAR 04 2025
Ashtabula County
Board of Revision

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint
Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code
1) Owner of property	<u>Merrie Polch</u>	<u>5959 Meade Hollow</u>
2) Complainant if not owner	<u>_____</u>	<u>Windsor OH - 44099</u>
3) Complainant's agent	<u>_____</u>	
4) Telephone number of contact person	<u>440-474-4087</u>	
5) Email address of complainant	<u>_____</u>	
6) Complainant's relationship to property, if not owner	<u>_____</u>	
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>24-022-00-004-01</u>	<u>50 Acres</u>	<u>5959 Meade Hollow, Windsor</u>
		<u>0,44099</u>

8) Indicate the reason for this complaint:

- The classification of property under RC 5713.041.
- The classification of property under RC 319.302.
- The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35.
- The valuation of property on the agricultural land tax list.
- Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4).
- Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351.
- The denial of the partial exemption of a qualifying child care center under RC 323.16.

9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.

Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

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

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 3-4-25 Complainant or agent Merrie Ellen Polch Title (if agent) _____
Signature

Sworn to and signed in my presence this 4 day of March year 2025

Notary Jana Fralco Signature My Comm Exp 3-6-29



Ashtabula County Auditor David Thomas

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

Merrie Polch
5959 Meade Hollow Rd
Windsor, OH 44099

FAILED TO FILE RENEWAL APPLICATION

August 13, 2024

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.

Failed to file annual renewal application since 2022. Please fill out attached renewal by September 13, 2024 to continue to qualify. We need these back EVERY year.

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 2024 tax year bill which is payable in the year 2025.

Parcel	CAUV #	Total Acres	Converted Acres	Estimated Recoupment Charge
24-022-00-004-01	1288	50	50	\$3,927.27

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

U.S. Postal Service™ CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

And CAUV 24-1288

OFFICIAL USE

Certified Mail Fee

\$ 4.85

Extra Services & Fees (check box, add fee as appropriate)

- Return Receipt (hardcopy) \$ 4.10
- Return Receipt (electronic) \$ _____
- Certified Mail Restricted Delivery \$ _____
- Adult Signature Required \$ _____
- Adult Signature Restricted Delivery \$ _____

Postage

\$ 0.69

Total Postage and Fees

\$ 9.64

Sent To

Street and

City, State

Merrie Polch
5959 Meade Hollow Rd
Windsor, OH 44099



7018 0680 0000 2511 5718
RT25 T512 0890 8102

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:

Merrie Polch
 5959 Meade Hollow Rd
 Windsor, OH 44099



9590 9402 7703 2122 0852 90

2. Article Number (Transfer from service label)

7018 0680 0000 2511 5718

COMPLETE THIS SECTION ON DELIVERY

A. Signature

x Merrie Ellen Polch Agent
 Address

B. Received by (Printed Name)

Merrie Polch

C. Date of Delivery

8-22-20

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
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation
- Signature Confirmation Restricted Delivery

And CAUV 24-1288



CAUV
Auditor's Review Notes

CAUV # 1288

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>
1288	24-022-00-004-01	Qualify	Hay	Self Certify	Nye	2/24/2023 5:00:00 AM

<u>Application #</u>	<u>PIN</u>	<u>Inspection Comments</u>	<u>Recheck Date</u>	<u>Recheck Comments</u>
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CAUV
Auditor's Review Notes

2022

CAUV # 1288

Date: May 19, 2022
Report By: gis_ad
Recheck Date:

Table with 6 columns: Parcel, Status, Inspection, Crop, Self Certify, Review Date. Row 1: 24-022-00-004-01, Deny, Self Certify, Hay & pasture, Nye, 5/19/2022

Inspection Comments Recheck Comments Recheck Date

Needed renewal this year - Deny 24-022-00-004-01
Got renewal - Qualify



CAUV Auditor's Review Notes

2021

CAUV # 1288

Date: 5/28/2021 1:00:28 PM

Report By: gis_admin

Recheck Date:

Status Type: QUALIFY

Inspection Type: SELF

Parcel Details:

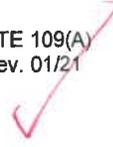
24-022-00-004-01 Self Certify Nye Qualify Mixed hay Review Date 5/28/2021 1:00:28 PM

Comments

Recheck Comments

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.

RECEIVED

Application Number 1288

POLCH RICHARD (Applicant Name)
MERRIE ELLEN
POLCH RICHARD
5959 MEADE HOLLOW RD
WINDSOR OH 44099

AUG 11 2022

Ashtabula County Auditor
David Thomas

Phone 440 474 4087 Email _____ Tax year 2022 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	24-022-00-004-01	50.0000		

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? Yes (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	30
Permanent pasture -- used for commercial animal husbandry	8
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.

Merrie Ellen Polch
Signature of owner

8-11-22
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 1288

POLCH MERRIE (Applicant Name)
POLCH MERRIE ELLEN
5959 MEADE HOLLOW RD
WINDSOR OH 44099

Received

MAR 04 2025

Ashtabula County Auditor
Scott Yamamoto

Phone 446 474 4077 Email _____ Tax year 2024 County ASHTABULA

3.	Parcel number	Acres	Parcel number	Acres
	24-022-00-004-01	50.0000		

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? _____ (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.

Merris Ellen Polch
Signature of owner

3-4-25
Date

NON-HEARING MINUTES

BOR Case: 2024-0022

Case Name: MERRIE POLCH

Case Type: CV

Board Members

Auditor, Scott Yamamoto

Treasurer, Angie Maki Cliff

Commissioner, JP Ducro

Others present:

Complainant Seeks: CAUV REINSTATEMENT

Subject Parcel: 240220000401

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: 2024-0022

MERRIE POLCH
5959 MEADE HOLLOW RD
WINDSOR OH 44099

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
24-022-00-004-01	101-GRAIN GEN FARM	24-HARTSGROVE TWP-GRAND VAL LSD	2024

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



Board of Revision

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OFFICIAL USE

Certified Mail Fee **AUD DL**
\$ **4.85** **BOR**

Extra Services & Fees (check box, add fee as appropriate)

<input type="checkbox"/> Return Receipt (hardcopy)	\$ _____
<input type="checkbox"/> Return Receipt (electronic)	\$ _____
<input type="checkbox"/> Certified Mail Restricted Delivery	\$ _____
<input type="checkbox"/> Adult Signature Required	\$ _____
<input type="checkbox"/> Adult Signature Restricted Delivery	\$ _____

Postage
\$ **.69**

Total Postage and Fees
\$ **5.54**



MERRIE POLCH
5959 MEADE HOLLOW RD
WINDSOR OH 44099

BOR# 22

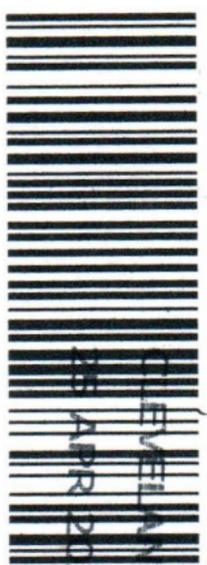
See Reverse for Instructions

0173
849T
1000
DEPT
8102

CERTIFIED MAIL

Ashtabula County Auditor

25 West Jefferson Street
Jefferson, Ohio 44047



CLEVELAND OH 440
25 APR 2025 PM 11

7018 1830 0001 1648 1173

FIRST-CLASS



ZIP 44047 \$ 005.54⁰
02 7M
0008040768 APR 24 2025

Wester

RETURN TO SENDER
UNCLAIMED

MP

MERRIE POLCH
5959 MEADE HOLLOW RD
WINDSOR OH 44099

Received

MAY 14 2025

Ashtabula County Auditor
Scott Yamamoto

44099-872459

