

Board of Revision Auditor's review notes

Page ____ of ____

Year/Case: _____

Report by: _____

Date: _____

Parcel # _____	# _____	# _____
Auditor val: _____	Complaint: _____	
Purchase: _____	Appraisal: _____	
Recommendation: _____		
Land \$	Impr \$	Total \$

Comments:

RECHECK TY _____

Board of Revision Auditor's review notes

Page ____ of ____

Year/Case: _____

Report by: _____

Date: _____

Parcel # _____	# _____	# _____
Auditor val: _____	Complaint: _____	
Purchase: _____	Appraisal: _____	
Recommendation: _____		
Land \$	Impr \$	Total \$

Comments:

RECHECK TY _____

Board of Revision Auditor's review notes

Page ____ of ____

Year/Case: _____

Report by: _____

Date: _____

Parcel # _____	# _____	# _____
Auditor val: _____	Complaint: _____	
Purchase: _____	Appraisal: _____	
Recommendation: _____		
Land \$	Impr \$	Total \$

Comments:

RECHECK TY _____

Heather R. Hall

From: tim gildersleeve <gildersleevefarms2@gmail.com>
Sent: Friday, April 10, 2026 8:15 AM
To: Heather R. Hall
Subject: Re: Weaver Property Question

Hi Heather,
[NUMBER] of
I farmed it for [3] years. We harvested a crop for those years.
I farmed the Weaver property in 2019-2020-and 2021 (my phone 440-812-0996)
Tim

On Thu, Apr 9, 2026 at 6:49 AM Heather R. Hall <HRHall@ashtabulacounty.gov> wrote:

Hello Tim,

I tried calling but it says your number is no longer working, I have 440-275-5500

I had a question for you on the Weaver property up in Saybrook.

How many years did you farm that property? And how many years were you able to actually harvest a crop from there?

Thank you very much!



HEATHER HALL
Real Estate / CAUV Specialist

📞 440-576-3788
✉ hrhall@ashtabulacounty.gov
📍 25 W Jefferson St, Jefferson 44047
🌐 <https://auditor.ashtabulacounty.gov>

DeCamillo

LAW
LLC

1027 Lake Avenue | Ashtabula, OH, 44004
office@decamillolaw.com

office: 440.969.1200
fax: 440.849.1201

Ashtabula County Board of Revision
25 West Jefferson Street
Jefferson, OH 44047

COPY

February 17, 2026

RE: Complaint regarding CAUV, Parcel 48-013-00-017-00

Dear Board:

Attached is a Complaint seeking the reinstatement of CAUV, on the DTE Form 2. This property was mistakenly removed from the favorable valuation. In addition, the auditor's removal of 13 acres from CAUV in tax year 2024 constituted an erroneous determination of "conversion" under R.C. 5713.34, as the acreage remains devoted exclusively to agricultural use within the meaning of R.C. 5713.30(A).

Prior use.

This property has qualified for CAUV for many decades. For much of the time, it had been a fruit tree orchard with a retail farm market store, Old Orchards. Eventually, the orchard was closed and the owners put the use of the land to regular field crops.

The current owners purchased the parcel in 2019. At that time, 32 acres had been field crop and the balance of woodland. The planting/ maintenance / harvest had been done by Tim Gildersleeve.

2024.

In 2024, Mr. Gildersleeve stopped farming this land. The owners took over, but decided to shrink the operation by planting non-commercial switchgrass on 13 acres.

The owners no-till planted 19 acres of field crops. However, deer severely damaged the crop leaving it worthless for harvest. The owners abandoned the crop.

2025.

The owners again no-till planted 19 acres of field crops. Again, deer severely damaged the crop leaving it worthless for harvest. The owners abandoned the crop.

Also during 2025, the owners walked the land and inspected to prepare for a commercial harvest of timber. They are currently waiting for Spring to complete a forest management plan. Timber production is expressly included within the statutory definition of agricultural use.

Actual Use.

The actual use of this land by the owners has been and remains exclusive devotion to commercial agriculture. The statute, RC 5713.30, focuses on whether the land is "devoted" to agricultural use, not whether a crop is successfully harvested. Agricultural use does not cease merely because a planted crop fails due to weather, wildlife, or other conditions beyond the owner's control.

Where a crop fails, whether planted by till or no-till, that is treated as actual commercial use. Absent some other reason, crop failure is insufficient to remove a parcel from CAUV. See generally Rocky Fork Hunt & Country Club v. Testa, 100 Ohio App. 3d 570; Buckles v. Bd. of Revision, 2008-Ohio-1728.

Fallow.

In the alternative, the property owner requests a finding of "good cause" if the Board found that the owner had not planted crops in both 2024 and 2025, as they show they did, such that they are entitled to remain in CAUV as "idle or fallow" under RC 5713.30(A)(3).

Note: if the owner had not planted crops in one of either 2024 or 2025, the land remains qualified for CAUV pursuant to RC 5713.30(A)(3).

Conversion.

The 13 acres removed from CAUV in 2024 were done so contrary to law. It is well settled that where a portion of land is no longer used for commercial crops, but that use is not industrial or commercial, that portion is still treated with the CAUV tax. A "conversion" under R.C. 5713.34 occurs only when land is converted from agricultural use to a non-agricultural use. A change in crop type or a reduction in commercial intensity does not constitute conversion. When the new use is "purely incidental to the overall agricultural use and that they not be commercial in nature," the portion is not removed from CAUV. Maralgate, L.L.C. v. Greene County Bd. of Revision, 130 Ohio St. 3d 316, 325.

Conclusion.

Because the actual use of the land is devoted exclusively to commercial agricultural use, and in the alternative for good cause shown that a harvest did not occur due to damage from deer, the owners respectfully request reinstatement to CAUV.

Further, all acres of the parcel should have the CAUV treatment because the switchgrass planted is incidental to the overall agricultural use and not commercial in nature.

Tender payment.

Lastly, the owner has elected to tender as taxes an amount computed upon the claimed entitlement of CAUV.

Thank you,


Dennis DeCamillo
Attorney at Law



1 inch = 752 feet

1 inch = 752 feet

EagleView

Property Lines are graphic representations and are NOT survey accurate.



CAUV Auditor's Review Notes

CAUV # 3203

Date: 9/9/2025
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>
3203	48-013-00-017-00	Deny	Check code, make sure I know how to use	Field		7/9/2025 6:50:28 PM

Inspection Comments

Spoke to owner, they planted corn and beans

9-22-2025 Rechecked - Trails look like no commercial equipment have been back to harvest. No combine can get through to harvest. Field in the back had half beans and half corn. Front field has a deer food plot to the left, switch grass in the middle that was removed last year (other acs) beans to the right of switch grass field very weedy and both soybean fields have been destroyed by deer. Other entrance on 45 has no way of equipment getting through either. Tons of deer stands on the property. Does not look like this is being commercially farmed.

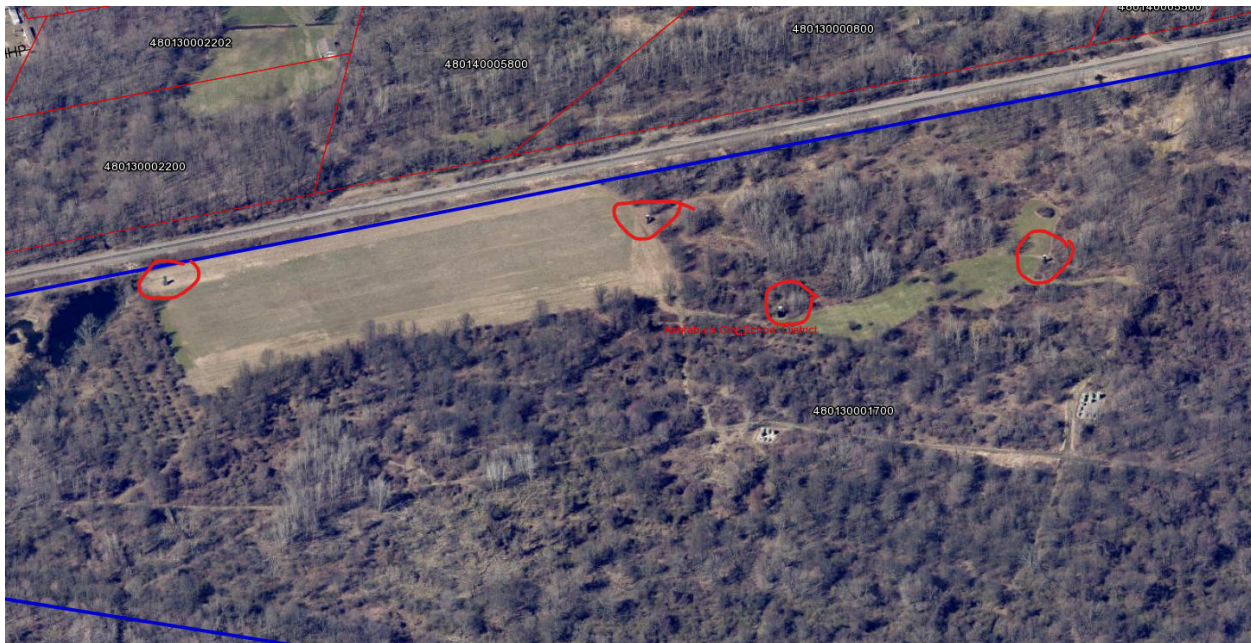




Questions for land owner:

- 1) What tillage equipment do you use to till the ground with?
- 2) How wide is your planter that you use to plant your beans and corn? How many rows will it plant?
- 3) How wide is the combine head that you use to harvest your crops?
- 4) Who do you sell your crops to?
- 5) Need to see sales to show proof of income
- 6) Did you file a deer damage permit?

Deer stands, 6 total





CAUV Auditor's Review Notes

CAUV # 3203

Date: 9/10/2024
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>
3203	48-013-00-017-00	Reduce Acres	switch grass in blue area, beans, back field is all corn	Field		7/10/2024 5:24:59 PM

Inspection Comments

3/28/24 - Spoke to Danny Weaver & they aren't going with CRP, the switch grass will be personal and will be removed. I spoke with him about it. They will be planting 18ac to corn and beans that will qualify. Let him know when we are coming to inspect to get the pass code.

7-10-24 - are they really harvesting? ask





CAUV
Auditor's Review Notes

CAUV # 3203

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>
3203	48-013-00-017-00	Recheck		Field		

Inspection Comments

6-21-23 Spoke to owner, they didn't get approved for CRP but planted 13 acres in switch grass in hopes that next year they will be approved (3 acres in the back field and 10 in the big field) The remaining acres are farmed by a local farmer into soybeans Told him we would call him before field check to get into the property. Will qualify this year if all planted, then we will re-visit next year.

9/27/2023 Rechecked parcel and saw beans and switch grass



Bulletin 26

Revised 10/25

**A GUIDE TO COUNTY AUDITORS FOR COMMON CURRENT AGRICULTURAL
USE VALUE (CAUV) QUESTIONS**



Recoupment

What is the conversion of land on CAUV?

Conversion means land on CAUV no longer qualifies for CAUV. There are generally four instances in which land has been converted, including:

- 1) Failure to file a renewal application, unless there is good cause shown
 - *Only the board of revision has authority to determine good cause*
- 2) Failure of a new owner of land on CAUV to file an initial application, unless there is good cause shown
 - *Only the board of revision has authority to determine good cause*
- 3) Land that has been lying idle or fallow for at least three years
 - *However, if the land is idle or fallow due to dredged material being deposited or stored on the land pursuant to a contract between the owner and either ODNR or the U.S. Army Corps of Engineers, then that land continues to qualify for CAUV, but for a maximum of five years*
 - *Note – Land that has been idle for one year is still considered land used for agricultural purposes according to R.C. 5713.30(A)(3) and (4)*
 - *If the land remains fallow for a second year, the auditor should consider the land converted.*
 - *The owner may then file a complaint with the BOR to show good cause why the land remained fallow. If good cause is shown, the land shall remain designated as land devoted exclusively to agricultural use.*
 - *There is no relief for land that remains fallow for three or more years unless it meets the first bullet point above.*
- 4) The land is no longer devoted exclusively to agricultural use

Conversion under #4 – no longer devoted exclusively to agricultural use – is the most complicated form of conversion to determine since there is no bright-line rule. This is a fact-based inquiry that will likely require an inspection of the property. The following are examples of land that is no longer devoted exclusively to agricultural use:

- The construction or installation of an energy facility, as defined in R.C. 5727.01
-



- *The converted land includes only the portion of the property on which there is an energy facility*
- **Property development, such as for residential or non-agricultural commercial purposes**
 - ***However, if the development is incidental to the overall qualifying agricultural use (e.g., construction of a shed to store agricultural equipment), then such land continues to qualify for CAUV***
- For land less than ten acres, the actual or anticipated annual gross income is less than \$2,500
- The land is being used inconsistently with R.C. 5713.30(A)

These examples are a non-exhaustive list. The county auditor is responsible for determining whether the land has been converted and, therefore, subject to recoupment.

Who is responsible for recoupment?

If land currently on CAUV is purchased and the new owner does not continue CAUV, the new owner is responsible for recoupment.

If land currently on CAUV is purchased and the new owner already has a qualified CAUV parcel – the purchased land can be incorporated into the already qualified CAUV parcel as one economic unit. As stated above, the purchased land does not need to meet the three-year rule and is not eligible for recoupment.

Are there situations when recoupment does not need to be charged?

R.C. 5713.34(A)(3) provides an escape clause from recoupment when a CAUV property is converted to an energy facility (including solar).

“A charge shall not be levied under this section for the conversion of a portion of a tract, lot, or parcel of land devoted exclusively to agricultural use if the conversion is incident to the construction or installation of an energy facility, as defined in section 5727.01 of the Revised Code, and if the remaining portion of the tract, lot, or parcel continues to be devoted exclusively to agricultural use.”

Depending on the size and layout of the solar installation, there may be insufficient remaining acreage to meet the requirements for continued CAUV eligibility.

SWITCHGRASS FOR DEER HUNTING: THE “SET-IT-AND-FORGET-IT” COVER THAT CHANGES A PROPERTY

by Domain Outdoor January 22, 2026 4 min read

Food plots feed deer. Cover holds deer. If you're trying to kill mature bucks consistently, creating *security* bedding, travel corridors, and visual barriers often matters as much as what's growing in your plot.

That's where switchgrass shines.

Switchgrass (*Panicum virgatum*) is a native warm-season perennial grass that, once established, can provide tall, upright structure for years with minimal maintenance. In the right locations, it becomes a weapon for deer hunting: it helps you hide movement, screen entry routes, define travel lanes, and build bedding cover that deer actually trust. It's also known for being deep-rooted and long-lived in production settings.

Why switchgrass works on whitetail ground

Switchgrass is valuable because it does three big things hunters care about:

1) It creates security cover fast enough to matter

A healthy stand forms dense vertical structure that deer use for daytime security and for moving in daylight where they feel protected.

2) It helps you *control* deer movement

Switchgrass can be planted as screens, strips, and blocks to influence how deer enter/exit food, how they travel edges, and how they approach your stands.

3) It lasts

Because it's perennial, you're not replanting every year. Once you win the “establishment battle,” you have a long-term habitat tool.

Two switchgrass options from Domain Outdoor (and when to use each)

Domain carries two high-performance switchgrass choices that overlap in purpose (cover) but differ in “strengths” and how I'd deploy them.

Option 1: A highly adaptable, tall cover-builder for broad regions

RC Big Rock Switchgrass is built for 6–8' cover and is described as highly adaptable with a wide planting region across parts of the Midwest, Northeast, and Central U.S.

Where it fits best

- Big, sunny blocks for long-term bedding/security cover
- Larger “backbone” plantings that form the core of a cover system
- Places where you want “set it and let it grow” structure year after year

Forest Management Plan

Owners: Joseph L Weaver

Danny L Weaver ET AL

8928 Bundysburg Road

Middlefield, Ohio 44062

Property: 7636 Center Rd W (SR 45)

Saybrook Township

Parcel# 48-013-00-017-00 (295.83 ac)

Prepared by: Samuel W. Holley

S. Holley Lumber Co LLC

Signed: ____ Sam Holley _____

Date: ____ 2/26/2026 _____

Forest Management Plan

The Weaver's property consists of one parcel of (48-013-00-017-00) 295.83 acres with frontage to the West on Center Rd W (SR 45) and to the South on Ridge Rd (SR 84) in Saybrook Township, Ashtabula County. The woodland for this plan consists approximately 249.70 acres. I have excluded 1.00 acres for the homesite, 34.30 acres for food plots and 10.83 acres for other. This property has a saw timber mix of Red Maple, Sugar Maple, Elm, Red Oak, Poplar, Hickory and Black Cherry. They also have Basswood, Black Gum, Ash, Quaking Aspen and Beech. The woodland has three distinct areas that are mostly even aged and these have been used as our management sections. Section A has some mature trees scattered throughout and also has heavy pole sized regeneration that could offer a potential harvest in 5-10 years for a portable woods mill. Section B has been heavily harvested in the last 5 years and currently is native grasses and briars with some hardwood regeneration starting to come back. Section C is located in the Northeast corner of the property and is slightly more mature with heavy Poplar and Red Maple with some Northern Red Oak and could offer a selective harvest in 10-15 years when markets are favorable.

This property is slightly rolling with adequate drainage on the property to the North and Northwest.

I did identify a moderate grapevine infestation at this time in all Sections. They will need to begin a control plan in Section A and C and also Section B as the hardwoods mature enough to safely access the area.

The invasive species I found were identified as Privet and Buckthorn. Both of these should be controlled in heaviest areas to help slow the spread. They produce berries every year and will be quickly spread into open areas by birds if not controlled. The areas of most concern will be areas that become so heavy that they will not allow for any hardwood regeneration. See attachments for control of both species.

There is a heavy whitetail deer population and they will somewhat challenge the regenerating understory. The whitetails do not browse as heavily on the invasive specials when other options are available. This selective browsing will slow the regeneration of the desired hardwood species which could help with the spread of invasive species. When your management plan includes wildlife, we recommend maintaining the agricultural openings that were already established. These can be used to create available food for wildlife as well as edge habitat.

- Wildlife openings that are planted and maintained can provide a palatable alternative to browsing your hardwood regeneration.

- These openings can be especially helpful in your more urban setting where there are no agricultural crop fields available to supplement the wildlife food. In these settings hardwood regeneration and landscaping are often the only options.
- When properly maintained with spraying and planting each year they can help control buckthorn and privet invasive species that often accompany the open canopy.

There were several areas with old orchard apples. Most of these areas are already regenerating with hardwoods which will eventually choke out the apples. Although supplemental plantings or cutting the apples will allow the hardwoods to regenerate quicker. I have left out one area (0.5 acres) with good viable apples still growing and is still manageable as an orchard.

As the property corners can be located, they should be clearly marked for future identification. The property lines are easily identified with signs now and these should be maintained or marked on line trees with purple paint.

I have divided the woodland into three sections for our management recommendations. Section A is located in the Western portion of the property. Section B is centrally located and Section C is located in the NE corner of the property.

Section A: Consists of approximately 47.50 acres. The species mix is Red Maple, Sugar Maple, Elm, Red Oak, Poplar, Hickory and Black Cherry. They also have Basswood, Black Gum, Quaking Aspen and Ash. There are several scattered small saw timber trees (20-25" dbh) and they are mostly surrounded by pole sized regeneration (8-10" dbh). These poles are heavy at this time although they could probably consider a clearcut type harvest in in the next 10-15 years with a portable woods mill. There were grapevines found throughout the Section and they should begin a control plan for them in preparation of a potential harvest. We did identify both buckthorn and privet as invasive species in this section. The canopy is closed and these invasives are not spreading as quickly now but they should be controlled in preparation of the coming harvest.

Section B: Consists of approximately 198.00 acres. The species mix is Red Maple, Sugar Maple, Elm, Red Oak, Poplar, Hickory and Black Cherry. They also have Basswood, Black Gum, Quaking Aspen, Ash and Beech. This section was heavily harvested within the last five years. The harvest left several smaller trees a lot of which have either heavy grapevines or damage throughout the entire section. Once they can access these areas the less desirable and lower-quality trees should be cut or girdled to remove. There is some hardwood regeneration started as the area is in the later native grasses stage and is quickly turning to the multiflora rose and briar stage. I did identify a moderate grapevine problem in this selection left over from before the harvest. They will have to begin a control plan in the future as this area matures enough to safely access.

I did identify both buckthorn and privet invasive species in this section. They should control along the roads and access areas to help prevent future spreading until the hardwood canopy can begin to close and choke out the invasives. Also, any areas that are heavy enough to prohibit the hardwoods from regenerating. There were also a few lighter populated areas around the older apple orchards that they should add supplemental plantings to help with desired regeneration. These supplemental plantings can either be seedlings or bareroot seedlings and with the heavy whitetail deer population will need to either be done in the slashed tops of harvested trees or tubed/caged to prevent browsing.

Section C: Consists of approximately 4.20 acres. Located in the Northeast corner of the property and is slightly more mature with heavy Poplar and Red Maple with some Northern Red Oak and could offer a selective harvest in 10-15 years when markets are favorable. This area has a slight grapevine infestation and they should begin a control plan.

They do have a heavy population of whitetail deer on the property and I would encourage them to continue managing their numbers through hunting. The deer browsing of hardwoods can affect the species mix re-establishing.

Plan Objectives

Owner: Joseph L Weaver & Danny L Weaver ET AL
8928 Bundysburg Rd
Middlefield, Ohio 44062

Property: 7363 Center Road W (SR 45)

County: Ashtabula County

Acreage: 295.83 ac

Township: Saybrook Township

Objectives:

- 1) To manage the land for all opportunities that exists in a forest ecosystem of interest to owner including recreation, wildlife management, soil and water management, and timber products management.
- 2) To select tree species best suited to the soil and site's capabilities.
- 3) To help conserve soil from water erosion.
- 4) To employ practices used on better woodland sites to shorten the time necessary to produce high quality marketable timber.
- 5) To encourage the growth of tree species that will provide the best possible products for sale and wildlife together.
- 6) To maintain and improve the productivity of our land.
- 7) To qualify and maintain CAUV tax status.

Management Recommendations

2026-2030:

- 1) Begin a grapevine control plan in Section A. They will be preparing for a commercial harvest in the next 5-10 years and the vines should be controlled prior to harvest.
- 2) General maintenance. Maintain the good access trail system throughout all sections. Maintain the marked boundaries and corners.
- 3) Begin an invasive species control plan on both Sections A and B. (See attachments for identification and control methods.)
- 4) Begin removal or cutting of less desirable species and any damaged or lower-quality trees in Section B.
- 5) Begin supplemental plantings for the lighter stocked areas with either seeding or bareroot seedlings. (These plantings will either need done into the slashed tree tops from harvest or tubed/caged to protect from the deer browsing.)
- 6) It is also recommended that they continue to control the whitetail deer population to help the browsing levels.

2031-2035

- 1) Continue control plan for grapevines throughout the entire woodland.
- 2) Continue invasive species control plan especially in Section A preparing for the harvest to open the canopy.)
- 3) Continue supplemental plantings in any lower stocked areas. (This will need to continue until desired hardwood species can regenerate enough to close the open canopy.)
- 4) Begin considering the clearcut harvest when markets are favorable in Section A. (Make sure to have them cut any less desirable species and the removal of any damaged trees during the harvest.)
- 5) It is also recommended that they continue to control the whitetail deer population to help the browsing levels.
- 6) Maintain trails and boundary lines.
- 7) Revise forestry plan to accommodate all changes and future plans.



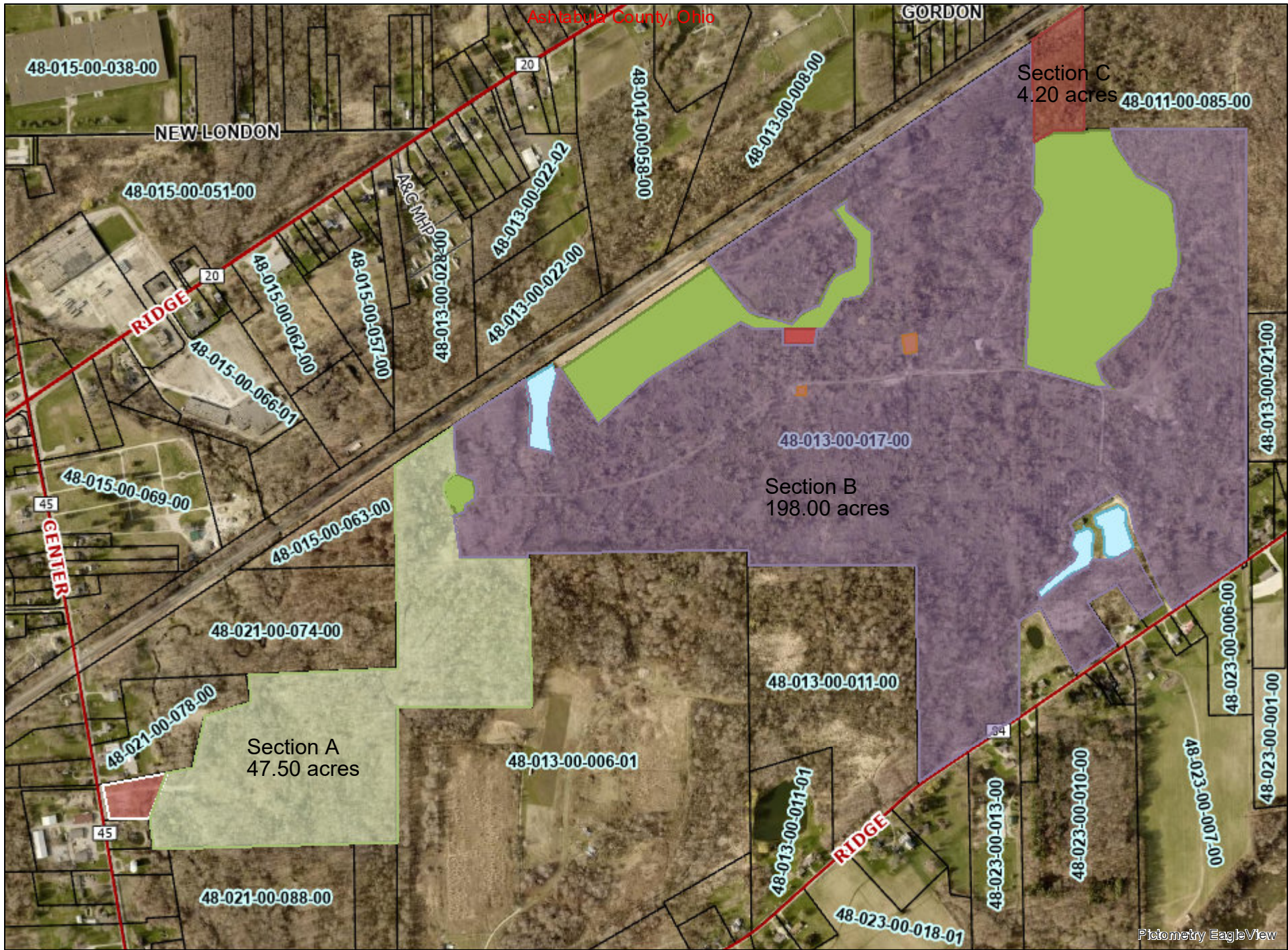
Pictometry EagleView



1 inch = 752 feet

1 inch = 752 feet

Property Lines are graphic representations and are NOT survey accurate.



1 inch = 752 feet

1 inch = 752 feet

Property Lines are graphic representations and are NOT survey accurate.