



Ashtabula County Auditor
Scott Yamamoto
 25 W. Jefferson St.
 Jefferson, OH 44047
 Phone: (440) 576-3793

CAUV DENIAL

Clark & Kevin Mann
 7911 Sanborn Rd
 Ashtabula, OH 44004

September 9, 2025

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.

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 2025 tax year bill which is payable in the year 2026.

Parcel	CAUV #	Total Acres	Converted Acres	Estimated Recoupment Charge
42-010-00-035-00	1282	11.4878	11.4878	\$2,724.18

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

Tracking Number:

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70212720000236785736

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ASHTABULA, OH 44004

October 10, 2024, 1:11 pm

[See All Tracking History](#)

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

And CAUV # 42-1282 OFFICIAL USE

Certified Mail Fee

\$ 4.85

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

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

\$ 0.69

Total Postage and Fees

\$ 5.54

Sent To

Street and Apt. No., or PO I

City, State, ZIP+4®

Clark & Kevin Mann
7911 Sanborn Rd
Ashtabula, OH 44004





Ashtabula County Auditor David Thomas

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

October 8, 2024

Clark & Kevin Mann
7911 Sanborn Rd
Ashtabula, OH 44004

CAUV #: 1282
Parcel(s): 42-010-00-035-00

This letter is to inform you that you need a Forest Management for the parcel above. A Forest Management is required by this office for your parcel(s) due to the fact this parcel is not adjacent to your other parcel that is planted to miscanthus and for the parcel to remain qualified for CAUV, we will need this plan in our possession by March of 2025. If this requirement is not met, the land will be removed from the program, recouped, and returned to market value. If you have any questions or concerns, please do not hesitate to contact me at (440) 576-3788 or by email hrhall@ashtabulacounty.us

Sincerely,

Heather Hall

Administrative Asst. / CAUV
440.576.3788
hrhall@ashtabulacounty.us



Ashtabula County Auditor David Thomas

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

Clark & Kevin Mann
7911 Sanborn Rd
Ashtabula, OH 44004

May 4, 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
1282	42-010-00-035-00	11.4878		

** You will need a management plan to qualify this parcel

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

Heather R. Hall

From: Heather R. Hall
Sent: Friday, August 26, 2022 3:16 PM
To: 'MANNCLARK@YMAIL.COM'
Subject: Parcel 42-010-00-035-00
Attachments: List of Foresters for Northeast Ohio.pdf

Hello Clark,

I am emailing you regarding your parcel on Garrison Rd. It was recently split on November of 2021. The piece that you were left with was only woods. For this parcel to still qualify for CAUV we will need to have a forest management plan by March of 2023. I have attached a list of foresters if you would like. Please keep me updated.

Thank you and have a great weekend!

Heather Hall

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



Ashtabula County Auditor David Thomas

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

Clark & Kevin Mann
7911 Sanborn Rd
Ashtabula, OH 44004

**RESPONSE REQUIRED
BY MARCH 1, 2023**

March 31, 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.

Parcel	Acres	Parcel	Acres	Parcel	Acres
42-010-00-035-00	11.4878				

Carefully review the CAUV guidelines and the instructions on the back of the enclosed application. **You will need a forest management plan to keep this parcel on CAUV. This is a woodlot not contiguous with the other parcel on CAUV.** 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:

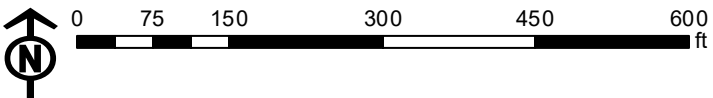
I have chosen not to file a CAUV application for the parcels listed on this letter. I understand that the land will be converted to a non-agricultural designation on the Auditor's records and that recoupment charges equal to the last three years tax savings will be charged due to this conversion

Signature

Date



Pictometry EagleView



1 inch = 188 feet

1 inch = 188 feet

Property Lines are graphic representations and are NOT survey accurate.



A view of the Mann Woodland.

Woodland Stewardship Management Plan

Mann Property 2026



Woodland Stewardship Management Plan

Prepared for: Mr. Kevin Mann and Mr. Clark Mann

Mailing Address: 7911 Sanborn Rd Ashtabula, Ohio 44004

Phone: 440- 812-3918 **Email:** kevinmann7950@yahoo.com

Property Location: No address but located directly across from 821 Garrison Rd Ashtabula, Ohio 44004

PURPOSE & AGREEMENT

This Woodland Stewardship Management Plan serves as a guide to implement sustainable forestry practices to meet the requirements of the Environmental Quality Incentives Program (EQIP), American Tree Farm System (ATFS), Ohio Forest Tax Law (OFTL), Current Agricultural Use Value (CAUV), Forest Stewardship Program (FSP), and/or other programs requiring a written Management Plan.

*By signing this cover page, the landowner acknowledges that this is the Woodland Stewardship Management Plan that shall be implemented for this woodland to remain qualified for any program that requires this plan.

*Before entering any timber sale agreement, or before conducting any work in the woodland that is not recommended in this plan, the landowner shall contact their forester. This plan can and should be updated as needed to reflect changes in the forest and/or changes in the landowner's management priorities.

Disclaimer:

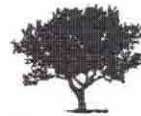
Firem Forestry Consulting LLC and its employees have provided this document upon request of the client. The informational advice within has been suggested from our experience, knowledge and research and is presented in good faith to help the client achieve their goals. We are not liable for the results of the management practices described, personal injury from executing those practices or any financial losses due to numerable variabilities. No warranty is implied.

Landowner Signature(s):

Kevin Mann Date: 2/18/26
Clark Mann by
Standra E. Mann POA Date: 2/18/26

Prepared by:

Firem Forestry Consulting LLC. - Joel Firem ACF
12548 Aquilla Rd.
Chardon, Ohio 44024
Ph: 440-283-5357
Email: firemforestryconsulting@gmail.com



FIREM FORESTRY
CONSULTING

Consulting Forester's Signature: _____

Date: 2/17/26

Date Prepared: 2/17/26 Plan Update Due: 2/2036

Plan Status: New Revised Updated

PROPERTY INFORMATION

County: Ashtabula **Township:** Plymouth

Latitude: N 41° 49' 59.2" **Longitude:** W 80° 45' 33.3"

Landowner Priorities:

The landowner wishes to continue enrollment in the Current Agricultural Use Value program. They wish to manage the woods for health and future timber production. Wise use of resources is important.

Boundary Marking Description:

It is recommended that all property lines and corners be marked and maintained by methods outlined in the management plan appendix. Well-marked boundaries reduce trespass, discourages potential timber theft and keeps good neighbors.

Program Prepared For:

OFTL

EQIP

ATFS

CAUV

OTHER

Description of Wooded Acreage:

This is a great quality woodland with a desired mix of hardwood tree. The trees species present offer habitat for wildlife, future timber production and conservation benefits. The woodland is overall healthy and consistent throughout.

The typography drains surface waters south to north. The west central part of the woodland contains a drainage with associated wetlands. This water contributes to the headwaters of Coffee Creek and later downstream to the Ashtabula River.

Woodland Access:

There is access from the road frontage at Garrison Rd and a service drive at the northeast corner.

Parcel Number	Total Parcel Acreage	Wooded Acreage in Parcel
42-010-00-035-00	11.49	11.49
TOTALS:	11.49	11.49

Soils Map

Mann Property

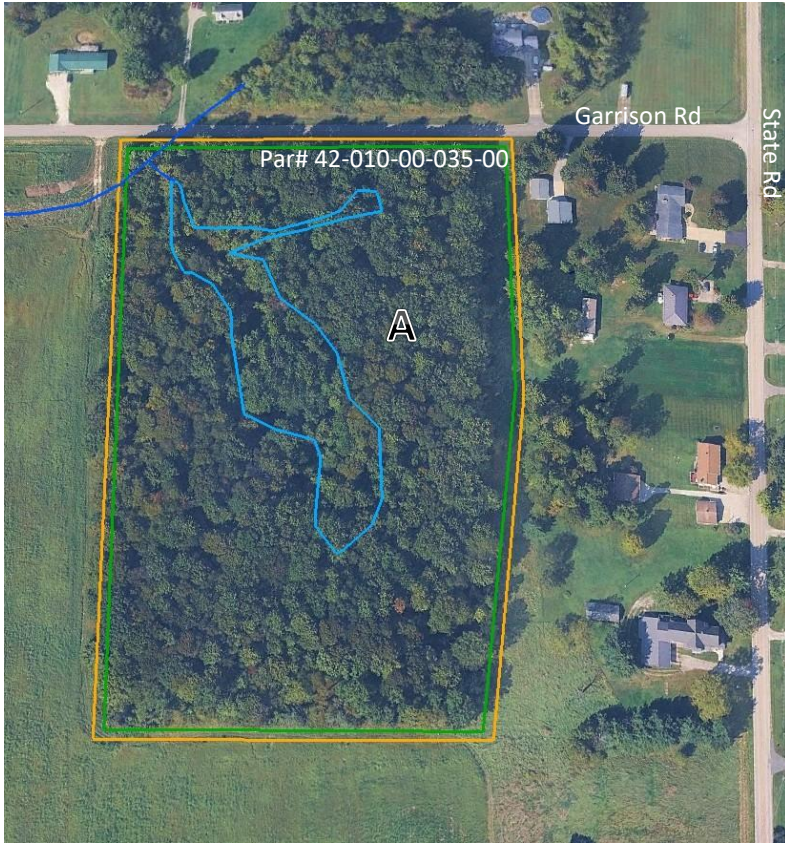


Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
DeC	Darien and Platea silt loams, 6 to 12 percent slopes	0.0	0.2%
MhA	Mill silt loam, 0 to 2 percent slopes	0.3	2.7%
PrB	Platea-Darien silt loams, 2 to 6 percent slopes	10.7	97.1%
Totals for Area of Interest		11.1	100.0%

Source: USDA Natural Resource Conservation Service. Note: total area of interest may not reflect actual property acreage.

Woodland Map & Prescription Summary

Mann Property



- Property Line ▭
- Woodland Stand ▭
- Wooded Wetland ▭
- Stream —

Prescriptions*						
Invasive Species Control	Grapevine Control	Pre-commercial Thinning	Tree Planting	Timber Harvest	Wildlife Habitat	Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

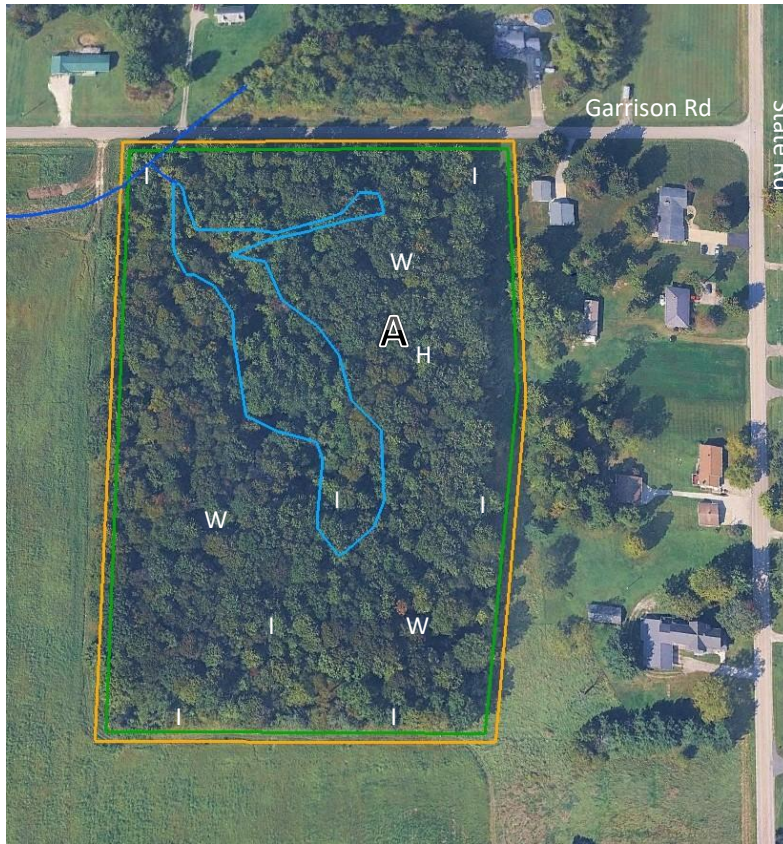
Stand	Acres	Species	Size Class	Stocking
A	11.49	Red maple, black cherry, American beech, tupelo, red oak, green ash, tulip poplar, basswood, elm <i>spp.</i> , sugar maple, bitternut hickory quaking aspen	Medium to large saw timber	Fully stocked

Diameter Size Class is measured at 4.5 feet above the ground. (DBH – Diameter at Breast Height)
 Sapling trees 1” to 4.9” DBH. Small Sawtimber 11” to 14.9” DBH. Large Sawtimber 23” DBH and up.
 Pole timber 5” to 10.9” DBH. Medium Sawtimber 15” to 22.9” DBH.

**Reference the Woodland Stand(s) Description(s) & Management Prescriptions page and the management plan appendix for specific prescription details.*

Woodland Improvement Map

Mann Property



Stand Prescription

I - Invasive Plant Control

H - Timber Harvest

W - Wildlife Habitat

Woodland Stand Description & Management Prescription

STAND DESCRIPTION					
Stand:	A	Size (acres):	11.49	Dominant Overstory Size Class:	Medium to large saw timber
Topography:	Gently rolling	Aspect:	North	Primary Timber Type:	Maple-Oak
Tree Species:	Red maple, black cherry, American beech, tupelo, red oak, green ash, tulip poplar, basswood, elm <i>spp.</i> , sugar maple, bitternut hickory quaking aspen				
Non-native Invasive Species:	Barberry, multi-flora rose, honeysuckle, multi-flora rose, phragmites				
General Description/Notes:	This is a nice uneven aged stand with all ages and diameter size trees found. The wooded wetland portions offer a unique habitat with vernal pools in the springtime. These pools offer breeding habitat for amphibians. Invasive plants were found but really only on the stand perimeters and not the interior, which is uncommon. Beech leaf disease was observed on the American beech trees which is typical of NE Ohio.				
Regeneration Description:	Green ash and black cherry were common on the woodland floor.				
Inventory Method:	A visual assessment of stem density, canopy condition, tree form and a review of stress indicators was completed.				
Stocking Level:	Under Stocked <input type="checkbox"/>	Fully Stocked <input checked="" type="checkbox"/>	Over Stocked <input type="checkbox"/>		
Recent Stand Management History:	None.				
Stand Harvesting History:	None. No old stumps were observed.				
Desired Future Condition:	A well-managed timber harvest is recommended to wisely use the resource leaving it in good condition for the future. There are grapevines present but in very low numbers and do not need to be controlled. This stand should remain wooded to protect the wetland, continue to offer habitat and grow future timber.				
STAND PRESCRIPTIONS					
Invasive species control:	<p>Barberry, multi-flora rose, honeysuckle, multi-flora rose</p> <p>These woody non-native invasive plants were found in this stand predominantly along the edges. Very little invasives were found on the interior which is uncommon. Their control will give more physical space and sunlight for new desired native tree seedlings. Break down the infested areas into convenient and manageable sections focusing on the largest plants first as this will limit future seed production.</p> <p>Simply cutting these plants alone will not kill them but stimulate them to regrow with more stems. A cut stump treatment is recommended for larger stemmed plants first. Cut the stems with a chainsaw or brush cutter in fall to winter. Soon after, apply a 20% mix of Garlon 4 in basal</p>				

oil to the stump.

A foliar herbicide treatment is recommended in mid-summer through early fall for treatments of medium to smaller plants. A 3% mix of Garlon 4 or 2,4-D as well as a surfactant can be applied using a backpack sprayer or electric sprayer on an ATV. If desired, an application dye can be put into the herbicide mix to allow the manager to easily keep track of which plants have been treated.

Phragmites

This non-native invasive grass, also called common reed grass, grows 8-12' high and aggressively competes with many beneficial plants. A small patch of it was found at the south end of the wooded wetland. It should be controlled so it does not spread and take over other wet areas on the property. Do not move soil with the plant roots and deposit it elsewhere as this is a viable way phragmites can spread.

Cutting or mowing alone will not kill phragmites because it will easily regrow. A foliar herbicide treatment is recommended in late summer to early fall. A 3 % mix of either Roundup Custom or Aqua Neat (aquatic safe products) as well as a surfactant can be applied using a backpack sprayer or electric sprayer mounted on an ATV. If desired, an application dye can be put into the herbicide mix to allow the applicator to easily keep track of which plants have been treated. Inspect areas the following year to see if retreatment is necessary.

With all herbicide applications make sure to read all product labels, wear required protective equipment and follow best management practices.

The Natural Resource Conservation Service has an Environmental Quality Incentive Program (EQIP) program that may assist with invasive plant control funding and other management.

NRCS- Orwell Office

33 Grand Valley Avenue

Orwell, Ohio 44076-9566

Ph: 440-437-5888

<https://www.nrcs.usda.gov/programs-initiatives/eqip-environmental-quality-incentives/ohio/environmental-quality-incentives>

Vendors are available to assist with invasive plant control, grapevine control and other timber stand improvement if needed. Visit this website to view companies in NE Ohio.

<https://tsi.osafdirectory.com/>

Timber harvest:

A timber harvest can be implemented in this stand ideally anytime after invasive plants are controlled. The following harvest methods are recommended to implement a sustainable harvest. Management should be

	<p>implimented that will keep a buffer with limited distrubance in the wetland areas.</p> <p>Improvement harvest: A harvest should be well managed, sustainable, and align with the landowners goals. One harvest approach recommended would be an improvement method. This method identifies trees for harvest that may have poor form, are declining, or are an undesired species. The spacing of trees are also improved by releasing nice examples for the future.</p> <p>All species should still be present post harvest continuing to offer wildlife habitat. The remaining trees will have improved spacing for faster growth. Pockets of sunlight will reach the woodland floor encouraging quick growth of new seedlings and saplings.</p> <p>Single tree selection harvest: A harvest can be implemented in this stand once invasive plants are controlled. A harvest should be well managed, sustainable, and align with the landowner’s goals. One harvest approach recommended would be a single tree selection method. This method identifies individual trees throughout the stand to improve spacing or that may become overmature. This method is typically the least impactful to the woodland. With spacing improved, desired trees are released promoting increased growth for the future.</p> <p>All species and diameter size classes should still be present post-harvest continuing to offer wildlife habitat. The woodland is still mature and intact using this method. The remaining trees will have more available sunlight for faster growth. Pockets of sunlight will reach the woodland floor encouraging quick growth of new seedlings and saplings.</p> <p>Find more information on implementing a timber harvesting by contacting the ODNR Division of Forestry or visit http://callb4ucut.com/ohio/. Also check with any local ordinances that may regulate a timber harvest. Working with a forestry consultant will help manage a successful timber harvest to achieve the landowner’s goals. Firem Forestry Consulting LLC offers this service.</p>
Wildlife habitat:	<p>Dead snag Some dead snag trees can be created in this stand for wildlife habitat. These snags are large trees that are killed but left standing. They will decompose and come down on their own in the coming years. During that time, the snags are utilized by woodpeckers, cavity nesting birds, wood boring insects, small mammals, etc.</p> <p>To implement, identify 2 to 3 undesired trees in different locations of the stand. These will likely be trees that won’t make a good timber tree.</p>

Girdle the tree with a chainsaw which severs the connection of the tree to its roots. See the plan appendix for more on girdling implementation.

Brush piles

Some structure can be added to this stand that will be utilized by wildlife. Brush piles will offer cover for woodland birds and small mammals from predators. They also provide wind breaks in poor weather. Material for these brush piles can be obtained from the tree tops left from the timber harvest. The location for these piles can be along the stand edges or trails and may offer wildlife viewing opportunities. See the plan appendix for more information on construction and size.



Stand A.

Woodland Management Activity Schedule

***In order** to remain in the property tax reduction programs, the following woodland management practices must be completed and procedures must be followed or you run the risk of the property being decertified from the program and returning to the regular tax rate.

*Inspections for compliance and progress can be conducted at any time while in the program.

Required Practices:

DO NOT sign any timber sale contracts or sale agreements without first informing your Consulting Forester or ODNR Service Forester of your intent to harvest timber.

Boundary Marking must be completed(if enrolling in OFTL) to the specifications outlined in the OFTL rules, and must be maintained at all times. Failure to maintain boundaries can lead to decertification from the program.

Before conducting any forestry work that is not listed in your “Woodland Management Activity Summary”, contact your Consulting Forester or Service Forester to ensure compliance with your approved Woodland Stewardship Management Plan.

Woodland Stand Specific Prescriptions:

10 Year Activity Schedule						
Stand	Acres	Prescription	Year to Perform	When to Perform Rx (season)	Stand Priority	Appendix Page
A	11.49	Invasive species control:	1-3+	Early summer to early fall	1	14
A	11.49	Timber harvest:	Anytime	Dry or frozen soil	2	37
A	.25	Wildlife habitat:	Anytime	Fall to winter	3	24