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Athens County Auditor

# Current Agricultural Use Valuation (C.A.U.V.) Program

The CAUV Program was implemented by the State of Ohio to permit the valuing of farmland on its ability to produce income rather than on its market value. This program can provide a significant tax savings to agricultural producers who meet the qualifications.

## Program Qualifications:

1. **Ten (10) or more acres:** The property must have been devoted exclusively to commercial agricultural use for the last three years to be eligible.
2. **Less than ten (10) acres:** Must have produced an average gross income of \$2,500.00 or more from sales of agricultural products during the previous three years, or have an expected gross income meeting or exceeding \$2,500.00.
3. **Wooded Property:** Must be contiguous to a parcel of land with the same ownership and the contiguous parcel must be devoted exclusively to agricultural use, or must comply with the ten (10) acre requirement and be on its own timber management plan. **(A copy must be provided to our office).**