

CLERMONT COUNTY
AUDITOR

Linda L. Fraley, Clermont County Auditor

**CURRENT AGRICULTURAL USE VALUATION (CAUV)
PARTICIPATION REQUIREMENT GUIDELINES**

Requirements for participation

1. Land must have been devoted exclusively to commercial agricultural use for 3 years immediately prior to the year the application is filed.
2. Land consisting of less than 10 acres, excluding home sites and right-of-way allowances must report production income annually on average of at least \$2,500.
3. Parcels that have less than 10 acres in commercial agricultural use that are contiguous with woodland for which a management plan is in effect can qualify for participation without providing proof of income if the total acreage is 10 or more acres.

Agricultural use

1. Land used exclusively for commercial animal or poultry husbandry, aquaculture, apiculture, the commercial production of field crops, tobacco, fruits, vegetables, timber, nursery stock, ornamental trees, sod or flowers.

Commercial agriculture land of less than 10 acres

1. Must provide evidence of the following with each application or renewal
 - a. An average yearly gross income from agricultural production of at least \$2,500 during the 3 calendar years immediately prior to the year of application
 - b. An anticipated gross income of such amount from such activities during the tax year in which the application is made, provided that the land was in commercial agriculture use for the 3 years immediately preceding the year of application.
2. "Gross Income" is defined as moneys derived from agricultural production, where such products go to market. Land rent or lease payments are not to be included.

Cropland/Pasture

1. Tillable or pasture area including fenced woodland acreage that is 100% in commercial agricultural use of growing crops or raising livestock for sale. Pasture is determined by the area fenced in and used by animals