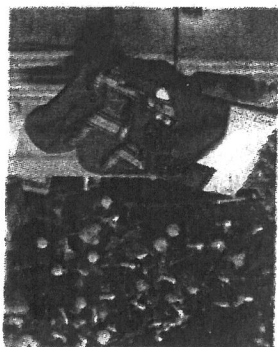


- ▶ Try a 'stay' interview - A2
- ▶ Wellington Implement expands - A5
- ▶ A modern 12 days of Christmas - B1



The history of the Christmas stocking
▶ B1

INSIDE Over 70 Auctions and 415 Classifieds



FARM and DAIRY

Thursday, December 21, 2017

News, Auctions and Classifieds Since 1914 | FarmandDairy.com | Single Copy: \$1.75

FarmandDairy.com | 800-637-3419 or 330-337-3419

Ohio Supreme Court says CAUV woodland owners can appeal

By Chris Kick
ckick@farmanddairy.com

SALEM, Ohio — A group of woodland owners who believe they have been overcharged for their property taxes can appeal the values to the Ohio Board of Tax Appeals.

The Ohio Supreme Court released a decision Dec. 7 that said landowners can challenge their Current Agricultural Use Value before the appeals board, because the values are considered a "final determination" and are part of Ohio's law that allows for appeals.

A group of landowners from 20 Ohio counties had previously appealed their CAUV values to the Board of Tax Appeals, arguing their taxes were too high because the

state used too low of a cost for clearing woodlands, and that the board's rules were unreasonable.

The plaintiffs include landowners from Miami, Morrow, Sandusky, Seneca, Richland, Medina, Hancock, Champaign, Adams, Athens, Galia, Highland, Hocking, Jackson, Meigs, Pike, Ross, Scioto, Vinton and Washington counties.

Clearing costs. The state calculates the CAUV on woodlands by considering the cost to clear the land for farmland, and was using values as low as \$500 per acre in 2013 and 2014.

Attorney Jack A. Van Kley, who represents the landowners, said the actual cost is closer to \$3,500 an acre. "The (tax) department has not

Ohio Supreme Court says CAUV woodland owners can appeal

(Continued from Page A1)

properly investigated how much it cost to clear an acre of woodland," he said.

According to the court, the law provides that "any rule adopted and promulgated by the tax commissioner may be filed with the board of tax appeals by any person who has been or may be injured by the operation of the rule."

The rules. The court agreed with the Board of Tax Appeals, however, that the landowners did not show evidence that the rules for calculating CAUV were unreasonable.

"The landowners' appeal boils down to a challenge to the tax com-

missioner's application of the rules, rather than a challenge to the reasonableness of the rules themselves," the court wrote.

Van Kley said he was pleased with the decision, because it allows the plaintiffs to continue their main appeal about values, before the Board of Tax Appeals.

"This is an important victory for landowners in Ohio," he said. "This is an important decision that should make the department realize it has to be reasonable in setting CAUV values."

Van Kley said the appeals have already been re-filed with the board, and he is waiting on a hearing date.

Court's decision. The primary decision, that CAUV values can be

appealed before the Board of Tax Appeals, was agreed to by Chief Justice Maureen O'Connor, Justices Terrence O'Donnell, Sharon L. Kennedy, Judith L. French, and William M. O'Neill.

Justice Patrick F. Fischer concurred in judgment only. Justices O'Donnell and Fischer dissented from the rejection of the rule-making claim.

Justice O'Donnell wrote the landowners did in fact demonstrate that the CAUV journal entries were unreasonable, because the commissioner failed to follow the rules when he produced them.

(Reporter Chris Kick can be reached at 330-403-9477, or by email at ckick@farmanddairy.com.)

(Continued on Page A10)