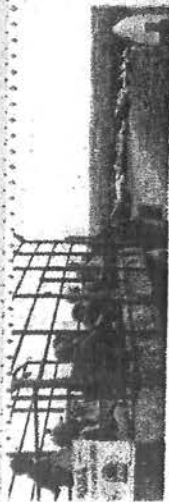


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Farmers sue state over CAUV

By Chris Kick
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SALEM, Ohio — A group of Ohio farmers and landowners who are upset over two- and three-fold increases in their real estate property taxes have filed a lawsuit against the state, seeking more than \$1 billion they claim was illegally collected through increases to the state's Current Agricultural Use Value.

The case was filed June 26 in the Ashtabula County Court of Common Pleas, by co-attorneys Kevin Roberts, of the Roberts Law Firm in Olmsted Falls, and Benjamin Calkins, of the Calkins Law Firm in Chagrin Falls.

The case lists four primary plaintiffs, Bruce A. Vance, of Jefferson, Ohio; G. Frederick Pierce-Ruhland, of Kingsville; Joseph K. Blystone Trust, of Canal Winchester; and Bruce Achor, of Clinton County. Attorneys for the case are hoping to get it certified as a class action, to include more than 100,000 property owners who were taxed over the last 10 years.

The CAUV was established in 1975 as a means of taxing farmland on its agricultural use value and not its full market value.

Crop commodities, Roberts said the biggest issue is that the state determined CAUV values based on crop commodities — like corn, soybeans and wheat — and neglected to take into consideration acres that grow other crops, such as grapes, woodlands or pastureland, or are not suited to grow crops.

"Basically they used the rise in commodity prices as an excuse for the fact that they changed other parts," he said.

Farm and Dairy contacted the Ohio Department of Taxation, which was still in the process of reviewing the suit and could not comment.

According to the suit, the Ohio Department of Taxation's collection from CAUV has increased 374 percent from 2005 to 2013, going from \$1.817 billion to \$6.804 billion in 2013.

Class action. Calkins, who owns 52 acres in Geauga County, said he was contacted by upset farmers following the state's most recent assessment of CAUV taxes.

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Farmers sue state over CAUV

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The farmers were seeing increases in their tax rates, and "felt that the law was not being applied as it was written," Calkins said.

Specifically, the plaintiffs argue that Ohio's CAUV law requires rates to be determined according to different "land use patterns," which include livestock, timberland and pastureland, in addition to "cropping."

Instead, the plaintiffs allege that the state CAUV prices "are driven by the economic conditions of farming corn, beans and wheat. All other means and methods of agricultural production, all other 'land uses,' are ignored in violation of the CAUV law and regulations."

The Ohio Department of Taxation's website contains a document called *Explanation of the values* ... which affords two exceptions to the corn, bean and wheat calculation.

First, soil map units with a productivity index of 55 or less "are assumed to be most profitably used as

On the WEB Read the lawsuit complaint at FarmandDairy.com

pasture," according to the document, and have a minimum value in 2015 of \$350. Secondly, a value of 50 percent corn and 50 percent soybeans is used to calculate organic soils.

Rob Nichols, press secretary for Gov. John Kasich, said his office "does not comment" on litigation.

Land use classes. The lawsuit argues there are eight different land use classes that should have been used to assess taxes, four that are suitable for crop production, and four classes that are suitable for permanent vegetation.

It further argues that land deemed "unsuitable for crop production" should have a crop return of zero, and a taxation of zero.

More allegations. The suit also alleges that the state has "taken shortcuts, carefully selected minimal data, imposed illegal minimum property values, and performed calculations with a view to falsely inflate CAUV."

Regarding woodlands, which are taxed at the value the land would have as cropland (minus the cost to clear and convert it to cropland), the lawsuit claims the credit for clearing was inappropriately kept low for decades.

Long process. Both attorneys expect the plaintiffs will grow in number as the case continues, something Calkins said could potentially take years to resolve.

Calkins said he expects a strong defense from the state.

"They will say they did everything properly, I'm sure," Calkins said. "If we thought that, we would have never (filed this)."

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