

Cindy Owings Waugh, Vinton County Auditor
In support of HB 485
CAUV Renewal

The CAUV program allows the value of farmland that is devoted exclusively to commercial agriculture, be appraised using the agricultural value, rather than market value. This program is administered solely by the county auditor. To become eligible for the tax saving program, land owners must complete an application and pay a one-time fee of \$25. Annual inspections of CAUV properties are completed by our office to ensure continued compliance. Once the land is no longer used for farming, the property will be removed from CAUV and assessed a recoupment, equal to the amount of the last 3 years tax savings.

Current law requires the county auditor to mail every CAUV property an annual renewal form. If the land owner doesn't complete and return the form, we are required to mail a 2nd letter that is certified, before removing someone from the program. If the landowner fails to complete the 1st and the 2nd renewal, the land owner can still continue the program by bringing the case before the Board of Revision, in which the auditor is also a member.

The CAUV renewal process is a duplication of duties we are already statutorily obligated to perform. In a county such as mine, that has a staff of only 3 employees and limited resources, this mandate is not a useful tool instead it is a costly requirement.

This mandate also creates additional paperwork and red tape for the farmer, frequently my staff helps complete the form because of its complexity, please see attached. HB 485 will also allow county auditors that wish to continue to send the renewals the ability to do so.

During my tenure from 2003-to current, I have never received a renewal form that said they were no longer farming. Last year we removed 15 parcels from CAUV due to splits, inspections and requests to be removed, none from renewals. Every year I am required to spend tax payer dollars to mail and administer CAUV renewal forms.

I respectfully ask that you remove the CAUV renewals requirement by voting in support of HB. Thank you for your time and consideration.

Your name

Where you're from (city/state)

State whether you **support** or **oppose** the bill

Use the bill number and title of the bill (EX: HB 1234 An Act Concerning Firearms)

Summarize your recommendation first and then add any needed explanation

Restate your position on the bill

Thank the legislators for their time and consideration of your position. Provide contact information and offer to answer any questions.

BE RESPECTFUL—never use derogatory names or threaten/antagonize