

REC'D BY CC AUDITOR
FEB 4 '26 AM 11:31

Tax year 2025 BOR no. 2025-16
County Clinton Date received 2/4/26

Complaint Against the Assessment of Real Property Other than Market Value

Use this form to file board of revision complaints regarding assessment issues other than the market value of property. Complaints against market value should be filed on the DTE Form 1. Answer all questions and type or print all information. Read the instructions on the back before completing form. Attach additional pages as necessary.

Original complaint Counter complaint

Notices will be sent only to those named below.

	Name	Street address, City, State, ZIP code	
1) Owner of property	<u>Clifford D Jones</u>	<u>11108 S. R 73 New Vienna OH 45159</u>	
2) Complainant if not owner	<u>Freda Robin Britain</u>	<u>11108 S. R. 73 New Vienna, OH 45159</u>	
3) Complainant's agent			
4) Telephone number of contact person	<u>937-725-9936</u>		
5) Email address of complainant	<u>rbritain1@frontier.com</u>		
6) Complainant's relationship to property, if not owner			
If more than one parcel number is included, see "Multiple Parcels" on back			
7) Parcel number from tax bill	# Acres, if applicable	Address of property	
<u>110-05-03-05-000-00</u>	<u>5.370</u>	<u>State Route 350 New Vienna, OH 45159</u>	
<u>110-05-03-05-0004-00</u>	<u>5.575</u>	<u>S. R 350 New Vienna, OH 45159</u>	
<u>110-05-03-07-0000-00</u>	<u>2.000</u>	<u>S. R 73 New Vienna, OH 45159</u>	
<u>110-05-03-07-0001-00</u>	<u>2.000</u>	<u>S. R. 73 New Vienna, OH 45159</u>	
8) Indicate the reason for this complaint:			
<input type="checkbox"/> The classification of property under RC 5713.041. <input type="checkbox"/> The classification of property under RC 319.302. <input type="checkbox"/> The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. <input type="checkbox"/> The valuation of property on the agricultural land tax list. <input type="checkbox"/> Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). <input checked="" type="checkbox"/> Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. <input type="checkbox"/> The denial of the partial exemption of a qualifying child care center under RC 323.16.			
9) If the complaint is seeking a change in the value of the property, complete line 9. Complainants appealing other issues do not need to complete this line.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value

10) The requested change is justified for the following reasons: I missed filing the renewal application for 2025 and did not receive the notice at my address 11108 SR, 73 New Vienna, OH 45159. It was mailed to my previous address from 11 yrs ago. 28 Brittany Ln Clarksville, OH 45113. All 4 parcels were used for agriculture 2025.

11) If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.
 The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalty of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Date 2/4/2026 Complainant or agent Freda Robin Britain Title (if agent) _____
Signature FR

Sworn to and signed in my presence, this _____ day of February year 2026

Notary Deanna Lynn Robinson



Signature _____
Notary Public
State of Ohio
My Comm. Expires
January 2, 2027

Instructions for Completing DTE 2

DTE 2
Rev. 12/22

FILING DEADLINE: A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

WHO MAY FILE: Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

TENDER PAY: If the owner of a property files a complaint that seeks a reduction in the taxable value of that property, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for the property in the complaint. NOTE: if the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the original amount.

MULTIPLE PARCELS: Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that are (1) in the same taxing district, (2) have identical ownership, and in the case of complaints challenging the eligibility of property for CAUV, (3) are farmed as a single economic unit should be included in one complaint. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

GENERAL INSTRUCTIONS: The Board of Revision will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the complaint to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board with additional information to be filed with the complaint and may request additional information at the hearing.

R.C. 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for failure to present such evidence to the Board.

NOTICE REGARDING LINE 5: If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

INSTRUCTIONS FOR LINE 8. Following is a brief description of the types of complaints that can be filed by using this form. Complaints against the market value of property should be filed on the DTE Form 1.

The classification of property under RC 5713.041. Check this box if the complaint is contesting the classification of the property based on its primary use or, in the case of vacant land, its highest and best use, or the failure to tax mineral rights separately from land that is used for agricultural purposes.

The classification of property under RC 319.302. Check this box if the complaint is contesting whether the property is eligible for the non-business tax credit for qualifying levies.

The denial of a CAUV application filed under RC 5713.32 or the conversion of CAUV property under RC 5713.35. Check this box if the complaint is contesting the denial of an initial CAUV application or the removal of property from the CAUV program and the subsequent billing of recoupment.

The valuation of property on the agricultural land tax list. Check this box if the complaint is contesting the auditor's application of the CAUV Table to the property, e.g. listing land as cropland which the complainant believes should be listed as conservation or woodland property, or if the complaint is contesting the accuracy of the value in the CAUV Table as it relates to the property. Note that the complainant will be required to prove that the alternative value is more accurate using valid sales data. See OAC 5703-25-34(L).

Determination whether good cause exists for land on the CAUV program to remain idle under RC 5713.30(A)(4). Check this box if the complaint is seeking this finding to allow CAUV property to remain idle for a second year.

Determination of whether good cause exists for the failure to file a CAUV renewal application pursuant to RC 5713.351. Check this box if the complaint is seeking this finding to have the property reinstated in the CAUV program following the failure to file or timely file a renewal application.

Denial of the partial exemption of a qualifying child care center under RC 323.16. Check this box if the complaint is seeking reversal of the county auditor's denial of an Application for the Partial Exemption of a Qualifying Child Care Center, DTE 105J.

Instructions for Line 9. In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

HANCOCK COUNTY, OHIO
COUNTY AUDITOR
100 N. MAIN ST.
COLUMBUS, OHIO 43215



Application no. 50776

County CLINTON

Tax year 2026

DTE 109
Rev. 09/25

Initial Application for the Valuation of Land at Its Current Agricultural Use

File with the county auditor prior to the first Monday in March. Include a \$25 filing fee.

1. Owner's name FREDA ROBIN BRITAIN Phone 937-725-9936 E-mail rbrtain1@frontier.com
2. Owner's mailing address 11108 SR 73 NEW VIENNA OH 45159

Parcel number	Acres	Parcel number	Acres
110-05-03-05-0000-00	5.370		
110-05-03-07-0000-00	2.000		
110-05-03-05-0004-00	5.574		
110-05-03-07-0001-00	2.000		

4. If the TOTAL acreage being used exclusively for commercial agriculture purposes is **less than ten acres**, show the total gross income from agricultural products. If the TOTAL acreage is **ten or more acres**, specify the number of acres and land use for the last three years.

Year	Farmed Acres	Use of Land (Crop)	Units/Acre	Price/Unit	Gross Income
Last year					
2 years ago					
3 years ago					

5. List the acreage in each crop or land use for the current year. The entire acreage above must be accounted for below.

Anticipated land use for the current year:	Acres
Commodity crops – corn/soybeans/wheat/oats	
Hay	14.944
Permanent pasture – used for commercial animal husbandry	
Noncommercial woodland – contiguous to 10 (ten) acres of farmed land	
Commercial timber	
Other crops – nursery stock/vegetables/flowers	
Homesite(s) – minimum 1 (one) acre per house	
Roads/waste/pond	
Conservation program – CRP/CREP/etc. (provide the contract and map)	
Conservation practices limited to 25% or less of total acreage (provide map)	
Other use, e.g. agritourism, biofuel production	
Total acres – must match acres above	14.944

6. Is this land farmed by someone other than the owner? Yes (yes/no) If yes, provide contact information (name and phone number) David Achtermann - 937-728-9421

I declare under penalties of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct and complete. I authorize the county auditor to inspect this property and I agree to provide documentation of income, if requested, to verify the accuracy of this application.

Signature of owner: Freda Robin Britain Date: 3-4-2026

County Auditor's Use Only			
Receipt for Payment of Fee: I hereby certify that the owner paid the filing fee of \$25 on the date this application was filed.			
<u>Jessica G Habermehl / dec</u>	<u>1-30-2026</u>		
County auditor	Date filed with county auditor		
Name on tax list	Taxing district	Parcel number	Number of acres

PD \$ 25.00 CREDIT CARD DL
(NE 447M 909L)

Instructions for the Initial Application for Valuation of Land at Its Current Agricultural Use

DTE 109
Rev. 09/25

General Information and Filing Requirements

This application is to be used by the landowner to file for the Current Agricultural Use Value (CAUV) program pursuant to Ohio Revised Code section 5713.31. Under this program, the taxes on qualified land are based on the agricultural use of land instead of its development potential. Only "land devoted exclusively to agricultural use" may qualify. **If the property fails to meet the qualifications at any time or the owner withdraws from the program, a penalty will be charged equal to the tax savings over the prior three years.**

The owner includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest or a buyer on a land installment contract. A separate application must be filed for each farm, which includes all portions of land that are worked as a single unit within the same county. Although the tracts, lots or parcels that comprise a farm do not need to be adjacent, they must have identical ownership.

Time and Place of Filing Application

The initial application for the current tax year must be filed with the county auditor's office after the first Monday in January and before the first Monday in March. "Filed" means received by the auditor's office, not postmarked by the due date. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land increases during the revaluation and the auditor has not advertised the completion of the revaluation or notified the owner of the increase prior to the first Monday in March of the revaluation year, the application may be filed anytime before the first Monday in March of the following year.

If there is a transfer of CAUV acreage during the year, the acreage continues in the program if it meets the use test and either the new owner files an initial application or the previous owner has filed a renewal application meeting the filing deadlines.

Eligibility Requirements for Land Devoted Exclusively to Agricultural Use

Current Agricultural Use

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. Qualified land devoted exclusively to agricultural use means land used for commercial agricultural activity, which is limited to the following activities: commercial animal or poultry husbandry, algaculture, aquaculture, apiculture, the commercial production of timber, field crops, tobacco, fruits, vegetables, nursery stock, ornamental trees, sod or flowers, and hemp if licensed under R.C. 928.02, as well as certain timber not grown for commercial purposes.

Qualified land includes land devoted to biodiesel production, biomass energy production, electric or heat energy production, and biologically derived methane gas production if the land on which the production facility is located is contiguous to or part of a parcel of land under common ownership or leasehold that is otherwise devoted exclusively to agricultural use, provided that (1) at least 50% of the feedstock used in the production is derived from agricultural feedstock (2) at least 20% is derived from parcels of land under common ownership or leasehold, and (3) none of the feedstock consists of human waste. Agricultural feedstock is manure and food waste, and human waste includes sludge as defined in R.C. 6111.01. Agricultural use excludes processing facilities and plants such as grain elevators, slaughtering plants and wineries.

Land devoted to agricultural use includes parcels or portions of parcels that are used for conservation practices if it comprises 25% or less of the total land qualifying for CAUV. Conservation practices are used to abate soil erosion required in the management of the farm and include grass waterways, terraces, filter strips, field borders, windbreaks, riparian buffers, wetlands, ponds and cover crops for that purpose.

Land devoted to conservation practices or enrolled in a federal land retirement or conservation program under an agreement with an agency of the federal government is valued at the lowest value of all soil types beginning with the tax year the county completes a scheduled countywide revaluation for 2017 or thereafter (R.C. 5713.31). The land must be enrolled as of **the first day of January of the tax year** and described on the initial application. If a county auditor discovers that the farmland ceases to be used for those purposes sooner than 36 months after the initial certification, the county auditor must recoup an amount equal to the extra tax savings for the most recent one or two preceding years that the land was valued at the lowest valued soil type (R.C. 5713.34).

Qualifying Acreage

Qualifying acreage is the number of acres that meet the definition of agricultural use. To qualify for CAUV, land at least ten acres in size must have been devoted exclusively to commercial agricultural use during the three years prior to the year in which the CAUV application is filed. With certain exceptions, land less than ten acres must meet the same requirements and have earned a minimum average yearly gross income of \$2,500 from the sale of products raised on the land during the three years prior to the filing of the application. If actual income figures are unavailable for the three-year waiting period, evidence of anticipated qualifying income may be submitted.

Other qualifying acreage includes land receiving compensation for land retirement or conservation programs under an agreement with the federal government.

Noncommercial Woodland

Qualifying acreage includes the growth of timber for a noncommercial purpose if the woodland is part of a farm with ten or more otherwise qualifying acres. The woodlands must be adjacent to or part of a qualifying parcel.

Agritourism

Agritourism on qualifying land does not disqualify that land from CAUV. Agritourism, as defined in Ohio Revised Code section 901.80(A)(2), means an agriculturally related educational, entertainment, historical, cultural or recreational activity, including you-pick operations or farm markets, conducted on a farm that allows or invites members of the general public to observe, participate in or enjoy that activity.

Mixed Use Parcels

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled in the program if the areas are independently qualified under the CAUV guidelines and are appropriately identified to the auditor.

Instructions for Applicant

- Lines 1 and 2 Show the name and address of the property's legal owner. **NOTICE: If you provide an email address the county auditor may choose to send any notices the auditor is required to send regarding this application by email and regular mail instead of by certified mail.**
- Line 3 List the parcel number(s) as shown on the most recent tax statements. Show the total number of acres. Use an attached sheet if necessary to list all parcels included in the farm.
- Line 4 If the farmed acreage used exclusively for commercial agriculture production is **less than ten acres**, provide the number of bushels or tons per acre by crop, the price per bushel or ton and the gross income for the last three years. Attach verification of gross income for the last three years. If **ten or more acres** are farmed, provide the number of acres and land use for the last 3 years (first three columns). Please do not attach documentation of income if the farm has **ten or more acres** used for agricultural production.
- Line 5 List the acreage in each crop or land use anticipated for the current year. If the type of crop, livestock or livestock product is not listed, specify the type under "Other crops" or "Other use." If enrolled in a land retirement or conservation program, attach a copy of the contract and a map showing the boundaries.

If used for conservation practices (25% or less of total qualifying land), explain (on an attachment to this application) how the practices abate soil erosion in the farming operation. Attach a map showing the boundaries of the conservation practices.