

**AGREED DIVISION OF VALUATION  
IN TRANSFER OF LANDS AND LOTS  
Revised Code Sec 319.20**

TO THE AUDITOR OF PAULDING COUNTY,

We, the undersigned owners of the following described property, to-wit:

Date \_\_\_\_\_

R.T.S.	What Part	No. of Acres	Value of Land	Value of Buildings	Total Value
Lot No. and Sub. or Add.	What Part	Feet Front	Value of Land	Value of Buildings	Total Value

For new parcels in zoned townships (Benton, Blue Creek, Carryall, Crane, Emerald, Harrison, Latty, Paulding, and Washington), this form must be signed by the Township Zoning Officer:

Township Zoning Officer: \_\_\_\_\_ Township: \_\_\_\_\_ Date: \_\_\_\_\_

*Hereby agree that the appraised value may be divided by the County Auditor, as follows, to-wit:*

Name	Acres <sup>1</sup>	What part of lot	Value of Land	Value of Buildings	Total Value	CRP/ Conservation Practice acreage <sup>2</sup>
To:						
To:						
To:						
To:						

- Remainder acreage must be stated*
- To keep the tax savings granted through House Bill 49 (O.R.C. 5713.31), new CRP contracts must be provided to correctly reflect the split. Practices will need renewed annually.*

LIST ALL BUILDINGS TO BE CONVEYED TO GRANTEE:

\_\_\_\_\_  
GRANTOR/REPRESENTATIVE

\_\_\_\_\_  
GRANTEE/REPRESENTATIVE

\_\_\_\_\_  
GRANTOR/REPRESENTATIVE

\_\_\_\_\_  
GRANTEE/REPRESENTATIVE

**NOTICE**

Any split *between* January 1 through August 31, the *Buyer* and *Seller* will both receive tax bills in January reflecting the split of values figured on this sheet. Any portion of taxes should reflect this and be considered at closing.

Any split *September 1 through December 31* will not receive a tax bill to the new owner until the following January. The *Seller* will receive tax bill for the entire year in which the split took place. Any proration of taxes should reflect this and be considered at closing. Tax lien date needs to reflect this and be considered at closing. Tax lien date needs to reflect January 1st ownership.

Recoupment is a one-time fee that will be assessed on the buyers first tax statement if that property no longer qualifies for the CAUV program. This fee should be discussed and can be negotiated as part of the purchase contract.

In accordance with the requirements of Sec. 319.20 Revised Code of Ohio, when A PART ONLY of a tract of land or lot is conveyed, no transfer will be made upon the Auditor's Duplicate unless the above "Agreed Division of Valuation" blank signed by both grantor and grantee is presented.