



Department of Taxation

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Table PD-32
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REAL ESTATE TAXES:

Taxable Current Agricultural Use Value (CAUV) of Real Property, Taxable Value of Real Property before CAUV, and Number of CAUV Acres and Parcels, by County, Calendar Year 2012

Under Chapter 5713 of the Ohio Revised Code, county auditors are required, upon application by landowners, to assess qualified agricultural property according to its current agricultural use value (CAUV). Only land used exclusively for agricultural purposes may be assessed in this manner. The Tax Commissioner is responsible for developing the specific rules and standards used by county auditors in assessing real property according to its current agricultural use value.

Table PD-32 shows the taxable value of qualifying agricultural real property both before CAUV determination - when the property is valued according to its highest and best use - and after CAUV determination. (Both of these measurements reflect property values after the imposition of the 35 percent assessment ratio.) Also, shown are the number of acres and parcels of property to which CAUV determination was applied by county for calendar year 2012.

In 2012, a total of 16.2 million acres were assessed at their current agricultural use value of \$5.6 billion as compared to the highest and best use value of \$17.2 billion, a reduction in assessed value of \$11.6 billion.

Taxable value of real property (before CAUV determination) ranged from a low of \$13.9 million in Cuyahoga County to a high of \$584.4 million in Darke County. Taxable real property value after CAUV determination ranged from \$2.0 million in Cuyahoga County to approximately \$185.0 million in Wood County. The number of CAUV parcels varied from 177 in Cuyahoga County to 9,584 in Wood County, while the number of CAUV acres ranged from 2,198 in Cuyahoga County to 345,078 in Darke County.

The sources of these data are records of the Ohio Department of Taxation derived from current agricultural use value abstracts filed with the state by county auditors.

TAXABLE CURRENT AGRICULTURAL USE VALUE OF REAL PROPERTY, TAXABLE VALUE OF REAL PROPERTY BEFORE CAUV, AND NUMBER OF CAUV ACRES AND PARCELS, BY COUNTY, CALENDAR YEAR 2012

County	Number of Parcels	Number of Acres	Taxable Value of Qualifying Agricultural Real Property	
			Under Current Agricultural Use Method	Under Highest and Best Use Method
Total	404,059	16,175,337	\$ 5,629,159,220	\$ 17,242,302,370
Adams	5,310	262,219	\$ 33,184,310	\$ 155,671,990
Allen	4,599	195,623	\$ 104,019,200	\$ 230,384,340
Ashland	4,884	210,070	\$ 64,886,100	\$ 197,155,430
Ashtabula	4,274	189,439	\$ 27,774,290	\$ 103,996,530
Athens	2,915	119,415	\$ 19,101,510	\$ 51,078,910
Auglaize	4,764	219,089	\$ 98,444,520	\$ 206,842,680
Belmont	2,755	116,026	\$ 17,211,440	\$ 45,678,320
Brown	5,407	253,800	\$ 78,992,090	\$ 216,466,760
Butler	3,867	137,798	\$ 67,189,310	\$ 307,451,880
Carroll	4,105	159,831	\$ 20,351,850	\$ 81,624,760
Champaign	5,576	234,645	\$ 71,829,920	\$ 238,722,790
Clark	4,185	177,153	\$ 64,716,090	\$ 160,359,150
Clermont	5,312	139,856	\$ 53,372,550	\$ 166,656,270
Clinton	4,591	219,204	\$ 99,593,550	\$ 241,433,010
Columbiana	4,422	172,353	\$ 31,477,870	\$ 120,331,900
Coshocton	4,817	219,573	\$ 44,696,680	\$ 201,678,250
Crawford	5,887	226,415	\$ 84,748,560	\$ 297,249,270
Cuyahoga	177	2,198	\$ 2,023,240	\$ 11,492,410
Darke	7,562	345,078	\$ 165,745,440	\$ 584,480,110
Defiance	4,927	224,952	\$ 91,268,330	\$ 217,345,720
Delaware	5,513	164,308	\$ 81,422,410	\$ 411,591,020
Erie	2,713	97,236	\$ 43,458,480	\$ 105,842,940
Fairfield	6,068	216,671	\$ 79,101,170	\$ 321,474,170
Fayette	4,105	237,262	\$ 122,487,430	\$ 265,937,760
Franklin	1,815	73,841	\$ 51,767,840	\$ 253,540,440
Fulton	5,124	222,780	\$ 105,902,230	\$ 250,280,680
Gallia	4,422	145,856	\$ 26,531,220	\$ 65,171,380
Geauga	2,644	73,173	\$ 21,872,410	\$ 114,259,910
Greene	4,241	169,938	\$ 92,350,770	\$ 277,643,830
Guernsey	4,026	169,499	\$ 30,933,720	\$ 81,862,450
Hamilton	1,245	27,802	\$ 20,883,430	\$ 119,616,480
Hancock	6,064	281,645	\$ 104,105,470	\$ 352,988,460
Hardin	5,390	275,784	\$ 124,464,740	\$ 285,046,940
Harrison	2,724	132,873	\$ 21,425,880	\$ 55,780,140
Henry	5,595	241,754	\$ 131,265,830	\$ 329,808,710
Highland	7,120	272,461	\$ 88,153,560	\$ 230,497,460
Hocking	1,041	65,663	\$ 7,858,800	\$ 21,608,820
Holmes	6,363	208,523	\$ 55,071,930	\$ 200,569,470
Huron	8,500	269,603	\$ 106,501,740	\$ 306,586,120
Jackson	2,910	107,934	\$ 16,164,240	\$ 40,870,960
Jefferson	2,424	109,672	\$ 14,350,880	\$ 50,010,410
Knox	6,434	258,737	\$ 81,032,360	\$ 247,413,680
Lake	907	17,019	\$ 6,492,210	\$ 39,407,860
Lawrence	5,103	118,491	\$ 13,713,650	\$ 40,488,430

Taxable Value of Qualifying Agricultural Real
Property

County	Number of Parcels	Number of Acres	Under Current Agricultural Use Method	Under Highest and Best Use Method
Licking	5,816	259,256	\$ 91,758,140	\$ 442,100,120
Logan	5,175	243,364	\$ 71,255,960	\$ 223,700,280
Lorain	4,978	142,962	\$ 49,273,000	\$ 173,013,500
Lucas	2,725	64,671	\$ 36,253,940	\$ 123,853,490
Madison	3,448	265,652	\$ 141,833,490	\$ 438,326,470
Mahoning	3,870	110,261	\$ 27,480,890	\$ 98,895,900
Marion	4,585	210,713	\$ 79,232,560	\$ 158,370,200
Medina	4,521	125,379	\$ 48,546,200	\$ 264,558,580
Meigs	2,533	85,771	\$ 6,913,570	\$ 17,236,350
Mercer	5,318	265,914	\$ 119,417,940	\$ 476,360,990
Miami	5,172	204,755	\$ 84,913,660	\$ 265,906,820
Monroe	3,137	152,225	\$ 13,765,660	\$ 43,574,500
Montgomery	3,354	109,031	\$ 62,617,220	\$ 167,020,920
Morgan	4,923	143,445	\$ 21,268,490	\$ 49,490,580
Morrow	3,689	194,732	\$ 74,241,360	\$ 199,850,790
Muskingum	5,937	227,857	\$ 42,618,090	\$ 188,433,710
Noble	2,902	99,491	\$ 14,327,390	\$ 35,696,540
Ottawa	2,973	102,447	\$ 50,269,960	\$ 133,921,300
Paulding	4,438	242,618	\$ 72,500,410	\$ 236,915,720
Perry	2,340	116,964	\$ 26,230,400	\$ 48,142,360
Pickaway	5,506	268,347	\$ 132,812,530	\$ 384,370,690
Pike	5,042	199,679	\$ 29,226,760	\$ 43,475,130
Portage	3,902	119,173	\$ 34,856,310	\$ 127,623,810
Preble	4,676	230,072	\$ 106,708,850	\$ 307,000,990
Putnum	9,232	286,134	\$ 125,851,330	\$ 352,229,040
Richland	6,128	209,127	\$ 66,959,760	\$ 184,388,060
Ross	5,362	314,538	\$ 70,319,430	\$ 135,971,990
Sandusky	4,762	209,945	\$ 106,416,090	\$ 242,368,770
Scioto	6,566	209,936	\$ 30,710,140	\$ 81,545,440
Seneca	6,362	312,469	\$ 139,307,050	\$ 336,920,100
Shelby	5,778	223,219	\$ 97,843,560	\$ 356,951,190
Stark	5,608	151,096	\$ 35,452,190	\$ 230,211,620
Summit	1,269	20,290	\$ 11,788,110	\$ 56,991,280
Trumbull	3,229	138,830	\$ 34,159,050	\$ 99,885,390
Tuscarawas	7,878	238,167	\$ 34,142,530	\$ 130,659,100
Union	5,045	230,362	\$ 85,615,140	\$ 307,499,840
Van Wert	5,196	244,424	\$ 127,676,190	\$ 315,755,080
Vinton	1,326	67,752	\$ 6,971,800	\$ 17,335,660
Warren	3,479	125,294	\$ 53,124,630	\$ 258,292,080
Washington	6,349	183,674	\$ 21,922,840	\$ 60,101,520
Wayne	6,740	263,538	\$ 104,927,100	\$ 345,346,590
Williams	4,595	227,562	\$ 94,473,720	\$ 208,538,770
Wood	9,584	320,332	\$ 184,953,460	\$ 362,820,470
Wyandot	5,784	230,609	\$ 70,283,070	\$ 206,251,640

SOURCE: Abstracts filed by county auditors with the Ohio Department of Taxation.