Ohio Department of TAXATION

Tax Data Series

REAL ESTATE TAXES:

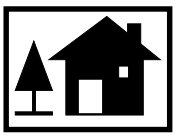

Table PD-32
No. 67 (2002)
April 03, 2003

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 2001

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 tax year 2001.

In 2001, taxable value of real property before CAUV determination ranged from a low of $9.2 million in Vinton County to a high of $294.9 million in Darke County. Taxable real property value after CAUV determination ranged from $1.8 million in Cuyahoga County to $77.9 million in Darke County. The number of CAUV parcels varied from 198 in Cuyahoga County to 9,480 in Wood County, while the number of CAUV acres ranged from 2,837 in Cuyahoga County to 348,353 in Darke County. A total of 16.0 million acres were assessed at their current agricultural use value of $2.6 billion as compared to the highest and best use value of $10.1 billion, a reduction in assessed value of $7.6 billion.

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 2001

			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
Total	368,169	16,017,974	$2,563,419,970	$10,144,044,240
Adams	4,439	251,872	18,839,850	74,540,890
Allen	4,610	202,005	41,081,510	130,267,580
Ashland	4,132	211,860	27,709,080	113,120,670
Ashtabula	4,131	192,636	10,722,330	65,760,990
Athens	2,079	92,143	6,517,650	16,880,780
Auglaize	4,712	223,524	40,378,070	140,340,620
Belmont	1,947	92,043	5,694,280	15,903,610
Brown	4,297	247,706	30,002,050	108,273,600
Butler	3,624	149,846	32,764,100	183,836,800
Carroll	3,488	150,133	12,286,620	57,005,050
Champaign	5,090	237,548	41,115,900	181,056,460
Clark	3,958	178,222	38,074,840	113,338,110
Clermont	3,966	140,461	25,299,800	120,425,600
Clinton	3,591	221,149	43,556,330	153,531,520
Columbiana	3,603	153,407	16,544,100	76,056,780
Coshocton	4,648	203,430	14,860,330	78,828,820
Crawford	5,616	229,818	31,582,160	160,097,080
Cuyahoga	198	2,837	1,751,270	13,943,350
Darke	7,138	348,353	77,893,030	294,907,780
Defiance	4,728	230,832	40,112,400	107,501,950
Delaware	5,102	174,744	41,520,440	261,758,990
Erie	2,488	97,309	19,076,260	79,638,280
Fairfield	4,921	221,003	42,652,340	269,957,790
Fayette	3,706	238,716	50,419,630	162,891,430
Franklin	2,010	84,460	30,938,010	161,735,350
Fulton	5,168	229,667	47,378,660	162,958,680
Gallia	3,798	136,953	10,418,780	24,810,800
Geauga	2,107	68,467	10,347,430	67,594,160
Greene	4,102	177,086	43,174,770	129,955,500
Guernsey	3,472	157,028	11,801,680	32,547,580
Hamilton	1,202	29,558	9,827,200	95,132,760
Hancock	5,907	294,890	59,744,510	219,745,320
Hardin	5,228	278,087	51,820,370	140,968,050
Harrison	1,936	114,198	7,015,720	20,619,780
Henry	5,415	245,299	58,394,190	184,804,880
Highland	6,846	280,186	38,506,820	107,033,770
Hocking	668	54,728	3,870,260	13,440,220
Holmes	5,848	203,097	28,677,990	120,692,480

County	Number of Parcels	Number of Acres	Taxable Value of Qualifying Agricultural Real Property: Under Current Agricultural Use Method	Taxable Value of Qualifying Agricultural Real Property: Under Highest and Best Use Method
Huron	8,511	271,556	$38,549,430	$156,660,070
Jackson	1,870	69,616	4,465,610	13,162,520
Jefferson	1,709	83,561	3,942,620	16,846,050
Knox	5,772	251,722	35,239,930	119,969,000
Lake	1,005	18,432	4,689,330	29,736,270
Lawrence	4,293	110,006	6,331,290	18,961,020
Licking	5,454	259,111	41,470,740	208,079,680
Logan	4,504	244,055	36,187,750	130,328,890
Lorain	4,605	143,886	24,298,240	118,304,870
Lucas	2,732	68,182	21,960,990	147,933,540
Madison	2,923	267,926	59,029,520	173,412,140
Mahoning	3,460	105,004	10,988,240	61,860,790
Marion	4,631	213,596	41,259,470	123,559,350
Medina	4,596	135,835	31,403,690	194,502,700
Meigs	2,143	74,043	4,410,540	14,623,690
Mercer	5,027	268,659	51,219,450	276,221,520
Miami	4,434	206,072	46,112,910	183,439,040
Monroe	2,704	146,607	7,144,930	22,930,020
Montgomery	3,137	111,529	30,541,320	115,872,370
Morgan	4,270	133,567	8,057,400	22,947,550
Morrow	3,421	203,205	29,497,690	110,537,320
Muskingum	4,663	201,080	15,977,330	65,678,550
Noble	2,486	93,980	6,102,010	17,775,870
Ottawa	2,970	110,061	23,036,900	82,100,790
Paulding	4,080	245,148	34,327,780	132,151,370
Perry	1,610	102,124	10,934,620	28,987,290
Pickaway	5,340	275,573	58,447,560	172,510,160
Pike	4,129	168,405	11,668,220	32,500,420
Portage	3,437	117,882	16,047,000	94,334,040
Preble	4,279	233,604	49,255,320	181,169,150
Putnum	8,810	289,007	54,190,100	201,342,970
Richland	5,866	219,553	30,746,010	103,523,500
Ross	4,325	308,424	34,558,160	99,414,250
Sandusky	4,839	216,555	41,551,880	114,172,990
Scioto	5,459	183,580	11,254,770	42,482,210
Seneca	6,304	318,985	59,371,450	257,512,300
Shelby	5,623	231,542	43,909,200	147,199,160
Stark	5,176	159,846	31,002,110	157,586,090
Summit	852	19,730	6,088,180	36,430,690
Trumbull	3,048	135,495	12,492,380	49,039,450
Tuscarawas	8,107	240,426	22,832,190	112,227,680
Union	5,352	239,499	45,670,010	188,910,420
Van Wert	4,849	246,080	53,363,850	184,147,280
Vinton	852	62,776	2,250,020	9,231,040
Warren	3,161	135,958	26,994,220	175,819,080
Washington	5,589	169,293	11,653,730	44,790,350
Wayne	6,384	264,362	43,034,140	181,084,990
Williams	4,511	234,343	37,963,790	99,957,580
Wood	9,480	329,732	73,206,860	271,618,510
Wyandot	5,468	233,460	36,318,330	138,553,800

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