

## **REAL ESTATE TAXES:**



Table PD-32  
No. 18 (2005)  
March 02, 2005

### **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 2003**

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 2003.

In 2003, a total of 16.0 million acres were assessed at their current agricultural use value of \$2.2 billion as compared to the highest and best use value of \$11.2 billion, a reduction in assessed value of \$9.0 billion.

Taxable value of real property before CAUV determination ranged from a low of \$10.2 million in Vinton County to a high of \$315.0 million in Delaware County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$64.7 million in Wood County. The number of CAUV parcels varied from 186 in Cuyahoga County to 9,520 in Wood County, while the number of CAUV acres ranged from 2,404 in Cuyahoga County to 347,904 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 2003**

| <u>County</u> | <u>Number of<br/>Parcels</u> | <u>Number of<br/>Acres</u> | <u>Taxable Value of Qualifying<br/>Agricultural Real Property</u> |  |
|---------------|------------------------------|----------------------------|---|--|
|               |                              |                            | <u>Under Current<br/>Agricultural<br/>Use Method</u>              | <u>Under Highest<br/>and Best<br/>Use Method</u> |
| Total         | 374,531                      | 16,006,499                 | \$2,225,114,330   | \$11,231,752,440                                 |
| Adams         | 4,615                        | 251,454                    | 18,844,560  | 74,693,520                                       |
| Allen         | 4,642                        | 201,043                    | 33,557,850  | 171,808,830                                      |
| Ashland       | 4,283                        | 211,448                    | 25,405,610  | 151,833,780                                      |
| Ashtabula     | 4,342                        | 197,425                    | 11,408,380  | 84,147,690                                       |
| Athens        | 2,202                        | 98,734                     | 7,159,300   | 24,078,550                                       |
| Auglaize      | 4,741                        | 222,591                    | 32,707,970  | 153,623,580                                      |
| Belmont       | 2,191                        | 99,113                     | 5,945,840   | 19,793,560                                       |
| Brown         | 4,584                        | 248,764                    | 25,048,980  | 125,667,570                                      |
| Butler        | 3,619                        | 145,604                    | 31,396,790  | 234,911,640                                      |
| Carroll       | 3,664                        | 152,515                    | 12,608,370  | 58,211,200                                       |
| Champaign     | 5,250                        | 236,875                    | 41,000,140  | 180,609,610                                      |
| Clark         | 3,963                        | 177,489                    | 38,157,650  | 113,252,860                                      |
| Clermont      | 4,189                        | 139,347                    | 22,030,470  | 134,979,140                                      |
| Clinton       | 3,791                        | 219,414                    | 33,375,900  | 169,517,910                                      |
| Columbiana    | 3,759                        | 156,421                    | 16,868,180  | 77,728,970                                       |
| Coshocton     | 4,510                        | 203,945                    | 14,768,500  | 112,522,050                                      |
| Crawford      | 5,718                        | 229,397                    | 22,444,640  | 168,655,030                                      |
| Cuyahoga      | 186                          | 2,404                      | 1,530,420   | 12,693,280                                       |
| Darke         | 7,260                        | 347,904                    | 60,925,310  | 309,574,320                                      |
| Defiance      | 4,850                        | 230,221                    | 30,358,000  | 130,364,070                                      |
| Delaware      | 5,000                        | 170,733                    | 33,490,960  | 314,980,920                                      |
| Erie          | 2,598                        | 98,340                     | 15,712,550  | 93,548,810                                       |
| Fairfield     | 4,968                        | 217,972                    | 42,204,910  | 260,727,490                                      |
| Fayette       | 3,760                        | 237,583                    | 37,461,730  | 168,874,970                                      |
| Franklin      | 1,936                        | 79,824                     | 26,571,320  | 184,848,870                                      |
| Fulton        | 5,189                        | 228,565                    | 38,768,720  | 213,214,300                                      |
| Gallia        | 3,952                        | 139,303                    | 11,001,470  | 28,408,960                                       |
| Geauga        | 2,209                        | 68,776                     | 10,436,400  | 77,741,580                                       |
| Greene        | 4,168                        | 175,995                    | 36,956,030  | 183,882,620                                      |
| Guernsey      | 3,589                        | 158,743                    | 10,236,640  | 54,968,810                                       |
| Hamilton      | 1,211                        | 29,198                     | 10,029,550  | 104,299,670                                      |
| Hancock       | 5,927                        | 292,499                    | 57,345,260  | 218,345,700                                      |
| Hardin        | 5,271                        | 277,249                    | 38,950,610  | 158,501,640                                      |
| Harrison      | 2,174                        | 117,179                    | 6,366,130   | 24,847,420                                       |
| Henry         | 5,437                        | 244,561                    | 46,355,850  | 205,165,920                                      |
| Highland      | 6,864                        | 278,284                    | 28,739,340  | 122,694,480                                      |
| Hocking       | 744                          | 58,230                     | 4,275,510   | 14,512,490                                       |
| Holmes        | 5,862                        | 202,258                    | 29,353,580  | 120,720,290                                      |

| <u>County</u> | <u>Number of<br/>Parcels</u> | <u>Number of<br/>Acres</u> | <u>Taxable Value of Qualifying<br/>Agricultural Real Property</u> |  |
|---------------|------------------------------|----------------------------|---|--|
|               |                              |                            | <u>Under Current<br/>Agricultural<br/>Use Method</u>              | <u>Under Highest<br/>and Best<br/>Use Method</u> |
| Huron         | 8,603                        | 271,037                    | \$27,543,000  | \$181,751,870                                    |
| Jackson       | 1,954                        | 71,998                     | 4,340,730   | 14,978,450                                       |
| Jefferson     | 1,906                        | 89,049                     | 4,843,670   | 20,178,630                                       |
| Knox          | 5,967                        | 253,852                    | 27,208,260  | 138,340,270                                      |
| Lake          | 973                          | 18,118                     | 5,335,290   | 34,532,530                                       |
| Lawrence      | 4,362                        | 110,652                    | 6,506,250   | 19,238,670                                       |
| Licking       | 5,284                        | 251,083                    | 35,054,300  | 237,594,290                                      |
| Logan         | 4,653                        | 243,694                    | 36,384,060  | 130,535,930                                      |
| Lorain        | 4,619                        | 143,198                    | 23,799,020  | 134,619,040                                      |
| Lucas         | 2,760                        | 68,147                     | 19,179,780  | 155,389,160                                      |
| Madison       | 3,060                        | 267,713                    | 49,828,080  | 230,867,430                                      |
| Mahoning      | 3,508                        | 105,400                    | 9,120,210   | 62,592,480                                       |
| Marion        | 4,680                        | 213,077                    | 41,078,790  | 123,196,890                                      |
| Medina        | 4,506                        | 131,669                    | 31,373,440  | 192,363,190                                      |
| Meigs         | 2,155                        | 73,453                     | 4,452,940   | 14,530,900                                       |
| Mercer        | 5,115                        | 268,271                    | 38,949,190  | 276,551,170                                      |
| Miami         | 4,624                        | 205,254                    | 46,368,270  | 184,590,440                                      |
| Monroe        | 2,817                        | 148,587                    | 7,285,290   | 23,429,220                                       |
| Montgomery    | 3,166                        | 111,503                    | 28,491,710  | 126,715,040                                      |
| Morgan        | 4,348                        | 133,994                    | 8,648,250   | 26,222,430                                       |
| Morrow        | 3,262                        | 196,977                    | 26,436,480  | 123,959,130                                      |
| Muskingum     | 4,897                        | 204,473                    | 14,590,550  | 76,089,390                                       |
| Noble         | 2,600                        | 95,316                     | 6,019,740   | 21,184,930                                       |
| Ottawa        | 2,953                        | 109,461                    | 17,312,320  | 85,775,770                                       |
| Paulding      | 4,163                        | 244,805                    | 34,267,310  | 132,027,940                                      |
| Perry         | 1,708                        | 106,179                    | 8,604,970   | 32,303,220                                       |
| Pickaway      | 5,366                        | 274,998                    | 45,923,820  | 199,859,490                                      |
| Pike          | 4,314                        | 171,484                    | 10,625,810  | 36,402,050                                       |
| Portage       | 3,478                        | 117,404                    | 16,638,400  | 105,627,430                                      |
| Preble        | 4,352                        | 233,564                    | 37,540,480  | 181,388,390                                      |
| Putnum        | 8,897                        | 288,193                    | 40,194,470  | 221,023,500                                      |
| Richland      | 5,883                        | 217,349                    | 25,036,120  | 117,751,670                                      |
| Ross          | 4,524                        | 307,629                    | 34,598,160  | 100,234,460                                      |
| Sandusky      | 4,842                        | 215,984                    | 32,758,380  | 157,594,500                                      |
| Scioto        | 5,748                        | 192,413                    | 12,273,560  | 44,727,280                                       |
| Seneca        | 6,268                        | 316,969                    | 43,574,380  | 255,599,440                                      |
| Shelby        | 5,696                        | 226,838                    | 34,192,380  | 154,109,250                                      |
| Stark         | 5,218                        | 156,211                    | 27,569,840  | 146,701,150                                      |
| Summit        | 888                          | 18,762                     | 6,081,090   | 41,765,420                                       |
| Trumbull      | 3,040                        | 133,956                    | 11,465,140  | 54,358,010                                       |
| Tuscarawas    | 8,134                        | 241,141                    | 23,034,830  | 112,476,180                                      |
| Union         | 5,405                        | 237,745                    | 45,720,310  | 187,714,540                                      |
| Van Wert      | 4,918                        | 245,735                    | 40,620,240  | 198,076,330                                      |
| Vinton        | 896                          | 63,776                     | 2,315,670   | 10,155,050                                       |
| Warren        | 3,124                        | 131,691                    | 22,863,680  | 255,362,990                                      |
| Washington    | 5,778                        | 174,460                    | 12,606,160  | 45,831,360                                       |
| Wayne         | 6,352                        | 262,474                    | 37,216,570  | 209,704,320                                      |
| Williams      | 4,522                        | 232,751                    | 28,635,730  | 114,362,000                                      |
| Wood          | 9,520                        | 327,980                    | 64,654,790  | 284,434,670                                      |
| Wyandot       | 5,507                        | 232,625                    | 36,153,000  | 137,982,450                                      |

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