

## **REAL ESTATE TAXES:**



Table PD-32  
No. 35 (2007)  
June 18, 2007

### **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 2006**

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 2006.

In 2006, a total of 16.0 million acres were assessed at their current agricultural use value of \$1.9 billion as compared to the highest and best use value of \$13.6 billion, a reduction in assessed value of \$11.7 billion.

Taxable value of real property before CAUV determination ranged from a low of \$12.7 million in Vinton County to a high of \$411.6 million in Warren County. Taxable real property value after CAUV determination ranged from \$1.7 million in Cuyahoga County to approximately \$52.0 million in Wood County. The number of CAUV parcels varied from 181 in Cuyahoga County to 9,523 in Wood County, while the number of CAUV acres ranged from 2,225 in Cuyahoga County to 344,596 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 2006**

<u>County</u>	<u>Number of Parcels</u>	<u>Number of Acres</u>	<u>Taxable Value of Qualifying Agricultural Real Property</u>	
			<u>Under Current Agricultural Use Method</u>	<u>Under Highest and Best Use Method</u>
Total	385,666	15,990,766	\$1,862,224,624	\$13,567,040,800
Adams	4,910	256,208	16,112,220	107,485,190
Allen	4,773	200,223	34,862,050	189,455,680
Ashland	4,491	209,406	22,212,820	168,817,420
Ashtabula	4,648	201,858	12,323,750	96,608,900
Athens	2,504	107,490	8,341,910	33,052,440
Auglaize	4,747	220,999	21,202,390	177,216,490
Belmont	2,480	107,078	6,952,490	27,317,410
Brown	4,900	250,912	27,592,930	157,785,120
Butler	3,610	137,959	29,452,620	244,489,090
Carroll	3,849	153,732	11,401,050	64,862,400
Champaign	5,400	237,599	25,722,870	196,397,980
Clark	4,005	175,737	28,231,850	124,553,770
Clermont	4,587	134,816	21,328,740	151,158,310
Clinton	4,400	218,099	22,212,380	198,326,300
Columbiana	4,061	161,298	15,246,540	92,493,840
Coshocton	4,736	209,897	17,420,180	133,630,390
Crawford	5,804	228,473	23,951,850	218,730,610
Cuyahoga	181	2,225	1,668,500	13,528,680
Darke	7,421	344,596	39,862,210	365,185,550
Defiance	4,951	228,634	21,793,370	143,723,230
Delaware	5,148	165,240	25,136,644	386,585,740
Erie	2,695	97,099	17,873,680	104,719,430
Fairfield	5,376	213,363	32,842,050	281,240,890
Fayette	3,862	237,006	39,219,840	208,930,330
Franklin	1,714	73,634	23,388,320	192,658,670
Fulton	5,172	225,909	29,675,210	212,145,900
Gallia	4,087	139,072	12,309,000	41,564,610
Geauga	2,388	68,804	11,573,370	89,174,840
Greene	4,082	169,002	29,668,570	201,472,350
Guernsey	3,947	171,051	12,470,000	66,328,130
Hamilton	1,278	28,921	16,547,510	113,202,550
Hancock	5,958	290,639	32,640,840	255,274,830
Hardin	5,288	275,599	23,395,900	191,272,620
Harrison	2,332	120,193	6,413,630	34,366,680
Henry	5,480	243,679	32,819,830	224,888,110
Highland	6,807	274,060	28,551,900	177,318,490
Hocking	840	59,616	4,572,510	17,392,360
Holmes	6,004	202,514	30,646,700	150,639,680

<u>County</u>	<u>Number of Parcels</u>	<u>Number of Acres</u>	<u>Taxable Value of Qualifying Agricultural Real Property</u>	
			<u>Under Current Agricultural Use Method</u>	<u>Under Highest and Best Use Method</u>
Huron	8,633	269,672	\$27,243,590	\$211,112,120
Jackson	2,247	79,698	5,629,550	24,663,180
Jefferson	2,174	101,206	5,712,610	33,179,190
Knox	6,113	253,982	25,779,220	173,254,560
Lake	952	17,462	5,294,310	47,413,280
Lawrence	4,831	117,717	9,681,250	36,143,780
Licking	5,357	245,913	31,102,830	406,131,760
Logan	4,842	242,811	22,582,890	147,868,570
Lorain	4,646	141,016	32,274,830	158,609,580
Lucas	2,605	65,005	17,905,390	133,391,890
Madison	3,244	266,565	34,073,610	291,523,480
Mahoning	3,611	106,364	10,360,810	86,788,110
Marion	4,610	212,168	24,679,280	135,521,930
Medina	4,650	127,647	33,917,400	218,818,430
Meigs	2,308	77,451	4,291,010	17,155,820
Mercer	5,249	267,289	27,093,550	336,756,540
Miami	4,846	204,110	31,927,190	194,845,190
Monroe	2,978	150,436	8,713,420	31,935,080
Montgomery	3,169	109,897	23,840,250	142,597,870
Morgan	4,587	138,679	10,160,190	36,420,660
Morrow	3,378	194,161	21,745,580	161,383,100
Muskingum	5,168	207,582	15,896,580	123,911,810
Noble	2,701	96,865	5,854,200	25,017,710
Ottawa	2,936	106,146	16,888,830	91,971,230
Paulding	4,251	243,481	18,836,730	144,252,300
Perry	1,887	110,330	7,335,520	40,438,130
Pickaway	5,452	271,431	36,476,350	289,958,140
Pike	4,449	171,317	9,803,720	39,369,730
Portage	3,623	115,323	18,986,380	120,185,560
Preble	4,477	234,363	26,697,690	268,741,210
Putnum	9,066	287,334	26,267,270	247,872,670
Richland	5,931	209,917	20,852,530	154,287,930
Ross	4,893	308,868	24,476,750	117,560,530
Sandusky	4,906	215,018	32,831,050	172,919,000
Scioto	6,052	198,731	14,860,130	54,448,540
Seneca	6,264	316,039	30,188,850	296,718,700
Shelby	5,764	225,210	22,172,470	182,785,100
Stark	5,181	155,379	26,128,740	237,080,210
Summit	997	19,219	7,157,380	51,923,700
Trumbull	3,064	136,006	14,395,040	92,281,280
Tuscarawas	8,050	236,877	21,943,580	125,984,110
Union	5,198	231,812	29,084,270	211,919,090
Van Wert	5,006	244,925	24,234,010	217,905,430
Vinton	1,034	68,470	2,644,800	12,687,910
Warren	3,096	124,867	25,594,430	411,601,440
Washington	5,966	175,601	13,186,380	52,556,730
Wayne	6,606	261,519	35,398,590	250,804,870
Williams	4,560	230,345	30,532,410	170,339,090
Wood	9,523	323,897	51,959,190	325,519,800
Wyandot	5,619	232,006	19,893,770	156,489,720

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