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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 2007**

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 2007.

In 2007, a total of 16.0 million acres were assessed at their current agricultural use value of \$2.0 billion as compared to the highest and best use value of \$14.1 billion, a reduction in assessed value of \$12.1 billion.

Taxable value of real property before CAUV determination ranged from a low of \$13.1 million in Vinton County to a high of \$405.5 million in Licking County. Taxable real property value after CAUV determination ranged from \$1.6 million in Cuyahoga County to approximately \$51.4 million in Wood County. The number of CAUV parcels varied from 182 in Cuyahoga County to 9,529 in Wood County, while the number of CAUV acres ranged from 2,199 in Cuyahoga County to 346,256 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 2007**

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	389,907	16,060,535	\$2,000,934,434	\$14,088,846,920
Adams	4,980	258,948	18,912,120	126,361,390
Allen	4,800	199,651	34,612,040	189,063,720
Ashland	4,552	209,093	22,190,700	168,570,340
Ashtabula	4,607	197,850	12,084,230	94,761,230
Athens	2,612	111,501	8,741,470	34,489,530
Auglaize	4,752	220,515	20,973,460	176,610,930
Belmont	2,476	107,918	6,964,850	27,416,020
Brown	4,973	251,665	27,759,390	158,814,530
Butler	3,634	137,026	29,581,080	242,637,770
Carroll	3,959	155,768	13,266,730	71,988,810
Champaign	5,309	233,041	36,147,500	214,990,470
Clark	4,047	174,802	35,854,630	128,986,160
Clermont	4,675	134,742	21,408,860	150,293,570
Clinton	4,447	217,996	22,177,080	198,196,160
Columbiana	4,146	162,349	19,458,940	106,874,120
Coshocton	4,787	212,215	17,676,980	134,990,940
Crawford	5,819	228,276	23,883,240	218,182,730
Cuyahoga	182	2,199	1,647,720	13,506,810
Darke	7,467	346,256	39,651,180	364,918,670
Defiance	4,893	228,113	21,632,160	143,251,670
Delaware	5,252	166,566	25,531,524	399,698,860
Erie	2,651	97,105	17,652,320	104,591,730
Fairfield	5,515	213,435	43,144,520	287,893,550
Fayette	3,909	236,783	39,172,590	208,974,940
Franklin	1,674	72,650	22,634,610	195,790,710
Fulton	5,193	225,479	29,517,360	211,789,440
Gallia	4,284	143,532	12,641,520	42,877,540
Geauga	2,437	69,143	11,888,850	90,264,590
Greene	4,058	166,687	29,565,550	202,740,780
Guernsey	4,021	171,185	12,590,690	66,613,810
Hamilton	1,285	28,893	16,893,600	116,107,090
Hancock	5,979	283,387	40,108,260	284,246,830
Hardin	5,319	275,906	23,337,910	191,408,860
Harrison	2,386	121,532	6,509,080	34,674,750
Henry	5,485	243,364	32,606,660	224,405,410
Highland	6,909	275,119	28,783,940	178,335,900
Hocking	915	62,728	5,911,680	19,645,550
Holmes	6,050	203,784	39,974,520	188,823,810
Huron	8,603	269,679	27,239,360	211,135,650
Jackson	2,640	101,546	6,600,170	28,529,810
Jefferson	2,257	104,479	5,946,960	34,451,130
Knox	6,154	255,549	26,032,950	174,249,360
Lake	930	17,461	5,123,710	47,014,620
Lawrence	4,917	118,744	10,501,360	40,466,960
Licking	5,421	245,852	32,087,060	405,501,960
Logan	4,902	242,975	32,424,320	203,113,810

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
Lorain	4,728	141,895	\$32,412,480	\$162,506,520
Lucas	2,671	64,918	17,734,090	133,731,840
Madison	3,284	266,641	33,984,360	291,005,750
Mahoning	3,689	106,459	10,462,320	87,716,840
Marion	4,614	206,531	29,599,360	144,705,650
Medina	4,580	126,584	38,776,960	278,614,050
Meigs	2,349	79,666	5,037,610	19,421,870
Mercer	5,264	267,147	27,008,180	336,340,640
Miami	4,963	204,100	45,286,180	241,091,990
Monroe	3,010	151,102	9,485,540	37,071,590
Montgomery	3,182	109,243	23,316,010	138,172,790
Morgan	4,696	140,003	10,253,270	36,755,930
Morrow	3,431	193,776	21,770,400	161,236,500
Muskingum	5,533	219,012	16,552,290	130,494,880
Noble	2,677	97,130	5,874,420	25,018,400
Ottawa	2,934	105,178	16,540,960	91,062,970
Paulding	4,280	243,031	26,545,950	163,917,560
Perry	1,924	111,167	7,422,590	40,628,890
Pickaway	5,457	270,542	36,259,260	289,362,870
Pike	4,767	194,941	10,667,520	42,150,990
Portage	3,711	117,541	19,424,500	122,328,820
Preble	4,594	230,431	27,225,180	268,749,760
Putnum	9,077	286,915	26,111,940	247,434,680
Richland	6,007	210,560	20,910,460	155,079,700
Ross	5,039	312,303	33,855,170	128,721,010
Sandusky	4,903	213,148	33,281,830	172,443,710
Scioto	6,177	202,947	16,551,370	61,049,980
Seneca	6,278	315,511	30,381,240	296,670,770
Shelby	5,710	224,532	21,985,910	191,671,090
Stark	5,338	157,215	26,365,930	239,185,700
Summit	1,011	19,032	7,439,260	52,048,470
Trumbull	3,102	136,444	14,514,270	92,793,700
Tuscarawas	7,912	235,635	24,414,090	139,107,150
Union	5,095	230,730	40,178,350	283,152,600
Van Wert	5,038	244,877	24,148,940	217,852,110
Vinton	1,079	70,190	2,716,390	13,051,450
Warren	3,134	124,129	25,592,430	403,408,120
Washington	6,015	177,942	14,472,600	58,701,200
Wayne	6,672	261,514	35,916,650	252,168,230
Williams	4,551	229,537	30,187,190	169,501,780
Wood	9,529	325,616	51,426,540	324,007,320
Wyandot	5,639	231,230	29,799,010	190,458,030

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