



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

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 2008

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 2008.

In 2008, a total of 16.1 million acres were assessed at their current agricultural use value of \$2.7 billion as compared to the highest and best use value of \$15.2 billion, a reduction in assessed value of \$12.5 billion.

Taxable value of real property before CAUV determination ranged from a low of \$13.3 million in Vinton County to a high of \$447.5 million in Darke County. Taxable real property value after CAUV determination ranged from \$2.2 million in Cuyahoga County to approximately \$90.1 million in Wood County. The number of CAUV parcels varied from 188 in Cuyahoga County to 9,566 in Wood County, while the number of CAUV acres ranged from 2,229 in Cuyahoga County to 345,590 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 2008**

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	392,176	16,073,506	\$2,671,876,240	\$15,174,386,360
Adams	5,037	258,117	18,865,690	126,148,370
Allen	4,791	198,867	34,485,780	188,434,720
Ashland	4,587	209,007	33,409,440	180,295,300
Ashtabula	4,107	184,515	11,337,180	107,015,320
Athens	2,672	112,475	10,148,610	47,991,810
Auglaize	4,703	219,893	45,413,630	195,311,460
Belmont	2,547	109,662	7,137,130	27,700,200
Brown	5,051	252,173	27,890,520	161,497,250
Butler	3,693	137,553	40,223,570	307,900,350
Carroll	3,969	157,563	13,550,080	72,948,460
Champaign	5,456	233,389	36,335,490	217,840,580
Clark	4,026	173,881	35,624,990	128,773,250
Clermont	4,797	136,456	30,222,260	163,712,190
Clinton	4,479	217,433	46,857,320	219,794,380
Columbiana	4,135	165,548	19,649,610	108,295,270
Coshocton	4,830	213,066	17,903,400	135,865,400
Crawford	5,803	227,640	23,768,120	217,074,980
Cuyahoga	188	2,229	2,228,280	14,012,420
Darke	7,458	345,590	80,557,460	447,508,430
Defiance	4,942	227,411	39,748,220	153,020,510
Delaware	5,314	166,472	42,620,870	432,352,970
Erie	2,649	97,381	17,708,990	102,199,390
Fairfield	5,622	214,498	43,380,480	290,511,160
Fayette	3,932	235,740	39,074,390	209,288,470
Franklin	1,695	72,824	33,796,100	211,020,850
Fulton	5,177	225,049	52,089,060	227,376,840
Gallia	4,327	143,523	14,394,960	60,015,870
Geauga	2,503	69,800	13,434,770	92,097,800
Greene	4,095	166,847	49,224,850	270,598,150
Guernsey	4,144	178,501	12,937,510	67,920,040
Hamilton	1,306	29,299	18,796,620	119,524,340
Hancock	6,007	283,214	40,102,140	284,184,990
Hardin	5,324	275,747	54,124,970	209,371,500
Harrison	2,207	118,705	7,967,040	45,739,470
Henry	5,514	243,165	60,427,140	254,011,600
Highland	7,093	274,173	28,678,400	178,027,590
Hocking	949	62,497	5,895,860	19,844,590
Holmes	6,027	204,356	40,434,680	189,703,760
Huron	8,553	269,377	27,173,870	210,866,630
Jackson	2,731	104,063	7,355,040	38,605,010
Jefferson	2,293	106,348	6,078,080	35,150,850
Knox	6,202	256,782	44,922,020	244,112,760
Lake	914	17,241	4,894,650	45,970,650
Lawrence	4,908	115,795	10,862,920	39,729,090

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
Licking	5,509	248,645	\$48,475,470	\$431,211,180
Logan	5,006	241,404	31,515,020	203,068,580
Lorain	4,749	141,153	32,370,850	162,019,250
Lucas	2,694	65,135	17,738,860	134,185,820
Madison	3,335	266,289	71,077,240	392,138,580
Mahoning	3,760	107,254	13,284,630	88,838,840
Marion	4,604	211,445	35,420,860	151,347,230
Medina	4,612	126,622	36,586,680	281,694,820
Meigs	2,450	83,194	3,401,670	17,550,290
Mercer	5,201	266,324	55,331,730	369,843,310
Miami	5,004	204,218	45,365,060	243,617,640
Monroe	3,024	150,880	9,473,490	37,055,960
Montgomery	3,225	108,515	38,669,940	168,995,530
Morgan	4,704	137,872	10,151,280	36,664,360
Morrow	3,492	194,148	37,151,860	177,373,420
Muskingum	5,600	221,332	16,625,780	131,114,890
Noble	2,706	96,452	7,221,950	34,727,730
Ottawa	2,963	105,629	16,488,070	91,676,830
Paulding	4,298	242,703	25,933,150	163,644,550
Perry	1,986	111,951	13,021,240	45,602,110
Pickaway	5,517	269,408	66,458,400	345,312,230
Pike	4,837	196,056	13,489,700	44,153,010
Portage	3,779	118,308	19,750,930	123,972,170
Preble	4,540	229,905	51,353,310	274,251,850
Putnum	9,164	286,744	52,931,020	276,031,620
Richland	5,945	207,463	31,213,300	153,223,640
Ross	5,108	313,635	33,993,590	129,284,390
Sandusky	4,882	212,315	32,904,550	171,832,260
Scioto	6,247	204,100	17,464,120	61,528,930
Seneca	6,298	312,999	63,097,730	307,205,980
Shelby	5,749	224,077	45,956,580	269,301,050
Stark	5,374	164,740	26,684,110	242,675,350
Summit	1,055	18,957	8,147,400	54,733,700
Trumbull	3,133	136,598	16,961,880	92,956,170
Tuscarawas	7,888	236,081	24,452,630	139,269,670
Union	5,083	231,047	40,659,120	285,043,490
Van Wert	5,052	244,714	55,696,560	244,695,890
Vinton	1,121	71,456	2,809,790	13,340,630
Warren	3,181	123,425	26,119,360	402,670,690
Washington	6,125	179,058	14,953,260	59,055,000
Wayne	6,567	261,096	59,694,280	338,710,350
Williams	4,577	229,374	30,068,600	169,363,840
Wood	9,566	325,213	90,094,600	323,213,800
Wyandot	5,709	231,708	29,884,400	190,824,710

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