



# Department of Taxation

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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 2014*

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 calendar year 2014.

In 2014, a total of 16.2 million acres were assessed at their current agricultural use value of \$10.5 billion as compared to the highest and best use value of \$20.4 billion, a reduction in assessed value of \$9.9 billion.

Taxable value of real property (before CAUV determination) ranged from a low of \$11.6 million in Cuyahoga County to a high of \$689.2 million in Mercer County. Taxable real property value after CAUV determination ranged from \$2.0 million in Cuyahoga County to approximately \$391.4 million in Wood County. The number of CAUV parcels varied from 177 in Cuyahoga County to 9,639 in Wood County, while the number of CAUV acres ranged from 2,184 in Cuyahoga County to 344,919 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 2014**

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	408,481	16,155,648	\$ 10,526,289,150	\$ 20,404,203,890
Adams	5,415	262,892	\$ 72,474,260	\$ 165,493,820
Allen	4,595	195,224	\$ 103,596,360	\$ 229,408,930
Ashland	5,050	210,971	\$ 151,050,440	\$ 271,769,700
Ashtabula	4,197	156,143	\$ 72,163,490	\$ 131,952,210
Athens	2,888	117,916	\$ 33,261,330	\$ 62,685,350
Auglaize	4,758	218,855	\$ 228,131,920	\$ 295,280,350
Belmont	2,809	118,446	\$ 16,634,890	\$ 46,080,280
Brown	5,424	252,037	\$ 78,336,970	\$ 214,877,430
Butler	3,947	138,143	\$ 126,536,170	\$ 308,872,910
Carroll	4,192	160,339	\$ 43,643,030	\$ 111,331,900
Champaign	5,592	236,989	\$ 162,535,350	\$ 321,385,500
Clark	4,273	178,637	\$ 135,604,890	\$ 264,321,660
Clermont	5,426	140,558	\$ 108,462,520	\$ 226,692,940
Clinton	4,608	218,835	\$ 225,187,000	\$ 312,425,270
Columbiana	4,484	172,758	\$ 62,151,160	\$ 130,910,440
Coshocton	4,870	223,165	\$ 44,976,470	\$ 204,727,130
Crawford	5,965	224,961	\$ 84,004,930	\$ 295,006,530
Cuyahoga	177	2,184	\$ 2,008,680	\$ 11,585,640
Darke	7,653	344,919	\$ 373,203,080	\$ 675,221,680
Defiance	5,005	225,031	\$ 200,426,690	\$ 270,992,910
Delaware	5,545	164,818	\$ 176,004,960	\$ 435,474,130
Erie	2,780	97,186	\$ 43,562,560	\$ 104,707,850
Fairfield	6,054	216,229	\$ 143,614,720	\$ 384,383,210
Fayette	4,109	236,768	\$ 122,179,060	\$ 256,953,480
Franklin	1,935	70,346	\$ 92,021,510	\$ 266,089,960
Fulton	5,162	222,254	\$ 231,746,360	\$ 353,618,420
Gallia	4,497	147,289	\$ 46,384,660	\$ 65,181,730
Geauga	2,772	75,613	\$ 44,983,810	\$ 119,085,920
Greene	4,242	169,943	\$ 190,283,050	\$ 360,576,770
Guernsey	3,985	164,095	\$ 29,987,030	\$ 79,245,740
Hamilton	1,241	27,572	\$ 30,644,560	\$ 119,529,390
Hancock	6,047	280,865	\$ 232,132,490	\$ 426,544,140
Hardin	5,413	275,625	\$ 289,617,070	\$ 361,566,720
Harrison	2,871	139,180	\$ 40,983,880	\$ 71,332,030
Henry	5,655	241,931	\$ 292,159,370	\$ 475,463,210
Highland	7,089	271,261	\$ 87,809,850	\$ 229,645,240
Hocking	1,074	63,707	\$ 14,462,440	\$ 21,372,230
Holmes	6,367	207,987	\$ 96,763,980	\$ 215,399,670
Huron	8,442	269,188	\$ 106,348,840	\$ 306,091,480
Jackson	2,911	107,209	\$ 31,820,550	\$ 50,913,420
Jefferson	2,487	112,066	\$ 14,719,670	\$ 51,232,660
Knox	6,517	259,325	\$ 181,454,500	\$ 280,368,220
Lake	913	17,220	\$ 6,645,880	\$ 40,012,860

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
Lawrence	5,275	120,706	\$ 22,943,150	\$ 41,256,020
Licking	6,039	264,278	\$ 194,780,000	\$ 465,324,290
Logan	5,297	243,147	\$ 157,361,780	\$ 309,869,640
Lorain	4,974	144,604	\$ 49,613,910	\$ 176,698,930
Lucas	2,753	64,769	\$ 36,386,750	\$ 123,577,850
Madison	3,476	265,242	\$ 305,580,400	\$ 537,914,880
Mahoning	3,854	110,205	\$ 64,255,530	\$ 98,826,030
Marion	4,579	210,784	\$ 163,175,580	\$ 208,741,040
Medina	4,560	125,412	\$ 78,395,620	\$ 254,342,910
Meigs	2,538	85,910	\$ 16,857,890	\$ 24,617,990
Mercer	5,358	265,569	\$ 275,687,110	\$ 689,151,800
Miami	5,207	203,838	\$ 161,067,070	\$ 364,545,730
Monroe	3,147	150,641	\$ 25,354,120	\$ 47,524,810
Montgomery	3,439	108,071	\$ 126,766,920	\$ 192,253,700
Morgan	4,787	141,737	\$ 20,781,370	\$ 48,656,150
Morrow	3,890	194,631	\$ 168,684,260	\$ 217,511,530
Muskingum	6,153	236,355	\$ 44,098,690	\$ 192,707,940
Noble	2,881	98,964	\$ 22,160,750	\$ 43,603,440
Ottawa	3,005	102,586	\$ 49,957,310	\$ 133,642,840
Paulding	4,538	242,794	\$ 159,056,510	\$ 274,477,020
Perry	2,456	117,796	\$ 49,452,220	\$ 55,062,940
Pickaway	5,512	268,304	\$ 286,750,580	\$ 461,112,720
Pike	5,097	200,426	\$ 40,124,120	\$ 55,257,460
Portage	3,977	120,914	\$ 35,219,810	\$ 129,416,230
Preble	4,735	230,009	\$ 233,617,380	\$ 383,572,350
Putnum	9,301	285,820	\$ 288,554,720	\$ 522,992,830
Richland	6,264	210,052	\$ 158,245,720	\$ 219,237,340
Ross	5,435	313,546	\$ 115,447,450	\$ 150,977,850
Sandusky	4,694	208,678	\$ 105,395,360	\$ 241,109,840
Scioto	6,646	210,939	\$ 56,497,250	\$ 82,269,560
Seneca	6,399	312,703	\$ 322,197,830	\$ 438,542,070
Shelby	5,816	223,026	\$ 221,553,650	\$ 460,654,210
Stark	5,658	147,504	\$ 34,207,970	\$ 223,930,020
Summit	1,300	20,846	\$ 18,757,420	\$ 57,609,970
Trumbull	3,233	138,208	\$ 75,046,050	\$ 99,587,920
Tuscarawas	7,971	239,842	\$ 61,087,110	\$ 142,524,910
Union	5,121	223,293	\$ 161,264,200	\$ 352,106,330
Van Wert	5,236	244,441	\$ 287,189,750	\$ 442,684,590
Vinton	1,355	69,106	\$ 8,448,810	\$ 17,697,590
Warren	3,582	125,634	\$ 52,862,370	\$ 256,550,330
Washington	6,480	185,419	\$ 38,493,110	\$ 70,316,260
Wayne	6,957	264,759	\$ 217,788,080	\$ 478,589,240
Williams	4,606	227,062	\$ 94,162,640	\$ 208,161,190
Wood	9,639	319,944	\$ 391,388,500	\$ 464,190,810
Wyandot	5,825	230,455	\$ 158,851,900	\$ 318,993,730

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