



Department of Taxation

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Table PD-32
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REAL ESTATE TAXES:

Number of CAUV Parcels and Acres, Taxable Value of Real Property before CAUV, and Taxable Current Agricultural Use Value (CAUV) of Real Property, by County, Calendar Year 2016

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 taxable property values – defined as 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 2016.

In 2016, a total of 16.2 million acres were assessed at their current agricultural use value of \$11.8 billion as compared to the highest and best use value of \$22.0 billion, a reduction in assessed value of \$10.2 billion.

The number of CAUV parcels varied from 184 in Cuyahoga County to 9,606 in Wood County, while the number of CAUV acres ranged from 2,216 in Cuyahoga County to 344,233 in Darke County. Taxable real property value, after CAUV determination, ranged from \$2.6 million in Cuyahoga County to approximately \$389.7 million in Wood County. And, taxable value of real property, before CAUV determination, ranged from a low of \$12.3 million in Cuyahoga County to a high of \$687.5 million in Mercer 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 2016

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	410,578	16,169,932	\$ 11,775,909,616	\$ 22,017,184,298
Adams	5,293	261,199	\$ 73,581,460	\$ 185,873,030
Allen	4,571	194,343	\$ 189,398,440	\$ 330,108,360
Ashland	5,134	210,519	\$ 148,903,830	\$ 271,952,290
Ashtabula	4,240	186,900	\$ 73,556,340	\$ 133,873,120
Athens	2,777	113,359	\$ 32,054,950	\$ 60,717,920
Auglaize	4,770	218,624	\$ 227,720,430	\$ 294,979,320
Belmont	2,865	118,787	\$ 23,053,710	\$ 49,447,510
Brown	5,157	247,619	\$ 135,232,540	\$ 231,034,460
Butler	3,980	136,679	\$ 125,378,850	\$ 303,461,600
Carroll	4,187	160,656	\$ 42,652,690	\$ 121,936,300
Champaign	5,620	237,240	\$ 182,758,940	\$ 352,505,130
Clark	4,266	178,208	\$ 156,245,910	\$ 304,762,070
Clermont	5,467	141,938	\$ 107,103,760	\$ 190,031,480
Clinton	4,737	220,830	\$ 226,819,960	\$ 315,752,360
Columbiana	4,671	174,300	\$ 64,055,620	\$ 145,315,650
Coshocton	4,964	226,067	\$ 71,439,350	\$ 297,735,740
Crawford	6,012	225,659	\$ 167,854,490	\$ 401,455,680
Cuyahoga	184	2,216	\$ 2,626,260	\$ 12,308,485
Darke	7,697	344,233	\$ 372,395,040	\$ 674,786,260
Defiance	5,010	224,242	\$ 199,840,440	\$ 270,114,290
Delaware	5,513	162,283	\$ 172,401,490	\$ 418,671,700
Erie	2,801	97,212	\$ 77,376,810	\$ 165,822,050
Fairfield	6,040	215,698	\$ 157,419,920	\$ 386,859,570
Fayette	4,170	238,612	\$ 236,961,580	\$ 265,590,900
Franklin	1,810	68,300	\$ 90,678,110	\$ 245,352,060
Fulton	5,153	221,583	\$ 230,918,050	\$ 352,344,790
Gallia	4,454	145,291	\$ 45,610,830	\$ 64,368,570
Geauga	2,808	75,828	\$ 45,134,200	\$ 119,814,780
Greene	4,237	169,281	\$ 189,684,880	\$ 357,858,660
Guernsey	4,029	165,033	\$ 45,663,290	\$ 102,100,410
Hamilton	1,249	27,139	\$ 30,821,760	\$ 116,098,100
Hancock	6,042	280,085	\$ 267,099,410	\$ 621,652,490
Hardin	5,371	273,922	\$ 286,946,850	\$ 358,405,730
Harrison	2,911	141,178	\$ 40,072,560	\$ 73,219,990
Henry	5,672	241,561	\$ 291,468,480	\$ 474,406,840
Highland	7,109	270,401	\$ 164,095,930	\$ 250,810,180
Hocking	1,055	62,951	\$ 15,828,890	\$ 34,804,530
Holmes	6,498	207,672	\$ 102,993,270	\$ 287,040,250
Huron	8,408	268,976	\$ 176,906,780	\$ 486,457,040
Jackson	3,011	109,659	\$ 32,256,170	\$ 51,649,620
Jefferson	2,459	112,579	\$ 16,259,900	\$ 56,490,350
Knox	6,527	258,656	\$ 180,902,360	\$ 279,553,060
Lake	912	17,447	\$ 9,106,540	\$ 40,262,480
Lawrence	5,273	119,988	\$ 23,132,670	\$ 41,420,390

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	6,208	269,153	\$ 196,506,000	\$ 464,728,200
Logan	5,327	242,586	\$ 177,112,210	\$ 353,083,840
Lorain	5,038	144,078	\$ 79,493,640	\$ 184,088,210
Lucas	2,779	64,624	\$ 66,617,530	\$ 121,976,540
Madison	3,521	264,981	\$ 305,121,820	\$ 537,675,610
Mahoning	3,847	109,870	\$ 63,979,520	\$ 98,315,710
Marion	4,580	210,797	\$ 192,988,300	\$ 226,320,630
Medina	4,477	124,430	\$ 79,732,450	\$ 251,510,340
Meigs	2,575	86,583	\$ 16,922,700	\$ 26,506,410
Mercer	5,401	264,919	\$ 274,931,470	\$ 687,532,710
Miami	5,278	202,957	\$ 183,104,920	\$ 436,722,410
Monroe	3,130	147,380	\$ 25,211,140	\$ 70,876,160
Montgomery	3,445	107,167	\$ 126,591,060	\$ 193,086,840
Morgan	4,851	144,568	\$ 30,279,020	\$ 55,004,210
Morrow	4,276	194,196	\$ 168,217,260	\$ 217,513,350
Muskingum	6,345	245,217	\$ 70,842,890	\$ 199,513,570
Noble	2,822	95,850	\$ 21,498,120	\$ 42,240,310
Ottawa	3,007	102,576	\$ 92,962,150	\$ 142,095,910
Paulding	4,603	242,481	\$ 183,928,890	\$ 396,137,520
Perry	2,458	116,068	\$ 48,699,740	\$ 54,639,290
Pickaway	5,423	266,453	\$ 283,836,190	\$ 457,041,070
Pike	5,027	199,146	\$ 46,634,390	\$ 54,938,440
Portage	4,001	120,849	\$ 53,497,800	\$ 130,081,490
Preble	4,777	230,131	\$ 233,710,180	\$ 383,712,020
Putnum	9,346	285,381	\$ 288,026,360	\$ 522,047,650
Richland	6,334	210,038	\$ 158,133,070	\$ 219,133,220
Ross	5,470	311,066	\$ 135,748,960	\$ 168,797,280
Sandusky	4,675	208,284	\$ 200,238,150	\$ 330,022,670
Scioto	6,674	211,130	\$ 57,906,450	\$ 93,184,840
Seneca	6,440	312,757	\$ 321,919,780	\$ 438,492,210
Shelby	5,801	222,237	\$ 220,346,630	\$ 457,027,950
Stark	5,631	146,448	\$ 68,356,676	\$ 233,678,703
Summit	1,332	21,279	\$ 19,510,680	\$ 58,723,840
Trumbull	3,230	137,773	\$ 74,460,160	\$ 99,521,480
Tuscarawas	7,986	240,502	\$ 65,017,130	\$ 170,949,470
Union	5,112	222,680	\$ 185,426,700	\$ 405,222,900
Van Wert	5,241	244,358	\$ 287,343,100	\$ 507,114,720
Vinton	1,367	69,299	\$ 12,156,860	\$ 17,764,890
Warren	3,677	126,553	\$ 93,425,570	\$ 260,284,360
Washington	6,626	186,492	\$ 42,960,180	\$ 83,499,560
Wayne	7,188	266,057	\$ 219,064,720	\$ 487,279,310
Williams	4,630	226,840	\$ 179,509,540	\$ 265,952,150
Wood	9,606	318,785	\$ 389,732,450	\$ 461,169,060
Wyandot	5,902	229,961	\$ 181,793,320	\$ 352,771,650

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