
REAL ESTATE TAXES:

Table PD-32
No. 08 (2004)
January 26, 2004

**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 2002**

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 2002.

In 2002, taxable value of real property before CAUV determination ranged from a low of \$9.2 million in Vinton County to a high of \$316.8 million in Delaware County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$64.4 million in Wood County. The number of CAUV parcels varied from 185 in Cuyahoga County to 9,519 in Wood County, while the number of CAUV acres ranged from 2,399 in Cuyahoga County to 348,096 in Darke County. A total of 16.0 million acres were assessed at their current agricultural use value of \$2.3 billion as compared to the highest and best use value of \$10.9 billion, a reduction in assessed value of \$8.6 billion.

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 2002**

<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	372,049	16,023,162	\$2,320,628,290	\$10,882,877,890
Adams	4,509	252,045	18,877,240	74,683,930
Allen	4,619	201,636	40,912,110	129,969,190
Ashland	4,207	212,449	25,374,720	152,484,080
Ashtabula	4,235	194,889	11,209,170	82,799,360
Athens	2,167	97,776	7,111,320	23,752,530
Auglaize	4,740	223,348	32,880,360	154,204,340
Belmont	2,096	95,670	6,010,640	16,690,720
Brown	4,387	246,711	30,048,220	108,303,720
Butler	3,633	147,749	31,596,330	240,656,970
Carroll	3,619	152,667	12,507,620	58,021,750
Champaign	5,239	238,103	41,196,920	181,385,600
Clark	3,959	176,096	37,776,680	112,511,830
Clermont	4,105	139,896	21,663,450	134,693,260
Clinton	3,669	220,272	33,365,480	168,890,220
Columbiana	3,705	155,970	16,785,080	77,199,400
Coshocton	4,453	203,501	14,797,650	78,665,460
Crawford	5,724	229,598	31,539,260	159,921,320
Cuyahoga	185	2,399	1,451,550	11,927,620
Darke	7,226	348,096	60,939,850	309,510,910
Defiance	4,867	230,425	30,374,060	130,340,680
Delaware	4,949	171,827	35,500,070	316,792,600
Erie	2,584	98,113	19,363,620	80,918,090
Fairfield	4,991	220,860	42,552,550	267,302,050
Fayette	3,715	237,855	50,204,110	162,367,180
Franklin	1,975	82,287	28,656,310	185,713,210
Fulton	5,175	229,047	39,061,350	213,504,650
Gallia	3,819	136,003	10,764,040	27,812,950
Geauga	2,193	69,043	10,414,240	77,744,870
Greene	4,135	176,396	36,956,800	182,954,340
Guernsey	3,523	157,304	11,952,460	32,768,540
Hamilton	1,228	29,561	9,808,010	108,000,940
Hancock	5,950	293,495	57,561,440	219,041,700
Hardin	5,242	277,726	39,070,430	158,804,680
Harrison	2,097	110,432	6,141,140	24,612,560
Henry	5,445	245,574	46,805,260	206,390,480
Highland	6,843	279,602	38,396,030	106,785,820
Hocking	705	55,798	4,050,760	13,841,770
Holmes	5,837	203,339	29,197,080	121,175,540

<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	8,582	271,329	\$38,436,920	\$156,588,440
Jackson	1,911	71,093	4,286,900	14,776,620
Jefferson	1,823	85,764	4,096,480	17,370,720
Knox	5,864	252,283	27,090,410	137,804,140
Lake	998	18,382	4,675,730	29,711,950
Lawrence	4,358	110,916	6,457,150	19,211,330
Licking	5,503	259,288	36,104,790	244,383,320
Logan	4,574	243,900	36,341,880	130,448,640
Lorain	4,598	143,134	24,446,620	117,568,130
Lucas	2,731	68,259	21,670,680	147,584,580
Madison	2,986	267,155	49,157,740	230,567,940
Mahoning	3,494	105,153	9,089,350	62,049,250
Marion	4,612	212,405	40,983,400	122,938,120
Medina	4,485	133,468	31,729,300	190,411,810
Meigs	2,174	74,640	4,488,340	14,732,470
Mercer	5,090	268,557	39,007,360	276,969,500
Miami	4,541	205,948	46,289,470	184,453,770
Monroe	2,807	147,107	7,297,720	23,255,800
Montgomery	3,142	111,571	23,774,860	126,466,700
Morgan	4,329	134,499	8,157,840	23,205,100
Morrow	3,358	200,682	23,284,820	126,474,800
Muskingum	4,791	203,670	16,151,590	66,483,710
Noble	2,503	93,948	5,873,230	20,955,460
Ottawa	2,942	109,536	22,804,430	81,591,990
Paulding	4,121	244,794	34,254,460	131,954,160
Perry	1,713	107,135	8,461,520	32,627,200
Pickaway	5,360	276,025	45,645,510	199,751,110
Pike	4,285	171,500	10,931,380	36,375,880
Portage	3,475	117,734	16,351,820	94,121,230
Preble	4,305	233,706	37,645,990	181,435,910
Putnum	8,839	288,558	40,315,620	221,381,760
Richland	5,880	219,160	25,174,480	118,531,180
Ross	4,429	309,085	34,695,020	100,066,100
Sandusky	4,830	215,556	41,361,530	113,708,640
Scioto	5,674	188,070	11,903,150	43,710,740
Seneca	6,341	318,152	43,900,580	256,602,530
Shelby	5,667	227,550	34,319,630	155,719,790
Stark	5,157	159,192	30,974,980	156,337,350
Summit	861	19,314	5,830,160	41,362,670
Trumbull	3,065	135,188	11,557,010	54,852,910
Tuscarawas	8,205	243,892	23,114,450	113,591,440
Union	5,352	239,050	46,015,800	188,954,800
Van Wert	4,884	245,870	40,754,520	198,287,040
Vinton	853	62,100	2,235,710	9,180,530
Warren	3,148	133,417	26,807,750	172,901,410
Washington	5,702	172,203	12,349,810	47,624,170
Wayne	6,428	263,881	42,890,970	211,850,350
Williams	4,520	233,668	37,869,130	99,820,260
Wood	9,519	329,026	64,449,730	284,698,110
Wyandot	5,490	233,090	36,247,160	138,281,470

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