



Department of Taxation

Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3961 Fax (614)752-0700

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 2015

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 2015.

In 2015, a total of 16.1 million acres were assessed at their current agricultural use value of \$11.5 billion as compared to the highest and best use value of \$21.2 billion, a reduction in assessed value of \$9.7 billion.

The number of CAUV parcels varied from 183 in Cuyahoga County to 9,621 in Wood County, while the number of CAUV acres ranged from 2,215 in Cuyahoga County to 344,568 in Darke County. Taxable real property value, after CAUV determination, ranged from \$2.5 million in Cuyahoga County to approximately \$390.7 million in Wood County. And, taxable value of real property, before CAUV determination, ranged from a low of \$12.6 million in Cuyahoga County to a high of \$688.1 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 2015

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	409,501	16,116,898	\$ 11,512,585,665	\$ 21,195,578,535
Adams	5,397	263,118	\$ 72,558,630	\$ 165,630,970
Allen	4,586	195,135	\$ 190,234,200	\$ 331,280,470
Ashland	5,012	209,855	\$ 148,617,800	\$ 270,764,230
Ashtabula	4,209	116,632	\$ 72,984,000	\$ 132,354,640
Athens	2,934	118,978	\$ 33,538,110	\$ 63,263,960
Auglaize	4,774	218,634	\$ 227,758,470	\$ 295,026,830
Belmont	2,797	117,712	\$ 22,789,060	\$ 49,265,580
Brown	5,310	250,170	\$ 136,592,530	\$ 233,840,510
Butler	3,979	137,561	\$ 125,794,810	\$ 306,529,630
Carroll	4,183	160,732	\$ 43,998,330	\$ 111,663,910
Champaign	5,586	237,332	\$ 162,821,780	\$ 321,767,570
Clark	4,273	178,078	\$ 136,142,630	\$ 265,093,830
Clermont	5,412	152,539	\$ 106,812,970	\$ 189,525,690
Clinton	4,719	220,793	\$ 226,823,420	\$ 314,612,320
Columbiana	4,554	173,575	\$ 62,444,100	\$ 131,803,570
Coshocton	4,885	224,065	\$ 70,821,140	\$ 294,755,210
Crawford	5,986	226,238	\$ 168,240,610	\$ 402,433,440
Cuyahoga	183	2,215	\$ 2,517,865	\$ 12,589,745
Darke	7,678	344,568	\$ 372,797,800	\$ 675,145,610
Defiance	5,019	224,940	\$ 200,225,530	\$ 270,724,380
Delaware	5,553	164,059	\$ 175,763,280	\$ 427,935,360
Erie	2,778	96,812	\$ 77,180,250	\$ 165,209,760
Fairfield	6,070	216,121	\$ 143,846,280	\$ 385,054,860
Fayette	4,064	230,015	\$ 228,895,650	\$ 257,777,930
Franklin	1,927	69,723	\$ 90,191,420	\$ 250,913,840
Fulton	5,160	222,103	\$ 231,347,670	\$ 353,014,360
Gallia	4,473	146,332	\$ 45,641,880	\$ 64,620,470
Geauga	2,803	75,772	\$ 45,202,810	\$ 119,321,480
Greene	4,219	169,095	\$ 189,762,930	\$ 357,472,580
Guernsey	3,997	163,575	\$ 46,920,900	\$ 101,582,980
Hamilton	1,236	27,120	\$ 29,843,260	\$ 114,811,930
Hancock	6,041	280,427	\$ 231,822,470	\$ 425,931,030
Hardin	5,405	275,267	\$ 288,450,240	\$ 360,200,090
Harrison	2,874	140,449	\$ 39,837,880	\$ 72,756,130
Henry	5,659	241,712	\$ 291,827,080	\$ 474,902,750
Highland	7,103	271,137	\$ 164,257,970	\$ 251,231,800
Hocking	1,051	62,663	\$ 15,603,320	\$ 21,033,780
Holmes	6,437	207,240	\$ 96,710,280	\$ 215,500,900
Huron	8,440	269,134	\$ 177,203,100	\$ 486,913,600
Jackson	2,928	107,749	\$ 31,884,290	\$ 51,061,010
Jefferson	2,462	112,110	\$ 16,209,350	\$ 56,154,360
Knox	6,523	258,933	\$ 181,139,990	\$ 279,956,710
Lake	907	17,258	\$ 8,862,230	\$ 39,704,750

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	5,305	120,996	\$ 23,030,540	\$ 41,378,980
Licking	6,091	266,187	\$ 194,641,040	\$ 463,744,750
Logan	5,289	242,657	\$ 157,149,050	\$ 308,320,360
Lorain	4,964	144,077	\$ 79,464,910	\$ 180,732,300
Lucas	2,805	64,255	\$ 66,877,720	\$ 122,446,220
Madison	3,490	265,169	\$ 305,410,660	\$ 537,653,830
Mahoning	3,839	109,724	\$ 63,962,690	\$ 98,236,620
Marion	4,567	210,853	\$ 168,483,100	\$ 208,624,380
Medina	4,524	125,620	\$ 79,148,930	\$ 253,941,000
Meigs	2,546	86,390	\$ 16,944,340	\$ 24,746,240
Mercer	5,373	265,126	\$ 275,222,970	\$ 688,119,980
Miami	5,265	203,693	\$ 161,078,620	\$ 364,951,660
Monroe	3,141	149,569	\$ 25,238,340	\$ 47,517,860
Montgomery	3,459	107,986	\$ 127,016,590	\$ 195,106,330
Morgan	4,810	142,688	\$ 29,990,300	\$ 53,977,400
Morrow	4,168	194,495	\$ 168,464,630	\$ 217,750,270
Muskingum	6,188	242,159	\$ 70,166,560	\$ 196,305,280
Noble	2,860	97,728	\$ 21,893,420	\$ 43,164,780
Ottawa	3,016	102,804	\$ 93,461,470	\$ 142,457,740
Paulding	4,580	242,777	\$ 158,844,450	\$ 274,463,960
Perry	2,483	116,916	\$ 49,126,240	\$ 55,034,940
Pickaway	5,462	267,737	\$ 285,583,750	\$ 459,477,600
Pike	5,071	199,754	\$ 46,751,720	\$ 55,019,530
Portage	3,980	120,593	\$ 53,436,150	\$ 129,503,100
Preble	4,756	230,043	\$ 233,639,970	\$ 383,598,530
Putnum	9,307	285,619	\$ 288,311,990	\$ 522,560,930
Richland	6,297	210,026	\$ 158,149,680	\$ 219,114,200
Ross	5,497	313,536	\$ 115,534,440	\$ 151,555,740
Sandusky	4,698	208,836	\$ 200,506,070	\$ 330,581,450
Scioto	6,657	211,024	\$ 56,436,870	\$ 82,265,710
Seneca	6,399	312,726	\$ 321,856,670	\$ 438,215,300
Shelby	5,800	222,573	\$ 220,660,870	\$ 458,025,940
Stark	5,664	147,405	\$ 68,909,600	\$ 233,941,340
Summit	1,321	20,906	\$ 19,099,570	\$ 57,546,570
Trumbull	3,214	137,276	\$ 74,601,960	\$ 99,198,810
Tuscarawas	7,947	239,153	\$ 60,813,000	\$ 142,490,990
Union	5,118	223,182	\$ 161,230,640	\$ 350,855,070
Van Wert	5,247	244,279	\$ 287,393,480	\$ 507,034,010
Vinton	1,368	69,335	\$ 12,161,610	\$ 17,776,520
Warren	3,636	126,092	\$ 93,162,450	\$ 263,727,230
Washington	6,534	185,300	\$ 38,501,380	\$ 70,181,860
Wayne	7,098	265,480	\$ 218,334,040	\$ 484,908,840
Williams	4,617	226,656	\$ 179,562,530	\$ 265,974,960
Wood	9,621	319,640	\$ 390,719,450	\$ 463,564,440
Wyandot	5,843	230,184	\$ 158,692,890	\$ 318,650,430

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