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**REAL ESTATE TAXES:**

Table PD-32  
No. 18 (2005)  
March 02, 2005

**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 2003**

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 2003.

In 2003, a total of 16.0 million acres were assessed at their current agricultural use value of \$2.2 billion as compared to the highest and best use value of \$11.2 billion, a reduction in assessed value of \$9.0 billion.

Taxable value of real property before CAUV determination ranged from a low of \$10.2 million in Vinton County to a high of \$315.0 million in Delaware County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$64.7 million in Wood County. The number of CAUV parcels varied from 186 in Cuyahoga County to 9,520 in Wood County, while the number of CAUV acres ranged from 2,404 in Cuyahoga County to 347,904 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 2003**

<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	374,531	16,006,499	\$2,225,114,330	\$11,231,752,440
Adams	4,615	251,454	18,844,560	74,693,520
Allen	4,642	201,043	33,557,850	171,808,830
Ashland	4,283	211,448	25,405,610	151,833,780
Ashtabula	4,342	197,425	11,408,380	84,147,690
Athens	2,202	98,734	7,159,300	24,078,550
Auglaize	4,741	222,591	32,707,970	153,623,580
Belmont	2,191	99,113	5,945,840	19,793,560
Brown	4,584	248,764	25,048,980	125,667,570
Butler	3,619	145,604	31,396,790	234,911,640
Carroll	3,664	152,515	12,608,370	58,211,200
Champaign	5,250	236,875	41,000,140	180,609,610
Clark	3,963	177,489	38,157,650	113,252,860
Clermont	4,189	139,347	22,030,470	134,979,140
Clinton	3,791	219,414	33,375,900	169,517,910
Columbiana	3,759	156,421	16,868,180	77,728,970
Coshocton	4,510	203,945	14,768,500	112,522,050
Crawford	5,718	229,397	22,444,640	168,655,030
Cuyahoga	186	2,404	1,530,420	12,693,280
Darke	7,260	347,904	60,925,310	309,574,320
Defiance	4,850	230,221	30,358,000	130,364,070
Delaware	5,000	170,733	33,490,960	314,980,920
Erie	2,598	98,340	15,712,550	93,548,810
Fairfield	4,968	217,972	42,204,910	260,727,490
Fayette	3,760	237,583	37,461,730	168,874,970
Franklin	1,936	79,824	26,571,320	184,848,870
Fulton	5,189	228,565	38,768,720	213,214,300
Gallia	3,952	139,303	11,001,470	28,408,960
Geauga	2,209	68,776	10,436,400	77,741,580
Greene	4,168	175,995	36,956,030	183,882,620
Guernsey	3,589	158,743	10,236,640	54,968,810
Hamilton	1,211	29,198	10,029,550	104,299,670
Hancock	5,927	292,499	57,345,260	218,345,700
Hardin	5,271	277,249	38,950,610	158,501,640
Harrison	2,174	117,179	6,366,130	24,847,420
Henry	5,437	244,561	46,355,850	205,165,920
Highland	6,864	278,284	28,739,340	122,694,480
Hocking	744	58,230	4,275,510	14,512,490
Holmes	5,862	202,258	29,353,580	120,720,290

<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	8,603	271,037	\$27,543,000	\$181,751,870
Jackson	1,954	71,998	4,340,730	14,978,450
Jefferson	1,906	89,049	4,843,670	20,178,630
Knox	5,967	253,852	27,208,260	138,340,270
Lake	973	18,118	5,335,290	34,532,530
Lawrence	4,362	110,652	6,506,250	19,238,670
Licking	5,284	251,083	35,054,300	237,594,290
Logan	4,653	243,694	36,384,060	130,535,930
Lorain	4,619	143,198	23,799,020	134,619,040
Lucas	2,760	68,147	19,179,780	155,389,160
Madison	3,060	267,713	49,828,080	230,867,430
Mahoning	3,508	105,400	9,120,210	62,592,480
Marion	4,680	213,077	41,078,790	123,196,890
Medina	4,506	131,669	31,373,440	192,363,190
Meigs	2,155	73,453	4,452,940	14,530,900
Mercer	5,115	268,271	38,949,190	276,551,170
Miami	4,624	205,254	46,368,270	184,590,440
Monroe	2,817	148,587	7,285,290	23,429,220
Montgomery	3,166	111,503	28,491,710	126,715,040
Morgan	4,348	133,994	8,648,250	26,222,430
Morrow	3,262	196,977	26,436,480	123,959,130
Muskingum	4,897	204,473	14,590,550	76,089,390
Noble	2,600	95,316	6,019,740	21,184,930
Ottawa	2,953	109,461	17,312,320	85,775,770
Paulding	4,163	244,805	34,267,310	132,027,940
Perry	1,708	106,179	8,604,970	32,303,220
Pickaway	5,366	274,998	45,923,820	199,859,490
Pike	4,314	171,484	10,625,810	36,402,050
Portage	3,478	117,404	16,638,400	105,627,430
Preble	4,352	233,564	37,540,480	181,388,390
Putnum	8,897	288,193	40,194,470	221,023,500
Richland	5,883	217,349	25,036,120	117,751,670
Ross	4,524	307,629	34,598,160	100,234,460
Sandusky	4,842	215,984	32,758,380	157,594,500
Scioto	5,748	192,413	12,273,560	44,727,280
Seneca	6,268	316,969	43,574,380	255,599,440
Shelby	5,696	226,838	34,192,380	154,109,250
Stark	5,218	156,211	27,569,840	146,701,150
Summit	888	18,762	6,081,090	41,765,420
Trumbull	3,040	133,956	11,465,140	54,358,010
Tuscarawas	8,134	241,141	23,034,830	112,476,180
Union	5,405	237,745	45,720,310	187,714,540
Van Wert	4,918	245,735	40,620,240	198,076,330
Vinton	896	63,776	2,315,670	10,155,050
Warren	3,124	131,691	22,863,680	255,362,990
Washington	5,778	174,460	12,606,160	45,831,360
Wayne	6,352	262,474	37,216,570	209,704,320
Williams	4,522	232,751	28,635,730	114,362,000
Wood	9,520	327,980	64,654,790	284,434,670
Wyandot	5,507	232,625	36,153,000	137,982,450

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