
REAL ESTATE TAXES:

Table PD-32
No. 79 (2006)
October 16, 2006

**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 2005**

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 2005.

In 2005, a total of 16.0 million acres were assessed at their current agricultural use value of \$1.8 billion as compared to the highest and best use value of \$12.9 billion, a reduction in assessed value of \$11.0 billion.

Taxable value of real property before CAUV determination ranged from a low of \$10.8 million in Vinton County to a high of \$407.5 million in Licking County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$48.2 million in Wood County. The number of CAUV parcels varied from 185 in Cuyahoga County to 9,477 in Wood County, while the number of CAUV acres ranged from 2,376 in Cuyahoga County to 347,134 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 2005**

<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	381,958	15,998,234	\$1,817,459,950	\$12,863,218,938
Adams	4,810	255,120	15,980,570	106,815,050
Allen	4,735	200,705	33,514,780	172,285,500
Ashland	4,469	210,532	22,242,220	170,158,340
Ashtabula	4,589	201,006	12,229,840	95,941,610
Athens	2,428	104,817	8,329,450	32,054,460
Auglaize	4,734	221,268	21,203,300	177,013,140
Belmont	2,321	101,833	6,049,700	20,306,600
Brown	4,761	247,700	24,861,730	125,788,188
Butler	3,598	139,335	29,511,490	250,116,830
Carroll	3,830	155,018	11,286,610	64,969,290
Champaign	5,390	239,056	26,137,750	197,384,500
Clark	4,020	179,672	27,484,730	124,687,270
Clermont	4,508	137,206	21,136,480	153,894,480
Clinton	4,355	218,868	22,297,950	198,616,860
Columbiana	3,950	160,965	14,168,090	91,773,690
Coshocton	4,641	208,849	15,327,490	115,077,360
Crawford	5,781	228,640	22,197,160	167,986,400
Cuyahoga	185	2,376	1,501,710	13,230,890
Darke	7,406	347,134	40,238,140	365,566,950
Defiance	4,923	229,741	21,995,110	144,647,430
Delaware	5,173	167,867	24,894,600	395,537,420
Erie	2,634	97,386	16,465,920	92,674,960
Fairfield	5,467	215,554	32,583,100	278,689,770
Fayette	3,839	236,757	37,167,870	168,622,660
Franklin	1,753	75,610	23,061,130	198,002,970
Fulton	5,170	227,003	30,064,320	213,735,720
Gallia	3,974	137,796	12,028,530	40,795,700
Geauga	2,351	68,614	11,359,810	88,210,650
Greene	4,146	173,062	30,699,850	205,973,230
Guernsey	3,897	169,404	11,774,780	58,096,840
Hamilton	1,263	29,568	16,483,460	112,177,400
Hancock	5,967	291,195	32,821,400	255,855,850
Hardin	5,280	276,443	23,548,050	191,917,800
Harrison	2,206	117,031	6,619,520	33,428,070
Henry	5,477	244,121	33,022,330	225,329,340
Highland	6,863	275,688	28,668,230	122,264,590
Hocking	792	57,604	4,453,790	17,039,790
Holmes	5,822	202,324	30,473,020	150,467,510

<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	8,595	269,671	\$27,121,910	\$180,890,400
Jackson	2,008	73,349	5,154,590	22,834,770
Jefferson	2,000	92,676	5,036,940	21,123,790
Knox	6,090	253,988	25,280,080	173,121,710
Lake	962	17,263	5,110,190	31,727,000
Lawrence	4,761	116,940	9,475,850	35,570,800
Licking	5,401	248,859	31,198,550	407,479,040
Logan	4,781	242,899	22,808,260	147,918,860
Lorain	4,580	139,875	23,344,810	133,945,250
Lucas	2,579	65,624	18,308,530	146,180,590
Madison	3,174	267,261	34,026,350	291,449,680
Mahoning	3,560	106,345	10,293,340	86,189,030
Marion	4,638	212,485	24,256,590	134,693,650
Medina	4,471	128,099	32,658,030	216,225,090
Meigs	2,234	75,007	4,153,190	16,658,510
Mercer	5,189	267,616	27,291,190	336,912,010
Miami	4,787	204,853	31,804,590	194,935,510
Monroe	2,965	150,933	8,754,180	32,084,080
Montgomery	3,156	110,969	23,047,300	141,040,970
Morgan	4,509	136,611	8,867,570	26,821,990
Morrow	3,336	195,220	21,587,880	161,641,360
Muskingum	5,037	207,187	14,359,850	77,991,350
Noble	2,690	96,448	5,839,420	24,993,600
Ottawa	2,912	106,497	16,195,270	83,771,670
Paulding	4,239	244,109	18,948,660	144,631,560
Perry	1,831	109,277	7,256,620	39,800,120
Pickaway	5,393	272,710	36,456,050	291,358,720
Pike	4,386	171,842	9,796,050	39,351,680
Portage	3,593	116,653	16,800,560	105,749,000
Preble	4,437	231,313	26,495,500	268,874,640
Putnum	9,011	287,594	26,312,840	248,127,180
Richland	5,843	210,012	20,677,640	153,923,720
Ross	4,801	308,213	24,256,190	116,973,970
Sandusky	4,888	215,000	32,475,960	157,266,140
Scioto	5,945	196,628	14,600,620	53,813,610
Seneca	6,255	316,144	29,994,510	296,810,610
Shelby	5,714	225,661	22,254,950	182,449,640
Stark	5,321	161,375	25,427,690	150,820,900
Summit	957	19,155	7,025,920	50,885,290
Trumbull	3,033	133,695	13,912,930	91,673,910
Tuscarawas	8,085	238,784	22,135,950	126,709,820
Union	5,245	233,229	29,240,780	211,832,640
Van Wert	4,981	245,114	24,319,990	218,120,320
Vinton	1,003	67,985	2,574,370	10,848,540
Warren	3,100	126,475	22,148,420	240,488,670
Washington	5,827	174,152	13,065,560	52,133,640
Wayne	6,556	261,636	35,073,590	251,575,770
Williams	4,546	230,752	28,232,420	113,493,930
Wood	9,477	329,009	48,151,930	325,531,250
Wyandot	5,568	232,172	19,965,780	156,637,850

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