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Table PD-32  
No. 56 (2011)  
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**REAL ESTATE TAXES:**

*Taxable Current Agricultural Use Value (CAUV) of Real Property, Taxable Value of Real Property before CAUV, and Number of CAUV Acres and Parcels, by County, Calendar Year 2010*

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 calendar year 2010.

In 2010, a total of 16.1 million acres were assessed at their current agricultural use value of \$3.6 billion as compared to the highest and best use value of \$15.8 billion, a reduction in assessed value of \$12.2 billion.

Taxable value of real property before CAUV determination ranged from a low of \$13.7 million in Cuyahoga County to a high of \$446.4 million in Darke County. Taxable real property value after CAUV determination ranged from \$1.9 million in Cuyahoga County to approximately \$104.3 million in Hancock County. The number of CAUV parcels varied from 191 in Cuyahoga County to 9,613 in Wood County, while the number of CAUV acres ranged from 2,242 in Cuyahoga County to 344,925 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 2010**

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	399,040	16,136,460	\$3,621,292,584	\$15,789,157,320
Adams	5,188	261,236	33,098,680	155,056,330
Allen	4,573	195,379	70,714,720	210,591,310
Ashland	4,764	209,827	33,651,990	181,496,820
Ashtabula	4,123	182,574	12,659,820	107,475,690
Athens	2,804	116,403	10,615,290	49,748,710
Auglaize	4,722	219,336	45,135,870	194,725,560
Belmont	2,669	112,364	11,204,350	32,020,410
Brown	5,187	254,105	53,795,040	176,008,530
Butler	3,766	137,341	41,677,200	306,898,750
Carroll	3,990	158,406	20,169,640	80,130,770
Champaign	5,621	236,419	72,541,120	241,154,810
Clark	4,147	176,680	65,443,180	160,027,870
Clermont	5,111	137,653	30,726,530	165,814,110
Clinton	4,582	217,983	46,672,980	218,893,660
Columbiana	4,283	169,608	31,078,550	118,094,240
Coshocton	4,829	214,838	30,467,080	198,441,060
Crawford	5,847	226,845	54,899,960	209,675,050
Cuyahoga	191	2,242	1,899,630	13,699,200
Darke	7,496	344,925	80,283,480	446,447,790
Defiance	4,862	225,204	39,186,030	151,635,600
Delaware	5,435	166,195	44,270,130	429,458,340
Erie	2,676	97,300	29,832,800	104,585,990
Fairfield	6,027	216,183	79,077,320	320,291,980
Fayette	4,047	234,452	82,195,090	210,348,120
Franklin	1,730	72,143	33,466,900	220,430,730
Fulton	5,111	223,855	51,064,900	225,188,120
Gallia	4,325	142,554	14,386,410	60,051,680
Geauga	2,560	70,639	13,460,010	93,528,350
Greene	4,198	170,313	50,433,400	278,843,820
Guernsey	4,268	179,151	19,992,630	81,516,650
Hamilton	1,270	28,481	19,385,970	123,813,490
Hancock	6,021	282,339	104,287,430	353,714,340
Hardin	5,355	276,385	54,108,940	209,719,600
Harrison	2,642	129,627	9,908,220	46,570,580
Henry	5,531	241,609	59,785,300	252,062,420
Highland	7,136	273,598	61,317,730	193,794,260
Hocking	1,010	64,037	7,682,890	21,135,450
Holmes	6,287	207,184	54,564,530	199,058,310
Huron	8,500	269,503	60,214,240	210,701,180
Jackson	2,857	107,622	7,700,940	40,260,920
Jefferson	2,325	107,492	6,765,010	35,539,530
Knox	6,363	258,644	45,049,630	246,893,620
Lake	927	17,296	5,478,190	45,900,980
Lawrence	5,040	117,459	13,663,140	40,283,970
Licking	5,556	251,418	50,645,410	432,569,140
Logan	5,131	243,832	69,601,290	222,589,010

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
Lorain	4,868	143,494	\$40,683,750	\$158,533,230
Lucas	2,708	64,254	28,012,334	131,166,700
Madison	3,387	266,621	71,340,020	394,734,730
Mahoning	3,817	108,504	13,407,830	90,244,400
Marion	4,585	211,372	79,824,550	159,108,980
Medina	4,522	126,796	48,221,230	267,235,780
Meigs	2,529	85,289	7,084,270	18,783,210
Mercer	5,244	266,146	54,938,230	368,927,720
Miami	5,096	204,462	84,815,970	264,653,120
Monroe	3,104	152,615	13,740,620	43,610,860
Montgomery	3,283	108,611	37,596,200	169,013,120
Morgan	4,788	139,112	12,013,540	37,301,520
Morrow	3,599	194,761	37,354,090	178,255,420
Muskingum	5,986	230,990	30,554,210	138,879,400
Noble	2,866	101,774	7,926,420	36,858,520
Ottawa	2,926	104,925	32,648,260	112,081,790
Paulding	4,346	242,629	72,691,900	236,791,680
Perry	2,118	115,382	13,168,720	46,962,480
Pickaway	5,523	268,652	65,978,480	342,038,290
Pike	4,945	198,354	13,390,890	44,705,050
Portage	3,858	119,073	27,248,930	125,816,700
Preble	4,605	230,194	51,525,670	274,161,020
Putnum	9,166	286,319	52,751,920	275,350,760
Richland	6,037	208,977	31,458,200	154,501,850
Ross	5,237	313,772	70,182,850	135,587,300
Sandusky	4,859	211,912	71,112,380	222,714,390
Scioto	6,434	207,069	30,268,410	79,886,830
Seneca	6,326	312,936	62,903,470	307,261,940
Shelby	5,781	223,700	45,889,840	268,635,210
Stark	5,581	155,209	22,227,920	229,041,890
Summit	1,178	20,676	8,871,270	59,675,880
Trumbull	3,182	137,569	17,683,450	93,192,300
Tuscarawas	7,947	238,086	34,378,500	130,391,700
Union	5,100	231,639	86,239,550	303,553,710
Van Wert	5,109	244,650	55,430,490	244,444,920
Vinton	1,153	60,116	3,979,190	14,116,790
Warren	3,379	125,368	41,607,630	412,538,240
Washington	6,136	181,117	22,157,540	60,021,340
Wayne	6,680	263,090	62,305,630	343,300,520
Williams	4,570	228,156	62,989,150	168,367,700
Wood	9,613	321,903	89,771,730	322,688,950
Wyandot	5,786	231,505	70,657,760	207,134,530

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