



# Department of Taxation

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Table PD-32  
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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 2013*

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 2013.

In 2013, a total of 16.2 million acres were assessed at their current agricultural use value of \$6.8 billion as compared to the highest and best use value of \$18.1 billion, a reduction in assessed value of \$11.3 billion.

Taxable value of real property (before CAUV determination) ranged from a low of \$11.6 million in Cuyahoga County to a high of \$584.2 million in Darke County. Taxable real property value after CAUV determination ranged from \$2.0 million in Cuyahoga County to approximately \$232.4 million in Hancock County. The number of CAUV parcels varied from 177 in Cuyahoga County to 9,642 in Wood County, while the number of CAUV acres ranged from 2,184 in Cuyahoga County to 345,004 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 2013**

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	406,428	16,179,588	\$ 6,803,976,520	\$ 18,100,946,150
Adams	5,370	262,247	\$ 72,243,570	\$ 165,286,390
Allen	4,597	195,868	\$ 104,373,070	\$ 230,330,680
Ashland	4,943	210,431	\$ 64,981,540	\$ 197,648,280
Ashtabula	4,224	185,468	\$ 27,949,790	\$ 103,582,200
Athens	2,914	119,189	\$ 19,084,660	\$ 51,013,540
Auglaize	4,765	218,822	\$ 98,373,160	\$ 206,417,490
Belmont	2,826	119,432	\$ 16,924,620	\$ 46,912,880
Brown	5,480	254,662	\$ 79,051,820	\$ 216,250,600
Butler	3,928	138,313	\$ 67,273,150	\$ 308,974,940
Carroll	4,149	160,019	\$ 43,473,260	\$ 111,132,610
Champaign	5,577	237,456	\$ 163,234,710	\$ 322,754,120
Clark	4,224	177,211	\$ 134,701,470	\$ 262,044,250
Clermont	5,338	140,083	\$ 53,272,380	\$ 167,301,070
Clinton	4,619	219,319	\$ 99,504,580	\$ 241,458,230
Columbiana	4,461	172,452	\$ 62,117,940	\$ 130,406,650
Coshocton	4,806	221,266	\$ 44,836,990	\$ 202,785,590
Crawford	5,902	224,376	\$ 83,825,290	\$ 294,415,130
Cuyahoga	177	2,184	\$ 2,008,680	\$ 11,585,640
Darke	7,625	345,004	\$ 165,573,490	\$ 584,157,660
Defiance	4,960	224,948	\$ 91,227,400	\$ 217,326,770
Delaware	5,420	164,814	\$ 82,292,460	\$ 406,138,350
Erie	2,769	97,392	\$ 43,701,690	\$ 105,966,680
Fairfield	6,035	216,394	\$ 143,835,380	\$ 387,093,090
Fayette	4,107	237,019	\$ 122,390,070	\$ 257,144,220
Franklin	1,966	73,474	\$ 55,221,200	\$ 261,464,210
Fulton	5,158	222,706	\$ 105,705,620	\$ 250,124,650
Gallia	4,513	147,923	\$ 26,945,560	\$ 66,033,710
Geauga	2,681	74,085	\$ 22,061,090	\$ 115,305,360
Greene	4,253	172,056	\$ 92,797,500	\$ 278,933,530
Guernsey	3,884	162,351	\$ 29,883,340	\$ 77,923,550
Hamilton	1,227	27,271	\$ 20,667,590	\$ 118,667,730
Hancock	6,059	281,190	\$ 232,353,680	\$ 426,908,630
Hardin	5,410	275,805	\$ 124,327,450	\$ 284,913,660
Harrison	2,816	136,614	\$ 22,085,510	\$ 57,436,340
Henry	5,619	241,608	\$ 131,044,370	\$ 329,414,840
Highland	7,101	271,788	\$ 88,004,560	\$ 230,140,780
Hocking	1,060	62,782	\$ 14,319,650	\$ 21,154,620
Holmes	6,382	207,785	\$ 96,371,050	\$ 215,664,600
Huron	8,453	269,328	\$ 106,472,300	\$ 306,218,140
Jackson	2,907	107,913	\$ 16,135,980	\$ 40,814,390
Jefferson	2,450	110,994	\$ 14,552,650	\$ 50,678,100
Knox	6,488	259,076	\$ 81,057,630	\$ 247,818,970
Lake	904	17,087	\$ 6,516,510	\$ 39,450,560

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	5,247	120,653	\$ 23,057,580	\$ 41,338,450
Licking	5,991	262,541	\$ 92,775,440	\$ 445,628,970
Logan	5,199	243,511	\$ 157,619,350	\$ 310,103,270
Lorain	4,924	143,549	\$ 49,313,040	\$ 170,740,570
Lucas	2,752	64,888	\$ 36,369,730	\$ 123,709,470
Madison	3,464	265,545	\$ 141,596,910	\$ 437,922,520
Mahoning	3,886	110,636	\$ 27,504,190	\$ 99,279,080
Marion	4,590	211,043	\$ 163,496,310	\$ 209,172,100
Medina	4,554	126,177	\$ 78,999,510	\$ 255,559,330
Meigs	2,579	86,937	\$ 17,084,150	\$ 24,867,460
Mercer	5,346	265,745	\$ 119,325,320	\$ 476,004,920
Miami	5,189	204,496	\$ 161,462,120	\$ 365,392,900
Monroe	3,159	152,387	\$ 25,477,260	\$ 48,075,910
Montgomery	3,414	109,417	\$ 62,685,590	\$ 168,168,630
Morgan	4,788	140,801	\$ 20,653,040	\$ 48,339,910
Morrow	3,733	194,684	\$ 74,389,200	\$ 200,240,510
Muskingum	6,067	233,789	\$ 44,608,370	\$ 191,897,040
Noble	2,875	99,030	\$ 14,238,750	\$ 35,520,880
Ottawa	2,966	101,703	\$ 49,657,280	\$ 132,426,860
Paulding	4,480	242,687	\$ 159,063,300	\$ 274,303,950
Perry	2,390	117,631	\$ 27,499,910	\$ 50,044,720
Pickaway	5,521	268,478	\$ 132,766,480	\$ 384,645,270
Pike	5,049	198,174	\$ 27,576,660	\$ 42,234,050
Portage	3,966	120,466	\$ 35,283,170	\$ 129,320,680
Preble	4,715	230,117	\$ 106,809,070	\$ 307,131,620
Putnum	9,285	285,968	\$ 125,604,310	\$ 351,854,460
Richland	6,225	209,768	\$ 67,135,050	\$ 184,942,570
Ross	5,412	313,773	\$ 115,639,000	\$ 151,209,640
Sandusky	4,703	208,974	\$ 105,716,090	\$ 241,393,880
Scioto	6,618	210,232	\$ 56,570,360	\$ 82,173,810
Seneca	6,370	312,596	\$ 139,018,460	\$ 337,095,350
Shelby	5,796	223,050	\$ 97,848,230	\$ 355,884,690
Stark	5,586	146,525	\$ 34,008,670	\$ 222,315,190
Summit	1,282	20,602	\$ 12,028,800	\$ 57,321,260
Trumbull	3,243	138,814	\$ 34,609,390	\$ 99,956,040
Tuscarawas	7,929	239,340	\$ 61,072,050	\$ 142,390,580
Union	5,061	223,217	\$ 161,557,400	\$ 351,769,120
Van Wert	5,231	244,423	\$ 127,654,100	\$ 315,736,640
Vinton	1,346	68,444	\$ 8,156,150	\$ 17,536,990
Warren	3,572	126,251	\$ 53,414,010	\$ 258,860,290
Washington	6,409	183,705	\$ 38,133,680	\$ 69,568,000
Wayne	6,901	264,305	\$ 105,545,080	\$ 350,874,100
Williams	4,604	227,234	\$ 94,241,300	\$ 208,269,220
Wood	9,642	320,271	\$ 184,447,690	\$ 362,281,650
Wyandot	5,822	230,806	\$ 159,490,560	\$ 320,250,170

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