
CURRENT AGRICULTURAL USE VALUE:



Table PD-32
No. 19 (2001)
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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 2000

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 which is 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 the assessment of real property according to its current agricultural use value.

Table PD-32 shows the taxable value of real property both before CAUV determination - when the property is valued according to its highest and best use - as well as the taxable value of real property 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. These figures are shown by county for the tax year 2000.

In 2000, taxable value of real property before CAUV determination ranged from a low of \$8.6 million in Vinton County to a high of \$294.8 million in Darke County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$77.9 million in Darke County. The number of CAUV parcels varied from 198 in Cuyahoga County up to 9,463 in Wood County, while the number of CAUV acres ranged from 2,818 in Cuyahoga County to a high of 348,374 in Darke County. A total of 16.0 million acres were assessed at their current agricultural use value of \$2.6 billion as compared to the highest and best use value of \$9.7 billion; a reduction in assessed value of \$7.1 billion.

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 2000**

<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	364,687	16,009,769	\$2,586,780,930	\$9,728,204,780
Adams	4,402	252,894	18,420,130	64,990,230
Allen	4,608	202,536	41,219,760	130,519,560
Ashland	4,056	212,047	27,522,860	112,890,300
Ashtabula	4,032	190,825	10,605,370	64,934,370
Athens	2,094	93,018	6,587,350	16,958,300
Auglaize	4,710	224,157	40,635,660	140,712,900
Belmont	1,897	90,889	5,556,430	15,483,370
Brown	4,153	245,188	29,612,300	106,907,210
Butler	3,617	152,256	32,477,340	188,946,850
Carroll	3,421	148,365	12,716,520	44,587,610
Champaign	5,050	237,684	46,457,890	130,416,310
Clark	3,931	179,302	40,005,510	99,812,870
Clermont	3,931	140,423	24,998,210	120,380,220
Clinton	3,570	221,673	43,713,000	154,102,300
Columbiana	3,607	153,432	17,103,370	66,252,470
Coshocton	4,753	205,254	14,752,160	79,524,700
Crawford	5,595	230,193	31,685,270	160,450,560
Cuyahoga	198	2,818	1,499,340	13,512,310
Darke	7,066	348,374	77,867,730	294,783,030
Defiance	4,729	231,286	40,224,760	107,622,290
Delaware	5,363	179,666	39,150,510	286,823,920
Erie	2,479	96,994	19,184,630	79,792,000
Fairfield	4,847	222,116	39,736,470	192,797,690
Fayette	3,666	238,502	50,344,050	162,361,780
Franklin	2,052	86,731	32,919,630	165,054,740
Fulton	5,134	230,039	47,283,340	163,045,370
Gallia	3,708	135,367	10,263,550	24,449,770
Geauga	2,051	67,647	10,100,260	66,462,160
Greene	4,125	178,637	43,875,370	130,997,040
Guernsey	3,391	155,230	11,638,430	32,246,690
Hamilton	1,197	29,130	9,547,830	97,726,890
Hancock	5,888	296,001	64,364,740	198,487,960
Hardin	5,204	278,489	51,958,940	141,220,820
Harrison	1,852	111,498	6,849,210	20,181,400
Henry	5,386	245,454	58,560,030	184,678,940
Highland	6,821	281,572	38,750,730	107,361,920
Hocking	641	53,817	3,762,780	11,181,810
Holmes	5,848	202,014	29,396,490	110,030,760

<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	8,428	271,166	\$38,486,720	\$157,008,080
Jackson	1,837	68,768	4,462,720	13,096,970
Jefferson	1,522	77,898	3,661,290	15,517,420
Knox	5,606	250,407	34,905,740	119,097,230
Lake	1,009	18,540	4,684,220	30,239,160
Lawrence	4,250	109,839	6,331,660	17,504,270
Licking	5,361	257,211	40,801,480	203,331,270
Logan	4,463	244,251	38,037,300	96,168,510
Lorain	4,444	144,147	24,377,760	117,928,940
Lucas	2,734	68,653	21,611,900	149,821,320
Madison	2,868	268,357	59,080,070	173,481,580
Mahoning	3,374	103,544	10,814,570	60,861,180
Marion	4,646	214,202	43,305,180	94,378,430
Medina	4,759	139,785	31,610,120	157,284,890
Meigs	2,080	73,158	4,466,260	12,108,490
Mercer	4,983	268,911	51,294,480	276,797,040
Miami	4,353	206,368	45,988,300	137,087,440
Monroe	2,650	144,775	7,014,920	20,581,890
Montgomery	3,118	116,334	30,847,100	116,473,370
Morgan	4,199	131,827	7,925,660	22,681,020
Morrow	3,387	204,197	29,484,410	110,325,700
Muskingum	4,330	196,087	15,067,850	63,586,510
Noble	2,443	93,281	6,061,880	17,636,980
Ottawa	2,937	109,750	23,079,430	81,940,840
Paulding	4,057	245,418	38,078,850	120,116,990
Perry	1,618	104,138	11,039,410	29,257,940
Pickaway	5,337	276,778	58,596,960	172,936,560
Pike	4,199	169,002	11,852,190	32,587,050
Portage	3,409	118,850	15,765,230	94,731,270
Preble	4,256	234,152	49,275,790	181,920,970
Putnum	8,787	289,333	54,321,720	201,642,330
Richland	5,837	219,861	30,768,530	103,747,210
Ross	4,144	308,465	37,185,470	79,398,380
Sandusky	4,813	217,067	41,595,320	114,384,590
Scioto	5,265	178,480	11,507,630	36,113,590
Seneca	6,341	319,574	59,556,800	258,166,900
Shelby	5,600	228,307	43,592,960	146,766,730
Stark	4,931	157,682	30,504,320	155,609,770
Summit	947	16,414	6,150,710	39,704,480
Trumbull	3,030	135,494	12,539,070	49,160,130
Tuscarawas	8,059	241,901	22,616,940	100,188,710
Union	5,177	239,328	48,253,170	178,554,890
Van Wert	4,808	246,377	53,492,280	184,114,160
Vinton	776	59,061	2,072,300	8,643,210
Warren	3,164	138,071	27,436,810	177,360,970
Washington	5,502	168,999	11,879,620	37,353,190
Wayne	6,379	263,991	42,908,890	180,235,180
Williams	4,493	234,645	37,897,900	100,000,810
Wood	9,463	330,912	73,606,910	272,239,110
Wyandot	5,441	234,498	39,536,180	119,641,710

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