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Table PD-32  
No. 66 (2013)  
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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 2011*

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 2011.

In 2011, a total of 16.0 million acres were assessed at their current agricultural use value of \$5.2 billion as compared to the highest and best use value of \$16.9 billion, a reduction in assessed value of \$11.6 billion.

Taxable value of real property (before CAUV determination) ranged from a low of \$13.9 million in Cuyahoga County to a high of \$584.8 million in Darke County. Taxable real property value after CAUV determination ranged from \$1.9 million in Cuyahoga County to approximately \$186.5 million in Wood County. The number of CAUV parcels varied from 195 in Cuyahoga County to 9,691 in Wood County, while the number of CAUV acres ranged from 2,283 in Cuyahoga County to 344,923 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 2011**

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	401,647	16,167,064	\$5,220,439,230	\$16,862,869,980
Adams	5,254	262,235	33,185,550	155,530,870
Allen	4,582	195,297	70,225,340	210,104,380
Ashland	4,834	209,788	64,745,830	196,521,040
Ashtabula	4,216	179,616	26,897,250	102,109,360
Athens	2,818	117,062	18,706,920	49,961,940
Auglaize	4,746	219,264	99,616,740	207,040,360
Belmont	2,727	115,139	11,402,270	32,798,870
Brown	5,295	251,911	53,835,060	176,576,440
Butler	3,812	137,276	66,707,990	306,484,950
Carroll	4,052	158,937	20,252,120	80,359,780
Champaign	5,715	237,087	72,739,080	241,473,700
Clark	4,176	177,028	64,704,300	159,474,620
Clermont	5,226	138,503	52,978,830	163,820,810
Clinton	4,515	217,979	99,180,260	238,642,400
Columbiana	4,260	169,609	30,881,650	117,760,420
Coshocton	4,827	218,560	30,806,900	200,681,420
Crawford	5,874	226,173	54,853,740	209,632,630
Cuyahoga	195	2,283	1,932,570	13,871,050
Darke	7,534	344,923	165,850,480	584,828,960
Defiance	4,876	224,779	91,656,690	217,565,270
Delaware	5,457	164,844	81,109,520	408,485,940
Erie	2,681	97,202	29,608,410	104,567,080
Fairfield	6,014	216,210	78,456,260	321,154,260
Fayette	4,052	234,379	82,132,270	210,462,870
Franklin	1,750	72,372	50,325,660	251,386,020
Fulton	5,156	223,862	106,972,110	251,948,320
Gallia	4,298	141,185	25,919,690	63,302,530
Geauga	2,553	70,665	20,942,530	110,809,710
Greene	4,227	170,335	93,745,540	278,442,660
Guernsey	4,167	175,090	19,551,680	80,581,030
Hamilton	1,251	28,399	21,237,340	121,199,400
Hancock	6,026	282,030	104,178,860	353,304,340
Hardin	5,389	276,297	124,717,960	285,575,090
Harrison	2,682	131,999	21,841,030	55,827,950
Henry	5,573	242,295	131,693,290	330,677,510
Highland	7,118	272,691	61,126,780	193,200,890
Hocking	1,021	65,038	7,739,990	21,346,060
Holmes	6,335	207,897	54,937,910	200,208,630
Huron	8,512	269,473	60,045,410	210,498,960
Jackson	2,863	107,656	16,109,690	40,797,690
Jefferson	2,369	108,459	6,945,460	35,861,230
Knox	6,399	258,613	81,001,760	247,471,700
Lake	902	16,838	5,394,180	42,934,450
Lawrence	5,087	118,352	13,696,820	40,436,000

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
Licking	5,660	253,922	92,884,070	435,164,220
Logan	5,184	243,954	70,002,290	222,631,780
Lorain	4,930	159,445	\$41,069,340	\$163,860,990
Lucas	2,711	64,670	27,859,960	132,437,750
Madison	3,421	265,716	142,119,530	438,776,870
Mahoning	3,855	109,345	27,298,990	98,042,380
Marion	4,592	211,244	79,687,170	158,944,740
Medina	4,544	126,841	48,696,160	268,790,930
Meigs	2,506	84,843	6,854,180	17,017,490
Mercer	5,279	266,007	119,514,020	476,500,720
Miami	5,131	204,440	84,795,780	264,630,220
Monroe	3,122	152,613	13,770,050	43,665,000
Montgomery	3,328	108,648	63,728,780	167,649,720
Morgan	4,799	140,143	11,858,440	37,668,260
Morrow	3,679	193,728	73,763,220	199,867,460
Muskingum	6,073	232,053	30,777,890	140,254,800
Noble	2,944	102,720	15,303,310	36,815,340
Ottawa	2,951	105,323	32,676,040	112,622,700
Paulding	4,398	242,639	72,594,940	236,830,070
Perry	2,265	115,337	26,972,710	47,546,640
Pickaway	5,506	268,694	133,123,780	385,056,570
Pike	5,007	198,907	30,653,200	43,236,000
Portage	3,906	120,093	27,896,750	127,285,980
Preble	4,640	230,029	106,681,630	306,938,060
Putnum	9,214	286,203	125,987,650	352,451,210
Richland	6,070	208,646	66,773,360	183,934,770
Ross	5,313	314,631	70,317,810	135,866,280
Sandusky	4,838	211,570	70,686,660	222,044,390
Scioto	6,492	208,834	30,601,470	80,841,210
Seneca	6,332	312,662	139,416,220	336,939,580
Shelby	5,757	223,105	97,634,490	357,194,910
Stark	5,520	153,929	22,009,050	226,465,630
Summit	1,256	20,471	11,734,000	57,379,070
Trumbull	3,211	138,794	34,106,930	99,679,930
Tuscarawas	7,945	239,259	34,377,690	131,077,990
Union	5,064	231,655	86,117,300	304,232,850
Van Wert	5,134	244,491	127,771,410	315,970,190
Vinton	1,233	63,606	4,168,750	14,921,060
Warren	3,439	125,434	41,670,220	411,116,530
Washington	6,210	182,706	22,064,750	59,749,130
Wayne	6,691	262,747	103,964,970	342,893,540
Williams	4,593	227,954	62,774,440	168,173,080
Wood	9,691	321,975	186,495,310	366,968,530
Wyandot	5,797	231,410	70,594,800	207,015,820

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