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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 2009

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 2009.

In 2009, a total of 16.1 million acres were assessed at their current agricultural use value of \$3.1 billion as compared to the highest and best use value of \$15.4 billion, a reduction in assessed value of \$12.3 billion.

Taxable value of real property before CAUV determination ranged from a low of \$13.8 million in Cuyahoga County to a high of \$447.3 million in Darke County. Taxable real property value after CAUV determination ranged from \$2.5 million in Cuyahoga County to approximately \$90.0 million in Wood County. The number of CAUV parcels varied from 189 in Cuyahoga County to 9,571 in Wood County, while the number of CAUV acres ranged from 2,326 in Cuyahoga County to 345,449 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 2009**

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	395,874	16,126,809	\$3,082,737,365	\$15,422,091,180
Adams	5,201	261,763	18,925,890	127,267,080
Allen	4,684	197,516	68,874,770	215,234,280
Ashland	4,702	209,071	33,520,680	180,580,880
Ashtabula	4,056	183,728	12,307,110	106,159,700
Athens	2,720	115,318	10,380,660	49,128,060
Auglaize	4,711	219,357	45,222,290	194,774,100
Belmont	2,661	113,327	11,214,180	32,326,900
Brown	5,161	252,723	53,733,290	175,958,110
Butler	3,730	137,387	41,009,590	306,265,270
Carroll	4,012	158,763	13,818,080	73,821,570
Champaign	5,536	233,910	36,206,610	218,305,030
Clark	4,080	174,515	36,149,320	129,709,510
Clermont	4,971	137,624	30,722,040	165,504,410
Clinton	4,536	217,959	46,825,360	219,886,190
Columbiana	4,224	167,667	19,820,960	109,696,630
Coshocton	4,829	213,832	29,960,380	197,302,840
Crawford	5,818	227,858	55,268,740	210,458,000
Cuyahoga	189	2,326	2,475,180	13,779,730
Darke	7,488	345,449	80,495,440	447,293,440
Defiance	4,843	225,431	39,294,330	151,833,500
Delaware	5,276	165,341	43,101,770	424,615,940
Erie	2,653	97,332	29,835,710	104,482,740
Fairfield	5,678	215,361	43,733,820	291,933,610
Fayette	3,986	234,944	82,289,080	209,864,500
Franklin	1,700	72,563	34,276,100	218,172,690
Fulton	5,111	224,085	51,407,330	225,804,320
Gallia	4,266	141,640	14,265,730	59,525,810
Geauga	2,528	70,083	13,332,950	92,602,330
Greene	4,153	169,805	50,344,890	277,243,000
Guernsey	4,125	177,036	20,072,830	81,032,130
Hamilton	1,255	28,484	18,647,500	124,053,380
Hancock	6,008	282,704	40,038,170	283,761,900
Hardin	5,351	276,533	54,202,660	209,941,760
Harrison	2,536	127,130	9,679,020	46,037,650
Henry	5,524	242,749	60,201,980	253,450,690
Highland	7,111	273,769	61,407,260	193,882,270
Hocking	988	65,316	6,135,730	20,456,300
Holmes	6,217	206,565	41,041,030	191,300,430
Huron	8,599	269,804	60,393,560	211,079,150
Jackson	2,814	106,654	7,596,240	39,868,690
Jefferson	2,323	106,715	6,626,550	35,478,780
Knox	6,304	258,484	45,279,270	246,058,870
Lake	928	17,437	5,569,960	46,343,440
Lawrence	5,001	117,029	11,014,540	40,201,440
Licking	5,497	249,709	50,056,540	432,148,400
Logan	5,085	243,790	32,607,180	203,915,100

County	Number of Parcels	Number of Acres	Taxable Value of Qualifying Agricultural Real Property	
			Under Current	Under Highest and
			Agricultural Use Method	Best Use Method
Lorain	4,849	143,131	\$40,870,910	\$158,453,140
Lucas	2,708	64,783	28,168,525	131,058,900
Madison	3,343	264,271	71,074,380	393,886,060
Mahoning	3,785	107,454	13,339,240	89,234,870
Marion	4,626	211,504	35,283,090	151,308,820
Medina	4,492	126,325	36,661,830	277,832,710
Meigs	2,476	84,671	3,458,170	17,864,110
Mercer	5,214	266,168	55,085,940	369,270,140
Miami	5,041	204,349	45,470,740	242,909,030
Monroe	3,072	151,395	9,540,390	37,182,590
Montgomery	3,267	108,768	37,632,030	169,578,940
Morgan	4,759	140,540	12,116,480	37,149,430
Morrow	3,565	194,716	37,261,830	178,086,590
Muskingum	5,807	228,377	30,515,460	136,816,620
Noble	2,800	97,921	7,712,170	35,461,080
Ottawa	2,955	105,389	32,793,830	112,443,460
Paulding	4,324	242,602	25,831,680	163,460,490
Perry	2,072	112,937	13,078,680	46,558,410
Pickaway	5,520	268,917	66,100,270	343,737,790
Pike	4,843	196,379	13,269,740	44,266,430
Portage	3,818	119,248	26,940,890	126,293,630
Preble	4,577	230,192	51,486,700	274,492,860
Putnum	9,193	286,520	52,855,540	275,772,780
Richland	6,011	208,726	31,479,020	154,306,190
Ross	5,171	313,894	34,101,050	129,488,140
Sandusky	4,880	212,315	71,423,320	223,186,310
Scioto	6,354	205,314	17,733,040	62,096,980
Seneca	6,321	313,054	63,335,340	307,586,390
Shelby	5,745	223,766	45,987,180	268,899,700
Stark	5,508	162,915	41,228,280	245,818,650
Summit	1,103	19,741	8,643,680	56,241,890
Trumbull	3,129	136,370	17,249,540	92,885,490
Tuscarawas	7,986	238,230	24,573,580	139,819,390
Union	5,135	232,068	40,970,620	289,903,880
Van Wert	5,079	244,642	55,544,110	244,501,860
Vinton	1,162	73,217	4,283,400	15,953,900
Warren	3,271	124,286	41,051,440	406,766,550
Washington	6,231	180,790	15,002,290	59,693,270
Wayne	6,643	262,701	61,391,780	341,696,660
Williams	4,554	227,995	63,059,420	168,523,270
Wood	9,571	322,022	89,951,740	322,366,460
Wyandot	5,745	231,619	29,797,720	190,696,770

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