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**REAL ESTATE TAXES:**

Table PD-32  
No. 74 (2005)  
April 3, 2006

**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 2004**

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 2004.

In 2004, a total of 16.0 million acres were assessed at their current agricultural use value of \$2.1 billion as compared to the highest and best use value of \$11.5 billion, a reduction in assessed value of \$9.5 billion.

Taxable value of real property before CAUV determination ranged from a low of \$10.5 million in Vinton County to a high of \$309.3 million in Darke County. Taxable real property value after CAUV determination ranged from \$1.5 million in Cuyahoga County to \$65.0 million in Wood County. The number of CAUV parcels varied from 191 in Cuyahoga County to 9,476 in Wood County, while the number of CAUV acres ranged from 2,399 in Cuyahoga County to 347,704 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 2004**

<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	378,597	16,004,902	\$2,059,048,320	\$11,528,115,040
Adams	4,714	252,845	15,854,820	105,885,580
Allen	4,711	201,200	33,610,740	172,555,730
Ashland	4,352	210,894	25,709,430	151,800,960
Ashtabula	4,457	198,843	11,472,370	85,136,170
Athens	2,384	104,138	7,704,660	25,548,810
Auglaize	4,726	221,701	32,757,670	153,274,920
Belmont	2,260	99,927	6,098,630	20,111,850
Brown	4,624	245,803	24,482,400	124,458,140
Butler	3,609	144,233	31,531,170	231,590,070
Carroll	3,688	153,306	11,149,150	64,202,050
Champaign	5,287	237,027	26,067,120	196,728,390
Clark	3,952	177,593	26,969,350	124,672,180
Clermont	4,334	138,742	22,291,270	135,021,360
Clinton	4,060	220,471	32,983,840	168,068,930
Columbiana	3,828	158,216	13,862,430	89,900,110
Coshocton	4,685	209,263	15,346,690	115,256,750
Crawford	5,743	228,820	22,237,000	168,170,160
Cuyahoga	191	2,399	1,542,900	12,883,320
Darke	7,375	347,704	60,738,150	309,282,520
Defiance	4,883	229,895	30,209,730	130,088,310
Delaware	4,945	167,342	31,613,970	301,628,270
Erie	2,667	98,021	16,571,500	93,076,510
Fairfield	5,437	217,909	32,805,870	281,669,380
Fayette	3,799	237,128	37,345,750	138,824,910
Franklin	1,910	78,152	25,313,110	174,741,970
Fulton	5,192	227,784	38,644,470	212,551,750
Gallia	3,903	137,767	10,980,010	28,277,360
Geauga	2,279	68,552	10,755,970	79,023,820
Greene	4,153	173,856	36,502,050	182,306,530
Guernsey	3,775	166,791	11,600,990	57,438,290
Hamilton	1,266	29,646	10,226,380	105,950,950
Hancock	5,926	291,656	32,889,690	256,216,770
Hardin	5,284	276,951	38,862,720	158,301,350
Harrison	2,200	116,505	6,392,890	24,966,620
Henry	5,459	244,287	46,036,010	204,749,520
Highland	6,841	276,431	28,714,810	122,222,410
Hocking	754	56,819	4,352,230	16,801,070
Holmes	5,930	202,777	28,575,440	150,637,090

<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	8,540	269,731	\$27,226,920	\$180,852,750
Jackson	1,973	72,840	4,404,440	15,153,870
Jefferson	1,933	91,022	4,936,450	20,661,850
Knox	6,007	254,226	27,473,930	138,640,350
Lake	961	17,481	5,149,850	33,062,080
Lawrence	4,385	110,555	8,733,610	33,357,880
Licking	5,303	251,274	35,528,210	241,846,880
Logan	4,705	242,539	22,710,530	147,480,820
Lorain	4,684	142,310	23,942,890	134,316,750
Lucas	2,721	67,596	18,896,340	151,959,580
Madison	3,129	266,214	49,912,570	231,245,440
Mahoning	3,518	105,899	9,189,370	63,157,540
Marion	4,677	212,795	24,263,120	135,048,700
Medina	4,473	128,675	34,639,040	217,795,270
Meigs	2,172	74,466	4,093,260	16,539,750
Mercer	5,151	267,982	38,932,650	276,191,080
Miami	4,700	204,976	31,644,300	193,965,310
Monroe	2,889	149,126	8,630,430	31,726,400
Montgomery	3,161	110,849	28,037,710	125,427,310
Morgan	4,439	135,410	8,788,050	26,524,850
Morrow	3,281	195,780	26,323,010	123,235,240
Muskingum	5,117	208,715	14,975,290	77,906,460
Noble	2,640	95,614	6,050,810	21,383,610
Ottawa	2,925	108,010	16,818,510	84,479,020
Paulding	4,199	244,562	18,960,470	144,806,460
Perry	1,752	107,152	8,481,470	32,659,220
Pickaway	5,327	272,537	46,426,110	197,494,300
Pike	4,470	172,447	10,622,790	36,628,800
Portage	3,584	117,670	16,664,970	106,225,760
Preble	4,400	234,159	37,610,030	181,594,310
Putnum	8,964	287,858	39,992,700	220,622,030
Richland	5,952	216,511	25,021,070	117,509,450
Ross	4,667	308,224	24,108,710	116,380,580
Sandusky	4,850	215,996	32,642,620	157,532,140
Scioto	5,856	194,344	14,407,240	53,157,520
Seneca	6,292	317,128	43,953,520	256,305,700
Shelby	5,759	226,252	34,042,400	153,933,580
Stark	5,151	157,095	25,438,010	149,440,620
Summit	890	18,727	6,102,550	41,678,180
Trumbull	3,069	134,690	11,698,910	54,799,380
Tuscarawas	8,296	241,175	22,450,730	127,926,500
Union	5,288	235,022	28,934,520	212,283,290
Van Wert	4,949	245,593	40,522,880	197,908,580
Vinton	942	66,197	2,424,100	10,524,790
Warren	3,093	129,245	22,549,070	247,455,950
Washington	5,851	174,617	13,102,270	52,504,450
Wayne	6,378	261,203	37,261,480	208,907,530
Williams	4,542	231,911	28,523,190	114,195,870
Wood	9,476	326,724	64,970,610	282,820,080
Wyandot	5,533	232,388	20,031,230	156,840,300

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