

A note from the Coshocton County Auditor:

The changes to the CAUV formula already put into place by the Ohio Department of Taxation (ODT) is already starting to show a slow-down of the rapid increases as indicated by the new values in this table. Below is a simplified chart showing changes to CAUV **crop** land values on the soil types representative of Coshocton County soil types. A complete chart of all County soil types is available

The final column of the chart below compares the CAUV values currently being used for taxation purposes to a flat estimated fair market value of \$3760 per acre. Most recent arms-length sales of land in Coshocton County are higher than that value. This column is included only to give you a rough approximation of the advantage farm land owners are receiving under the CAUV program. The \$3760 price is comparison purposes only and only reflects the median fair market value in the County.

The ODT sets the CAUV values* every year, but the values are only updated for taxation purposes whenever Coshocton County has a reappraisal or triennial update. Off-year values are only shown in this chart to reflect CAUV value trends. The MARKET VALUE on the Auditor's books on CAUV land normally comes into play only in the case of a recoupment situation; statutes require our market values to reflect true market conditions. These values were set at within 95% of the \$3000 - \$10000 per acre sales during the last reappraisal (2015 tax year), according to Department of Taxation guidelines.

| Symbol | Soil Type | 2009 Reval | 2012 Tri | 2015 Reval | 2016 (*values set, but not used yet) | % Increased or Decrease Over Last Reappraisal or Triennial | 2015 Reval % Of Average Market Value @ \$3760/acre |
|--------|-----------------|------------|----------|------------|--------------------------------------|--|--|
| AAC2 | Aaron | \$560 | \$530 | \$1,240 | \$1,310 | 5.6% | 33.0% |
| BgB | Bethesda | \$200 | \$350 | \$350 | \$350 | 0.0% | 9.3% |
| BgD | Bethesda | \$170 | \$350 | \$350 | \$350 | 0.0% | 9.3% |
| CoC2 | Coshocton | \$560 | \$480 | \$1,150 | \$1,160 | 0.9% | 30.6% |
| CoD | Coshocton | \$170 | \$350 | \$350 | \$350 | 0.0% | 9.3% |
| GnB | Glenford | \$860 | \$1,190 | \$2,430 | \$2,300 | -5.3% | 64.6% |
| GnC | Glenford | \$770 | \$970 | \$1,960 | \$1,890 | -3.6% | 52.1% |
| Or | Orrville, of-ph | \$490 | \$840 | \$1,850 | \$1,690 | -8.6% | 49.2% |
| Th | Tioga, rf-ph | \$520 | \$970 | \$1,990 | \$1,930 | -3.0% | 52.9% |
| WaA | Watertown | \$200 | \$350 | \$480 | \$350 | -27.1% | 12.8% |
| WaB | Watertown | \$190 | \$350 | \$350 | \$350 | 0.0% | 9.3% |
| WhD | Westmoreland | \$240 | \$350 | \$350 | \$350 | 0.0% | 9.3% |

Because of slopes, 70% of Coshocton County's soil types are valued at:

100 230 230 230 0.0% 6.1%