

A note from Chris Sycks, Coshocton County Auditor:

Below is a simplified chart showing changes to CAUV land values per acre for CROP on the soil types representative of Coshocton County soil types. The values for the latest year available are included. The tax year 2018 changes to the CAUV formula included in HB 49 (State Budget Bill) are shown in the 2018 column (F). This formula will stay in place until the Ohio Revised Code is changed. A complete chart of all County soil types and other information are available online at <http://www.coshoctoncounty.net/auditor/cauv/>

Column G of the chart below compares the CAUV values that will be used on the 2018 tax bills, payable in 2019, to a flat estimated fair market value of \$4140 per acre. Most recent arms-length sales of land in Coshocton County are coming in higher than this, especially in certain pockets of the county. This column is included only to give you a rough approximation of the advantage farm land owners are receiving under the CAUV program. The \$4140 price is comparison purposes only and only reflects the median fair market value in the County as of 1/1/2018 (the last triennial update). 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 reflect true market conditions. These values were set at within 95% of the \$3,000 - \$10,000 per acre sales during the last reappraisal (2015 tax year), with the total county-wide adjusted upwards by an average of 10% for parcels classified as agricultural for the 2018 triennial as per recommendation of the Department of Taxation.

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. After tax year 2018, the next change to county-wide market values will be during our reappraisal in tax year 2021, pay 2022, when the newest CAUV values will also be applied.

crs 7/2/2018

A	B	C	D	E	F	G	H
Symbol	Soil Type	2009 Reval	2012 Tri	2015 Reval	2018 Tri	2018 Triennial CAUV Value % Of Average Market Value @ \$4140/acre	2017 CAUV % Increase or Decrease Over Last Reappraisal
AAC2	Aaron	\$560	\$530	\$1,240	\$810	19.6%	-34.7%
BgB	Bethesda	\$200	\$350	\$350	\$350	8.5%	0.0%
BgD	Bethesda	\$170	\$350	\$350	\$350	8.5%	0.0%
CoC2	Coshocton	\$560	\$480	\$1,150	\$830	20.0%	-27.8%
CoD	Coshocton	\$170	\$350	\$350	\$350	8.5%	0.0%
GnB	Glenford	\$860	\$1,190	\$2,430	\$1,760	42.5%	-27.6%
GnC	Glenford	\$770	\$970	\$1,960	\$1,420	34.3%	-27.6%
Or	Orrville, of-ph	\$490	\$840	\$1,850	\$1,270	30.7%	-31.4%
Th	Tioga, rf-ph	\$520	\$970	\$1,990	\$1,440	34.8%	-27.6%
WaA	Watertown	\$200	\$350	\$480	\$350	8.5%	-27.1%
WaB	Watertown	\$190	\$350	\$350	\$350	8.5%	0.0%
WhD	Westmoreland	\$240	\$350	\$350	\$350	8.5%	0.0%

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

100 230 230 230 5.6% 0.0%