



Department of Taxation

Office of the Tax Commissioner
4485 Northland Ridge Blvd. • Columbus, OH 43229

000000347

JOURNAL ENTRY

Date: JUL 06 2023

In the matter of adopting and prescribing the Current Agricultural Use Value of Land Tables for the tax years 2023, 2024, and 2025 to be used by county auditors in counties appraised or updated in the tax year 2023, in valuing land at its current agricultural use value.

Entry number: 23-07-0172

The Tax Commissioner acting pursuant to the provisions of sections 5713.30 to 5713.38 of the Revised Code and Ohio Administrative Code Rules 5703-25-30 to 5703-25-36 of the Department of Taxation, and after consideration of the recommendations of the Agricultural Advisory Committee, and the information presented at a public hearing held June 22, 2023, hereby adopts and prescribes the Current Agricultural Use Value of Land Table 23-07-0172 for the tax years 2023, 2024, and 2025 to be used in the following counties which will be appraised or updated in tax year 2023:

Reappraisal Counties: Auglaize, Clinton, Darke, Defiance, Delaware, Franklin, Gallia, Geauga, Hamilton, Hardin, Harrison, Henry, Jackson, Licking, Mahoning, Mercer, Morrow, Perry, Pickaway, Pike, Preble, Putnam, Richland, Seneca, Shelby, Trumbull, Van Wert, Wood

Update Counties: Ashland, Ashtabula, Athens, Butler, Clermont, Fulton, Greene, Knox, Madison, Montgomery, Noble, Summit, Wayne

This table, which is located in the Tax Equalization Division of the Department of Taxation, and is hereby incorporated by reference to this entry, is to be used by the county auditor, as provided in Ohio Administrative Code Rule 5703-25-34, in the determination of the current agricultural use value of land of tracts, lots, or parcels on which the owner has filed an application and concerning which the auditor has subsequently determined the land to be devoted exclusively to agricultural use as provided in section 5713.31 of the Revised Code.

Those counties which were appraised or updated in 2021 will continue to use Table 21-07-0129 for tax year 2023. Those counties appraised or updated in 2022 will continue to use Table 22-07-0121 for tax years 2023 and 2024.

It is hereby ordered that a copy of this entry and a copy of Table 23-07-0172 be sent electronically to the county auditor of each county listed above.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL.

Handwritten signature of Patricia Harris

PATRICIA HARRIS
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris
Tax Commissioner

FULTON COUNTY SOIL TYPES

Type	Name	Texture	SLOPE	Erosion	CROP									WOODS									Percent of County	Acres in County
					1999	2002	2005	2008	2011	2014	2017	2020	2023	1999	2002	2005	2008	2011	2014	2017	2020	2023		
A3	Risidual																						0.13%	296.86
AD	Adrian	MUCK	0 - 1 %	S	\$160	\$100	\$100	\$100	\$600	\$1,840	\$965	\$350	\$1,360	\$70	\$100	\$100	\$100	\$200	\$840	\$230	\$230	\$230	0.22%	485.60
BCA	Bixler	LFS	0 - 3 %	S	\$280	\$130	\$100	\$200	\$860	\$2,200	\$1,510	\$770	\$1,940	\$70	\$100	\$100	\$100	\$200	\$1,200	\$230	\$230	\$230	0.80%	1,762.89
BF	Secondary Site-Farm																						0.02%	41.00
BNA	Blount	L	0 - 2 %	S	\$500	\$330	\$120	\$490	\$1,310	\$3,030	\$2,280	\$1,320	\$2,660	\$70	\$100	\$100	\$100	\$310	\$2,030	\$545	\$230	\$770	3.03%	6,698.65
BNB	Blount	L	2 - 6 %	S	\$460	\$300	\$110	\$480	\$1,110	\$2,380	\$1,955	\$1,060	\$2,360	\$70	\$100	\$100	\$100	\$200	\$1,380	\$345	\$230	\$470	3.71%	8,203.56
BOB	Blount-Rimer	CL	2 - 6 %	S	\$250	\$100	\$100	\$220	\$620	\$1,740	\$1,030	\$370	\$1,470	\$70	\$100	\$100	\$100	\$200	\$740	\$230	\$230	\$230	1.09%	2,412.06
BRB	Boyer	LS	1 - 6 %	S	\$210	\$100	\$100	\$130	\$570	\$1,620	\$955	\$370	\$1,500	\$70	\$100	\$100	\$100	\$200	\$1,120	\$230	\$230	\$500	0.15%	327.15
BYA	Brady	SL	0 - 3 %	S	\$160	\$100	\$100	\$100	\$630	\$1,760	\$1,070	\$430	\$1,530	\$70	\$100	\$100	\$100	\$200	\$760	\$230	\$230	\$230	0.86%	1,911.84
CA	Commercial Acreage																						0.05%	107.35
CB	Commercial Acreage																						0.04%	89.64
CC	Commercial Acreage																						0.05%	111.19
CH	Cohoctah	FSL	0 - 2 %	S	\$480	\$310	\$100	\$290	\$1,200	\$2,910	\$2,035	\$1,080	\$2,400	\$70	\$100	\$100	\$100	\$200	\$1,910	\$395	\$230	\$510	0.03%	73.93
CN	Colwood	L	0 - 2 %	S	\$1,040	\$850	\$630	\$1,160	\$2,360	\$5,030	\$4,190	\$2,810	\$4,430	\$70	\$100	\$100	\$160	\$1,360	\$4,030	\$2,405	\$1,030	\$2,450	2.26%	4,990.71
CoB	Colonie fine sand	LFS	1 - 6 %	S								\$350	\$350							\$230	\$230	\$230	1.44%	3,186.04
CoC	Colonie fine sand	LFS	6 - 12 %	S								\$350	\$350							\$230	\$230	\$230	0.74%	1,644.62
CoD	Colonie fine sand	LFS	12 - 18 %	S								\$350	\$350							\$230	\$230	\$230	0.09%	205.66
DFA	Del Rey	SIL	0 - 2 %	S	\$430	\$260	\$100	\$410	\$1,120	\$2,760	\$1,990	\$1,070	\$2,370	\$70	\$100	\$100	\$100	\$200	\$1,760	\$365	\$230	\$480	1.72%	3,802.42
DMA	Digby	L	0 - 3 %	S	\$530	\$360	\$150	\$510	\$1,370	\$3,210	\$2,425	\$1,470	\$2,830	\$70	\$100	\$100	\$100	\$370	\$2,210	\$640	\$230	\$940	0.34%	759.29
DTA	Dixboro	FSL	0 - 3 %	S	\$280	\$120	\$100	\$210	\$850	\$2,180	\$1,430	\$680	\$1,900	\$70	\$100	\$100	\$100	\$200	\$1,180	\$230	\$230	\$230	0.71%	1,577.73
EE	Eel, ff-ph	L	0 - 2 %	S	\$370	\$190	\$100	\$150	\$940	\$2,480	\$2,045	\$720	\$2,000	\$70	\$100	\$100	\$100	\$440	\$1,980	\$1,045	\$230	\$1,000	0.08%	168.04
FTA	Fulton	SICL	0 - 2 %	S	\$190	\$100	\$100	\$100	\$670	\$1,820	\$1,140	\$590	\$1,580	\$70	\$100	\$100	\$100	\$200	\$820	\$230	\$230	\$230	2.85%	6,295.49
FTB	Fulton	SICL	2 - 6 %	S	\$140	\$100	\$100	\$100	\$430	\$1,410	\$730	\$350	\$1,230	\$70	\$100	\$100	\$100	\$200	\$410	\$230	\$230	\$230	0.80%	1,763.17
GAB	Galen	LFS	1 - 6 %	S	\$360	\$200	\$100	\$360	\$930	\$2,360	\$1,630	\$840	\$2,080	\$70	\$100	\$100	\$100	\$430	\$1,860	\$630	\$230	\$1,080	0.48%	1,051.65
GEN	Generic, OC,ROW,WASTE																						3.08%	6,813.85
GF	Gilford	FSL	0 - 2 %	S	\$810	\$620	\$400	\$850	\$1,910	\$4,180	\$3,425	\$2,210	\$3,770	\$240	\$100	\$100	\$100	\$910	\$3,180	\$1,640	\$430	\$1,880	3.27%	7,222.19
GNB2	Glynwood	L	2 - 6 %	M	\$170	\$100	\$100	\$100	\$480	\$1,530	\$800	\$350	\$1,230	\$70	\$100	\$100	\$100	\$200	\$1,030	\$230	\$230	\$230	1.90%	4,209.79
GNC2	Glynwood	L	6 - 12 %	M	\$160	\$100	\$100	\$100	\$360	\$1,320	\$545	\$350	\$1,050	\$70	\$100	\$100	\$100	\$200	\$820	\$230	\$230	\$230	0.30%	655.61
GND2	Glynwood	L	12 - 18 %	M	\$100	\$100	\$100	\$100	\$300	\$850	\$350	\$350	\$680	\$70	\$100	\$100	\$100	\$200	\$350	\$230	\$230	\$230	0.07%	155.73
GOC3	Glynwood	CL	6 - 12 %	SE	\$100	\$100	\$100	\$100	\$300	\$350	\$350	\$350	\$350	\$70	\$100	\$100	\$100	\$200	\$230	\$230	\$230	\$230	0.08%	178.36
GR	Granby	LFS	0 - 2 %	S	\$480	\$320	\$100	\$460	\$1,300	\$3,020	\$2,300	\$1,330	\$2,670	\$70	\$100	\$100	\$100	\$300	\$2,020	\$555	\$230	\$780	3.77%	8,335.60
H	Homesite																						0.00%	3.00
HF	Homesite-Farm																						0.58%	1,274.00
HKA	Haskins	L	0 - 3 %	S	\$560	\$390	\$170	\$570	\$1,410	\$3,270	\$2,575	\$1,600	\$2,950	\$70	\$100	\$100	\$100	\$410	\$2,270	\$790	\$230	\$1,060	5.06%	11,182.39
HO	Hoytville	CL	0 - 2 %	S	\$740	\$560	\$340	\$780	\$1,770	\$3,930	\$3,110	\$1,970	\$3,490	\$70	\$100	\$100	\$100	\$770	\$2,930	\$1,325	\$230	\$1,600	13.27%	29,354.79
KFA	Kibbie	FSL	0 - 2 %	S	\$760	\$580	\$350	\$820	\$1,760	\$3,930	\$3,155	\$1,990	\$3,460	\$70	\$100	\$100	\$100	\$760	\$2,930	\$1,370	\$230	\$1,570	2.57%	5,675.09
LA	Lamson	FSL	0 - 2 %	S	\$410	\$240	\$100	\$370	\$1,110	\$2,620	\$1,920	\$1,100	\$2,370	\$70	\$100	\$100	\$100	\$200	\$1,620	\$340	\$230	\$480	0.43%	952.94
LC	Latty T-SUBST	SICL	0 - 1 %	S	\$590	\$340	\$130	\$490	\$1,260	\$2,960	\$2,270	\$1,520	\$2,860	\$70	\$100	\$100	\$100	\$510	\$2,210	\$880	\$230	\$970	4.11%	9,083.27
LF	Lenawee	SICL	0 - 2 %	S	\$770	\$590	\$370	\$810	\$1,810	\$4,010	\$3,265	\$2,080	\$3,560	\$70	\$100	\$100	\$100	\$810	\$3,010	\$1,480	\$300	\$1,670	2.51%	5,560.71
MF	Merrill	L	0 - 2 %	S	\$830	\$650	\$430	\$900	\$1,930	\$4,270	\$3,470	\$2,180	\$3,720	\$70	\$100	\$100	\$100	\$930	\$3,270	\$1,685	\$400	\$1,830	9.01%	19,919.02
MO	Millgrove	L	0 - 2 %	S	\$1,060	\$870	\$650	\$1,200	\$2,380	\$5,030	\$4,205	\$2,820	\$4,430	\$70	\$100	\$100	\$200	\$1,380	\$4,030	\$2,420	\$1,040	\$2,540	1.43%	3,166.39
NNA	Nappanee	L	0 - 2 %	S	\$350	\$190	\$100	\$300	\$1,000	\$2,480	\$1,705	\$840	\$2,110	\$70	\$100	\$100	\$100	\$200	\$1,480	\$230	\$230	\$230	3.07%	6,782.31
NNB	Nappanee	L	2 - 6 %	S	\$310	\$160	\$100	\$290	\$790	\$2,150	\$1,370	\$570	\$1,800	\$70	\$100	\$100	\$100	\$200	\$1,150	\$230	\$230	\$230	0.30%	652.83
OAB	Oakville	FS	0 - 6 %	S	\$100	\$100	\$100	\$100	\$300	\$350	\$350	\$350	\$350	\$70	\$100	\$100	\$100	\$200	\$230	\$230	\$230	\$230	0.10%	223.56
OAC	Oakville	FS	6 - 12 %	S	\$100	\$100	\$100	\$100	\$300	\$350	\$350	\$350	\$350	\$70	\$100	\$100	\$100	\$200	\$230	\$230	\$230	\$230	0.05%	116.88
OC	OC																						0.00%	1.89
ORB	Oshtemo	LS	0 - 6 %	S	\$110	\$100	\$100	\$100	\$330	\$1,200	\$545	\$350	\$1,060	\$70	\$100	\$100	\$100	\$200	\$700	\$230	\$230	\$230	0.33%	720.38
OTB	Ottokee	FS	0 - 6 %	S	\$260	\$110	\$100	\$150	\$770	\$2,000	\$1,300	\$590	\$1,780	\$70	\$100	\$100	\$100	\$270	\$1,500	\$360	\$230	\$780	5.18%	11,447.12
OUB	Ottokee-Glynwood	C	3 - 8 %	S	\$170	\$100	\$100	\$120	\$440	\$1,420	\$695	\$350	\$1,150	\$70	\$100	\$100	\$100	\$200	\$920	\$230	\$230	\$230	0.98%	2,163.60
PEB	Perrin	SL	2 - 6 %	S	\$360	\$200	\$100	\$350	\$910	\$2,320	\$1,615	\$840	\$2,060	\$70	\$100	\$100	\$100	\$410	\$1,820	\$615	\$230	\$1,060	0.17%	370.25
PM	Pewamo	CL	0 - 2 %	S	\$760	\$580	\$360	\$800	\$1,810	\$4,020	\$3,190	\$2,020	\$3,560	\$70	\$100	\$100	\$100	\$810	\$3,020	\$1,405	\$240	\$1,670	3.78%	8,350.86
PS	Psammaquents, nearly level		0 - 2 %	VP	\$100	\$100	\$100	\$100	\$300	\$350	\$350	\$350	\$350	\$70	\$100	\$100	\$100	\$200	\$230	\$230	\$230	\$230	0.02%	46.76
RBB	Rawson	SL	2 - 6 %	S	\$430	\$250	\$100	\$390	\$1,030	\$2,560	\$1,835	\$1,050	\$2,310	\$70	\$100	\$100	\$100	\$530	\$2,060	\$835	\$230	\$1,310	0.63%	1,399.34
RNA	Rimer	LFS	0 - 3 %	S	\$260	\$110	\$100	\$170	\$820	\$2,140	\$1,425	\$660	\$1,880	\$70	\$100	\$100	\$100	\$200	\$1,140	\$230	\$230	\$230	1.99%	4,394.24
SDB	Seward	LFS	2 - 6 %	S	\$120	\$100	\$100	\$100	\$410	\$1,380	\$670	\$350	\$1,130	\$70	\$100	\$100	\$100	\$200	\$880	\$230	\$230	\$230	1.16%	2,558.28
SDC	Seward	LFS	6 - 12 %	S	\$100	\$100	\$100	\$100	\$300	\$1,120	\$405	\$350	\$910	\$70	\$100	\$100	\$100	\$200	\$620	\$230	\$230	\$230	0.09%	195.49
SFB2	Shinrock	SICL	2 - 6 %	M	\$310	\$160	\$100	\$310	\$820	\$2,120	\$1,370	\$740	\$1,790	\$70	\$100	\$100	\$100	\$320	\$1,620	\$400	\$230	\$790	0.22%	493.54
SFC2	Shinrock	SICL	6 - 12 %	M	\$280	\$140	\$100	\$300	\$620	\$1,740	\$1,030	\$490	\$1,470	\$70	\$100	\$100	\$100	\$200	\$1,240	\$230	\$230	\$470	0.13%	283.16
SGB2	Shinrock Tuscola	CL	3 - 8 %	M	\$170	\$100	\$100	\$120	\$500	\$1,560	\$805	\$350	\$1,250	\$70	\$100	\$100	\$100	\$200	\$1,060	\$230	\$230	\$250	0.37%	812.32
SH	Shoals,ff-ph	SIL	0 - 2 %	S	\$300	\$150	\$100	\$100	\$930	\$2,310	\$1,570	\$1,860	\$1,930	\$70	\$100	\$100	\$100	\$200	\$1,310	\$230	\$230	\$230	0.41%	913.60
SO	Sloan,ff-ph	SICL	0 - 2 %	S	\$650	\$420	\$170	\$400	\$1,550	\$3,420	\$2,470	\$1,460	\$2,740	\$70	\$100	\$100	\$100	\$550	\$2,420	\$685	\$23			