



## Guernsey County Auditor

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### **CAUV – Ohio Department of Taxation increases soil rates**

Ohio Law permits qualified farmland to benefit from reduced property taxes based on its Current Agricultural Use Value, or CAUV. CAUV was designed to lower the taxable value of land used for commercial agriculture to allow farmers to continue farming.

For farmland to qualify for the CAUV reduction, it is required that ten (10) or more acres be devoted exclusively to commercial agriculture use. One acre home sites, cell tower sites and any other use of farmland that is not for commercial agriculture does not qualify for the CAUV reduction.

If under ten acres and devoted exclusively to commercial agriculture use, the farmland must produce an average yearly gross income of at least \$2,500.00.

### **SOIL VALUES UPDATED EVERY THREE YEARS**

Every three years counties are required to update their soil values as calculated by the Ohio Department of Taxation. The 2024 soil values that will affect tax bills to be paid 2025 have been finalized. Most soil types will see an increase in value next year. Each soil type has a rate assigned based on the income approach to value. This is a commonly accepted appraisal method based on the profitability of farming that takes into consideration crop prices, crop yields, operating costs, and mortgage rates.

Individual soil types have a different value established on use as cropland, woodland, or conservation. Woodland values are based on cropland values- with consideration of additional operation costs which results in a lesser value rate per acre than the same soil used as crop or pasture. Land that is not in agricultural production due to a federal contract for conservation or that is maintained in a conservation practice to prevent soil erosion is valued at the minimum value of all soil rates.

### **GUERNSEY COUNTY HAS 143 DIFFERENT SOILS VALUED**

There are more than 3,500 soils in Ohio and of those, Guernsey County has 143 different types valued.

The most common soil types in Guernsey County are:

- Guernsey-Upshur Complex with 15-25% slope, commonly noted as GuD with over 12,000 acres in the county. Previously, GuD was valued at \$350 per acre, and is now valued at \$350 per acre.
- Westmoreland silt loam with 25-35% slope, commonly noted as WmE with over 12,000 acres in the county. Previously, WmE was valued at \$350 per acre, and is now valued at \$350 per acre.
- Gilpin silt loam with 8-15% slope, commonly noted as GdC with over 8,000 acres in the county. Previously, GdC was valued at \$350 per acre, and is now valued at \$1150 per acre.

The average cost of land in Guernsey County not enrolled in CAUV is \$4,800 per acre.

CAUV soil values are calculated by the Ohio Department of Taxation based on a formula set by the Ohio Constitution and state laws, the Auditor does not have the ability to change values of soil types. Therefore, the values of soil types are not eligible for appeal to the Guernsey County Board of Revision.

Taxpayers can view the new soil values on the auditor's website at [auditor.guernseycounty.gov](http://auditor.guernseycounty.gov).

If you believe that your land parcel delineation is incorrect, please contact the Auditor's Office at (740) 432-9243.