
* DEPARTMENT OF TAXATION *

* Tax Equalization Division *

July 6, 2023

* FINAL *

2023 CURRENT AGRICULTURAL USE VALUE OF LAND TABLES
USE ONLY IN COUNTIES REAPPRAISED OR UPDATED IN TAX YEAR 2023

CAUTION BEFORE USING THESE TABLES
READ THE FOLLOWING INSTRUCTIONS

The current agricultural use values of land in the attached tables have been computed by soil mapping units using soil characteristics and production information contained in Bulletin 685, Cooperative Extension Service, The Ohio State University, dated 1989, and entitled Ohio Soils with Yield Data and Productivity Index. Information is provided in Bulletin 685 and this table for the soil mapping units in Ohio, these soils are generally with a slope of 25 percent or less.

The soil mapping units are listed alphabetically. A cropland value and woodland value is shown for each unit. The woodland value is computed by deducting \$1000 for clearing and, as applicable, \$ 890 for tile drainage, \$ 440 for surface drainage, and no drainage deduction allowed for well or moderately well drained soils. the minimum value for woodland is \$ 230 an acre for soil mapping units with slopes of less than 25 percent. The minimum cropland value is \$ 350 per acre.

Where soil units listed in these tables or comparable soils are used for permanent pasture, the land should be valued as cropland unless clearing or drainage costs would be incurred in converting the land to cropland. If so, appropriate deductions should be made for the capital investment necessary for the land to be tilled.

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For soil mapping units that are not listed in the table the following procedure should be followed:

A. Soils with slopes less than 25 percent:

1. Obtain a list of soil mapping units present in the county from the published soil survey for the county or from the Soil Conservation Service, U.S.D.A. if no soil survey is available.
2. Compare units present in the county with those shown in this table.
3. With the assistance of soil conservation service and cooperative extension personnel, find the soil mapping unit in the table that is most comparable with the unlisted unit.
4. Use the values shown for the most comparable mapping unit to value the unlisted unit.

B. Soils with slopes greater than 25 percent:

Many of the units not shown in these tables will be soils which are assumed to be useable for pasture or woodland only and \$ 230 dollars per acre should be used.

Isolated areas of five acres or less in a soil mapping unit may be classified with the mapping unit surrounding it or adjacent. Land in farm ponds should be valued in the same manner as adjacent land.

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