

28-0000013.000



Cory Johnson
County Auditor
Guernsey County, Ohio
auditor.guernseycounty.gov

8/25/2025

Parcel

28-0000013.000

III-CASH-GRAIN OR GENERAL F...

Owner

BARNESVILLE AREA EDUCATION FOUNDATION ET AL

SOLD: 7/13/2023 \$0.00

Address

65179 BORTON LN QUAKER CITY OH 43773

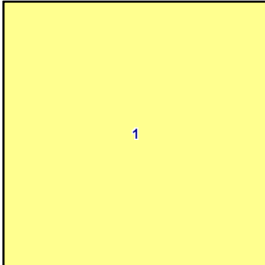
EAST GUERNSEY LSD

Appraised

\$188,550.00

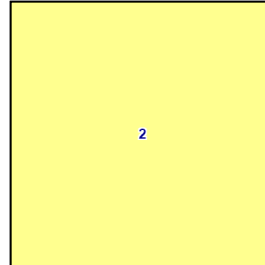
ACRES: 59.682

Sketches



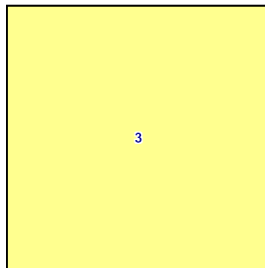
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1
MH/ADDN
160 sqft



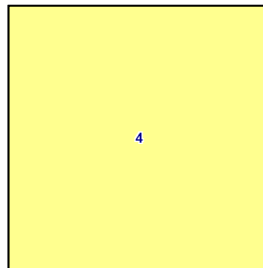
2

2
MH/PP
4 sqft



3

3
OP
160 sqft



4

4
GP
768 sqft

Location

Parcel	28-0000013.000
Owner	BARNESVILLE AREA EDUCATION FOUNDATION ET AL
Address	65179 BORTON LN QUAKER CITY OH 43773
City / Township	OXFORD TWP
School District	EAST GUERNSEY LSD

Owner Address

Mailing Name	BARNESVILLE AREA EDUCATION FOUNDATION ET
Mailing Address	PO BOX 1
City, State, Zip	BARNESVILLE OH 43713

Tax Mailing Address

Mailing Name	BARNESVILLE AREA EDUCATION FOUNDATION ET
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Mailing Address	PO BOX 1
City, State, Zip	BARNESVILLE OH 43713

Valuation

Appraised (100%)				Assessed (35%)		
Year	Land (CAUV)	Improvements	Total	Land (CAUV)	Improvements	Total
2024	\$174,110.00 (\$58,350.00)	\$14,440.00	\$188,550.00	\$60,940.00 (\$20,420.00)	\$5,050.00	\$25,470.00
2023	\$145,140.00 (\$38,450.00)	\$12,030.00	\$157,170.00	\$50,800.00 (\$13,460.00)	\$4,210.00	\$17,670.00
2022	\$149,050.00 (\$40,080.00)	\$12,030.00	\$161,080.00	\$52,170.00 (\$14,030.00)	\$4,210.00	\$18,240.00
2021	\$118,400.00 (\$36,850.00)	\$12,030.00	\$130,430.00	\$41,440.00 (\$12,900.00)	\$4,210.00	\$17,110.00
2020	\$102,120.00 (\$40,040.00)	\$11,040.00	\$113,160.00	\$35,740.00 (\$14,010.00)	\$3,860.00	\$17,870.00
2019	\$102,120.00 (\$40,040.00)	\$11,040.00	\$113,160.00	\$35,740.00 (\$14,010.00)	\$3,860.00	\$17,870.00

Historic Appraised (100%) Values



Legal

Legal Acres	59.682	Land Use	111-CASH-GRAIN OR GENERAL FARM "QUALIFIED FOR CURRENT AGRICULTURAL USE VALUE"
Legal Description	R7 T10 SS13 PT SE 1/4	Neighborhood	9281-28-OXFORD AGR
Agricultural District	NO	Special Assessments	YES
In Foreclosure	NO	In Bankruptcy	NO
In Sheriff Sale	NO	On Contract	NO
On Escrow	NO	On CAUV	YES

Has Homestead Reduction	NO	Has Owner Occupancy Reduction	NO
Lender		Certified Delinquent Year	NOT DELINQUENT

Tax Map Information

No Tax Map Records Found.

Residential

No Residential Records Found.

Additions

No Dwelling Addition Records Found.

Agricultural

Land Type	Use	Acres	Rate	Appraised Value
GUD-GUERNSEY UP C 15-25 S MW	PASTURE / CROP	16.612	\$350.00	\$5,810.00
GDC-GILPINSILTLOAM SIL 8-15 S W	PASTURE / CROP	7.852	\$1,150.00	\$9,030.00
WME-WESTMORELANDSILTLOAM 25-40	PASTURE / CROP	5.936	\$350.00	\$2,080.00
WME-WESTMORELANDSILTLOAM 25-40	WOODLAND	5.484	\$230.00	\$1,260.00
HE-HARTSHORN LOB SL OF SIL 0-2 SW	PASTURE / CROP	5.188	\$2,130.00	\$11,050.00
GUC-GUERNSEY UP C 8-15 S MW	PASTURE / CROP	3.219	\$1,380.00	\$4,440.00
LWF-LOWELL-WESTMORELANDCOM 40-70	PASTURE / CROP	3.079	\$350.00	\$1,080.00
LWF-LOWELL-WESTMORELANDCOM 40-70	WOODLAND	1.873	\$230.00	\$430.00
HE-HARTSHORN LOB SL OF SIL 0-2 SW	WOODLAND	1.855	\$230.00	\$430.00
DMF-DEKALB CL 25-50 S W	PASTURE / CROP	1.141	\$350.00	\$400.00
GUD-GUERNSEY UP C 15-25 S MW	WOODLAND	1.105	\$230.00	\$250.00
LWE-LOWELL-WESTMORELANDCOM 25-40	PASTURE / CROP	1.034	\$350.00	\$360.00
GDC-GILPINSILTLOAM SIL 8-15 S W	WOODLAND	0.859	\$230.00	\$200.00
LWE-LOWELL-WESTMORELANDCOM 25-40	WOODLAND	0.523	\$230.00	\$120.00
DMF-DEKALB CL 25-50 S W	WOODLAND	0.477	\$230.00	\$110.00
GUC-GUERNSEY UP C 8-15 S MW	WOODLAND	0.287	\$230.00	\$70.00
ABC2-AARON-UP C 8-15 M W	WOODLAND	0.224	\$230.00	\$50.00
BAD-BARKCAMP LOAM L 8-25 S W	PASTURE / CROP	0.160	\$350.00	\$60.00
BAD-BARKCAMP LOAM L 8-25 S W	WOODLAND	0.012	\$230.00	\$0.00
Totals		56.918		\$37,230.00

Commercial

No Commercial Records Found.

Improvements

#	Code	Description	Size (LxW)	Area	Year Built	Appraised Value	Assessed Value
1	MHADDN	MH ADDITION	8x20	160	OLD	\$1,200.00	\$420.00
2	MH/PP	MH PERS PROPERTY	0x0	0	OLD	\$0.00	\$0.00
3	OP	OPEN PORCH	8x20	160	OLD	\$360.00	\$130.00
4	GP	GARAGE POLE	24x32	768	1993	\$12,880.00	\$4,510.00
Totals						\$14,440.00	\$5,050.00

Sales

Date	Buyer	Seller	Conveyance Number	Deed Type	Valid	Parcels In Sale	Amount
7/13/2023	BARNESVILLE AREA EDUCATION FOUNDATION ET AL	BARNESVILLE AREA EDUCATION FOUNDATION ET AL	1227	CERTIFICATE OF TRANSFER	False	3	\$0.00
3/3/2022	BARNESVILLE AREA EDUCATION FOUNDATION ET AL	BORTON JOHN H	417	CERTIFICATE OF TRANSFER	False	2	\$0.00
1/1/1900	BORTON JOHN H	NOT ON FILE		NOT AVAILABLE	False	0	\$0.00

Land

Code	Type	Dim 1	Dim 2	Dim 3	Unit Rate	Rate Factor	Adjustment Factor	Appraised Value
TL	PASTURE / CROP	44.220	0.000	0.000	0	100	100	\$118,860.00
WD	WOODS	12.698	0.000	0.000	0	100	100	\$34,130.00
HS	HOMESITE	1.000	0.000	0.000	0	100	100	\$21,120.00
ROW	RIGHT OF WAY	1.764	0.000	0.000	0	100	100	\$0.00
Totals		59.682 Acres						\$174,110.00

Tax

2024

	Delinquent	First Half	Second Half	Year Total
CHARGE	\$0.00	\$700.47	\$700.47	\$1,400.94

REDUCTION		-\$169.68	-\$169.68	-\$339.36
EFFECTIVE TAX	\$0.00	\$530.79	\$530.79	\$1,061.58
ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00
NON-BUSINESS CREDIT		-\$46.52	-\$46.52	-\$93.04
OWNER OCCUPANCY CREDIT		\$0.00	\$0.00	\$0.00
HOMESTEAD		\$0.00	\$0.00	\$0.00
NET TAX	\$0.00	\$484.27	\$484.27	\$968.54
CAUV RECOUPMENT	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL ASSESSMENTS	\$0.00	\$1.00	\$1.00	\$2.00
SA PENALTY	\$0.00	\$0.00	\$0.00	\$0.00
SA INTEREST	\$0.00	\$0.00	\$0.00	\$0.00
OTHER PENALTY	\$0.00	\$0.00	\$0.00	\$0.00
OTHER INTEREST	\$0.00	\$0.00	\$0.00	\$0.00
NET OWED	\$0.00	\$485.27	\$485.27	\$970.54
NET PAID	\$0.00	-\$485.27	-\$485.27	-\$970.54
NET DUE	\$0.00	\$0.00	\$0.00	\$0.00
			SURPLUS	\$0.00

Yearly Tax Value Summary

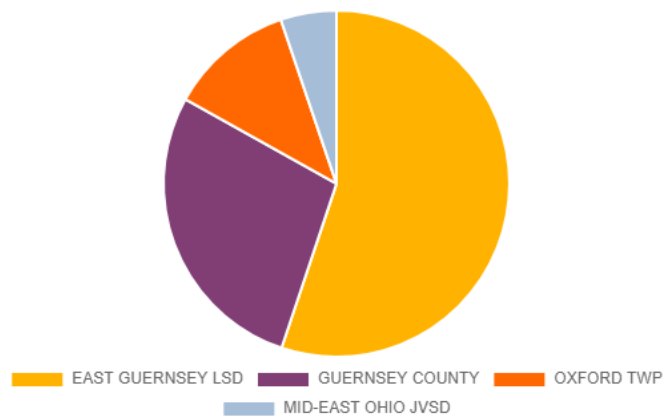
Year	Effective Tax	Delinquency	Net Tax	Taxes Billed
2024	\$1,061.58	\$0.00	\$968.54	\$970.54
2023	\$776.20	\$0.00	\$709.60	\$711.60

Tax Payments	
Payment Date	Amount
6/5/2025	\$485.27
2/28/2025	\$485.27
6/21/2024	\$355.80
2/23/2024	\$355.80
2/8/2023	\$739.36
2/22/2022	\$668.74
2/23/2021	\$691.10

Payment Date	Amount
2/18/2020	\$678.68
2/21/2019	\$715.92
2/21/2018	\$713.54
2/16/2017	\$696.38
2/25/2016	\$498.12
8/21/2015	\$214.46
2/20/2015	\$194.96
8/7/2014	\$219.47
2/18/2014	\$199.52
6/27/2013	\$200.63
2/14/2013	\$200.63
6/21/2012	\$95.95
2/10/2012	\$95.95
6/22/2011	\$109.38
2/23/2011	\$109.38
7/14/2010	\$57.13
3/24/2010	\$57.13
6/17/2009	\$101.40
2/10/2009	\$101.40
6/18/2008	\$101.31
2/7/2008	\$101.31

Tax Distribution

2024



Tax Unit Name	Levy Name	Amount	Percentage
GUERNSEY COUNTY	GENERAL FUND	\$59.60	6.15%
GUERNSEY COUNTY	1990 MENTAL HEALTH & RETARDATION	\$25.38	2.62%
Totals		\$968.54	100%

Tax Unit Name	Levy Name	Amount	Percentage
GUERNSEY COUNTY	1999 MENTAL HEALTH & RETARDATION	\$16.32	1.69%
GUERNSEY COUNTY	2010 COUNTY HEALTH	\$6.36	0.66%
GUERNSEY COUNTY	2010 COUNTY HOME	\$12.70	1.31%
GUERNSEY COUNTY	2012 COUNTY HEALTH	\$6.36	0.66%
GUERNSEY COUNTY	2012 LIBRARY	\$12.70	1.31%
GUERNSEY COUNTY	2014 MENTAL HEALTH	\$14.62	1.51%
GUERNSEY COUNTY	2017 SHERIFF 911	\$17.00	1.76%
GUERNSEY COUNTY	2020 SENIOR CITIZENS	\$28.60	2.95%
GUERNSEY COUNTY	2021 CHILDREN SERVICES	\$55.30	5.71%
GUERNSEY COUNTY	2022 MEALS ON WHEELS	\$15.76	1.63%
MID-EAST OHIO JVSD	1976 CURRENT EXPENSE	\$16.76	1.73%
MID-EAST OHIO JVSD	1986 CURRENT EXPENSE	\$29.08	3.00%
MID-EAST OHIO JVSD	2009 PERMANENT IMPROVEMENT	\$4.68	0.48%
EAST GUERNSEY LSD	PERMANENT IMPROVEMENT	\$75.66	7.81%
EAST GUERNSEY LSD	1976 CURRENT EXPENSE	\$458.46	47.34%
OXFORD TWP	GENERAL FUND	\$36.68	3.79%
OXFORD TWP	ROAD LEVY	\$57.32	5.92%
OXFORD TWP	2006 CEMETERY	\$9.54	0.98%
OXFORD TWP	2006 FIRE	\$9.66	1.00%
Totals		\$968.54	100%

Special Assessments

Project Name	Year	Due			Collected		Balance		
		Delinquent	First Half	Second Half	First Half	Second Half	First Half	Second Half	Total
390 MUSKINGUM WATERSHED	2024	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00	\$0.00	\$0.00
390 MUSKINGUM WATERSHED	2023	\$0.00	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00	\$0.00	\$0.00