

28-0000014.000



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

8/25/2025

Parcel

28-0000014.000

III-CASH-GRAIN OR GENERAL F...

Owner

BARNESVILLE AREA EDUCATION FOUNDATION ET AL

SOLD: 3/25/2025 \$0.00

Address

65380 BORTON LN QUAKER CITY OH 43773

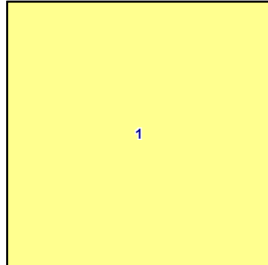
EAST GUERNSEY LSD

Appraised

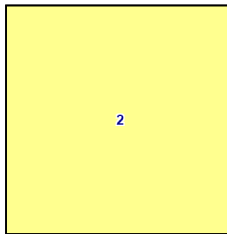
\$216,310.00

ACRES: 76

Sketches



¹ POLEBARN
2400 sqft



² Length x Width (Optional)
4 sqft

Location

Parcel	28-0000014.000
Owner	BARNESVILLE AREA EDUCATION FOUNDATION ET AL
Address	65380 BORTON LN QUAKER CITY OH 43773
City / Township	OXFORD TWP
School District	EAST GUERNSEY LSD

Owner Address

Mailing Name	BARNESVILLE AREA EDUCATION FOUNDATION ET AL
Mailing Address	PO BOX 1
City, State, Zip	BARNESVILLE OH 43713-0001

Tax Mailing Address

Mailing Name	BARNESVILLE AREA EDUCATION FOUNDATION ET AL
Mailing Address	PO BOX 1
City, State, Zip	BARNESVILLE OH 43713-0001

Valuation

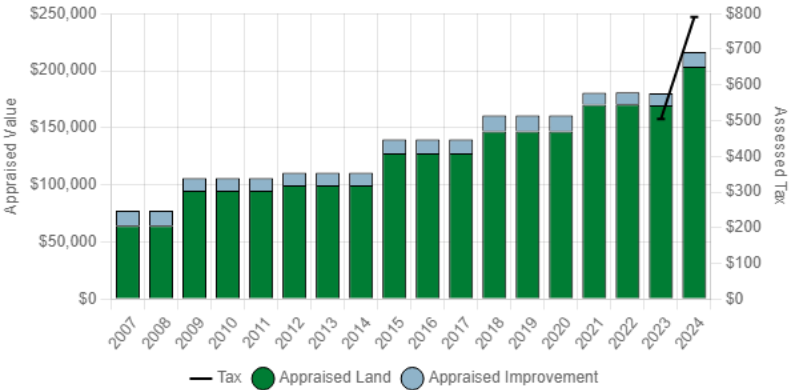
Appraised (100%)

Assessed (35%)

Year	Land (CAUV)	Improvements	Total	Land (CAUV)	Improvements	Total
2024	\$203,580.00 (\$46,630.00 🏠)	\$12,730.00	\$216,310.00	\$71,250.00 (\$16,320.00 🏠)	\$4,460.00	\$20,780.00

Appraised (100%)				Assessed (35%)		
Year	Land (CAUV)	Improvements	Total	Land (CAUV)	Improvements	Total
2023	\$169,650.00 (\$25,300.00 🌿)	\$10,610.00	\$180,260.00	\$59,380.00 (\$8,860.00 🌿)	\$3,710.00	\$12,570.00
2022	\$170,420.00 (\$28,840.00 🌿)	\$10,610.00	\$181,030.00	\$59,650.00 (\$10,090.00 🌿)	\$3,710.00	\$13,800.00
2021	\$170,240.00 (\$28,810.00 🌿)	\$10,610.00	\$180,850.00	\$59,580.00 (\$10,080.00 🌿)	\$3,710.00	\$13,790.00
2020	\$146,830.00 (\$39,550.00 🌿)	\$14,020.00	\$160,850.00	\$51,390.00 (\$13,840.00 🌿)	\$4,910.00	\$18,750.00
2019	\$146,830.00 (\$39,550.00 🌿)	\$14,020.00	\$160,850.00	\$51,390.00 (\$13,840.00 🌿)	\$4,910.00	\$18,750.00

Historic Appraised (100%) Values



Legal			
Legal Acres	76	Land Use	111-CASH-GRAIN OR GENERAL FARM "QUALIFIED FOR CURRENT AGRICULTURAL USE VALUE"
Legal Description	R7 T10 SS07 PT SW 1/4	Neighborhood	9281-28-OXFORD AGR
Agricultural District	NO	Special Assessments	NO
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
WME-WESTMORELANDSILTLOAM 25-40	PASTURE / CROP	18.288	\$350.00	\$6,400.00
GUD-GUERNSEY UP C 15-25 S MW	PASTURE / CROP	14.852	\$350.00	\$5,200.00
ABC2-AARON-UP C 8-15 M W	PASTURE / CROP	12.990	\$1,460.00	\$18,960.00
WME-WESTMORELANDSILTLOAM 25-40	WOODLAND	6.864	\$230.00	\$1,580.00
LWE-LOWELL-WESTMORELANDCOM 25-40	WOODLAND	5.313	\$230.00	\$1,220.00
LWE-LOWELL-WESTMORELANDCOM 25-40	PASTURE / CROP	5.120	\$350.00	\$1,790.00
GUD-GUERNSEY UP C 15-25 S MW	WOODLAND	3.654	\$230.00	\$840.00
GDB-GILPINSILTLOAM SIL 2-8 S W	PASTURE / CROP	3.644	\$1,630.00	\$5,940.00
HE-HARTSHORN LOB SL OF SIL 0-2 SW	PASTURE / CROP	1.527	\$2,130.00	\$3,250.00
EBC-ELBASILTYCLAYL SICL 8-15 S W	WOODLAND	1.308	\$230.00	\$300.00
ABC2-AARON-UP C 8-15 M W	WOODLAND	1.233	\$230.00	\$280.00
EBC-ELBASILTYCLAYL SICL 8-15 S W	PASTURE / CROP	0.532	\$1,450.00	\$770.00
HE-HARTSHORN LOB SL OF SIL 0-2 SW	WOODLAND	0.213	\$230.00	\$50.00
GDB-GILPINSILTLOAM SIL 2-8 S W	WOODLAND	0.100	\$230.00	\$20.00
LWD-LOWELL WESTMORE C IL 15-25 S W	WOODLAND	0.067	\$230.00	\$20.00
LWD-LOWELL WESTMORE C IL 15-25 S W	PASTURE / CROP	0.035	\$350.00	\$10.00
Totals		75.738		\$46,630.00

Commercial

No Commercial Records Found.

Improvements

#	Code	Description	Size (LxW)	Area	Year Built	Appraised Value	Assessed Value
1	POLEBARN	POLE BARN	40x60	2400	1980	\$12,730.00	\$4,460.00
2		SHED	0x0	0	OLD	\$0.00	\$0.00
Totals						\$12,730.00	\$4,460.00

Sales

Date	Buyer	Seller	Conveyance Number	Deed Type	Valid	Parcels In Sale	Amount
3/25/2025	BARNESVILLE AREA EDUCATION FOUNDATION ET AL	BARNESVILLE AREA EDUCATION FOUNDATION ET AL	000653	EASEMENT	False	1	\$0.00
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
3/29/1996	BORTON JOHN H	NOT ON FILE	777	WARRANTY DEED	True	1	\$0.00
3/29/1996	NOT ON FILE	NOT ON FILE	424	WARRANTY DEED	True	1	\$0.00

Land

Code	Type	Dim 1	Dim 2	Dim 3	Unit Rate	Rate Factor	Adjustment Factor	Appraised Value
TL	PASTURE / CROP	56.988	0.000	0.000	0	100	100	\$153,180.00
WD	WOODS	18.751	0.000	0.000	0	100	100	\$50,400.00
WTR	WATER WAY	0.155	0.000	0.000	0	100	100	\$0.00
ROW	RIGHT OF WAY	0.107	0.000	0.000	0	100	100	\$0.00
Totals		76.000 Acres						\$203,580.00

Tax

2024				
	Delinquent	First Half	Second Half	Year Total
CHARGE	\$0.00	\$571.47	\$571.47	\$1,142.94
REDUCTION		-\$138.44	-\$138.44	-\$276.88
EFFECTIVE TAX	\$0.00	\$433.03	\$433.03	\$866.06
ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00
NON-BUSINESS CREDIT		-\$37.96	-\$37.96	-\$75.92
OWNER OCCUPANCY CREDIT		\$0.00	\$0.00	\$0.00
HOMESTEAD		\$0.00	\$0.00	\$0.00
NET TAX	\$0.00	\$395.07	\$395.07	\$790.14
CAUV RECOUPMENT	\$0.00	\$0.00	\$0.00	\$0.00

SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
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	\$395.07	\$395.07	\$790.14
NET PAID	\$0.00	-\$395.07	-\$395.07	-\$790.14
NET DUE	\$0.00	\$0.00	\$0.00	\$0.00
			SURPLUS	\$0.00

Yearly Tax Value Summary

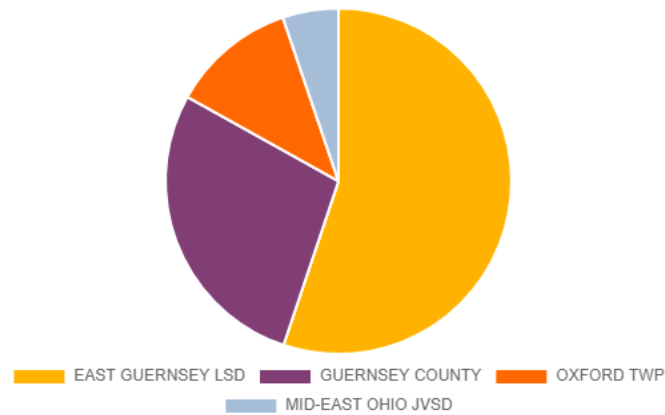
Year	Effective Tax	Delinquency	Net Tax	Taxes Billed
2024	\$866.06	\$0.00	\$790.14	\$790.14
2023	\$552.12	\$0.00	\$504.80	\$504.80

Tax Payments	
Payment Date	Amount
6/5/2025	\$395.07
2/28/2025	\$395.07
6/21/2024	\$252.40
2/23/2024	\$252.40
2/8/2023	\$560.86
2/22/2022	\$534.14
2/23/2021	\$718.84
2/18/2020	\$712.10
2/21/2019	\$744.88
2/21/2018	\$1,015.72
2/16/2017	\$823.78
1/11/2017	\$181.90
2/25/2016	\$1,180.94
8/21/2015	\$376.46
2/20/2015	\$364.88
8/20/2014	\$8.00
8/7/2014	\$373.99
2/18/2014	\$347.26
6/27/2013	\$359.99

Payment Date	Amount
2/14/2013	\$359.99
6/21/2012	\$228.92
2/10/2012	\$228.92
6/22/2011	\$226.41
2/23/2011	\$226.41
7/14/2010	\$221.91
3/24/2010	\$221.91
6/17/2009	\$169.52
2/10/2009	\$169.52
6/18/2008	\$169.38
2/7/2008	\$169.38

Tax Distribution

2024



Tax Unit Name	Levy Name	Amount	Percentage
GUERNSEY COUNTY	GENERAL FUND	\$48.62	6.15%
GUERNSEY COUNTY	1990 MENTAL HEALTH & RETARDATION	\$20.70	2.62%
GUERNSEY COUNTY	1999 MENTAL HEALTH & RETARDATION	\$13.32	1.69%
GUERNSEY COUNTY	2010 COUNTY HEALTH	\$5.18	0.66%
GUERNSEY COUNTY	2010 COUNTY HOME	\$10.36	1.31%
GUERNSEY COUNTY	2012 COUNTY HEALTH	\$5.18	0.66%
GUERNSEY COUNTY	2012 LIBRARY	\$10.36	1.31%
GUERNSEY COUNTY	2014 MENTAL HEALTH	\$11.92	1.51%
GUERNSEY COUNTY	2017 SHERIFF 911	\$13.86	1.75%
GUERNSEY COUNTY	2020 SENIOR CITIZENS	\$23.34	2.95%
Totals		\$790.14	100%

Tax Unit Name	Levy Name	Amount	Percentage
GUERNSEY COUNTY	2021 CHILDREN SERVICES	\$45.12	5.71%
GUERNSEY COUNTY	2022 MEALS ON WHEELS	\$12.86	1.63%
MID-EAST OHIO JVSD	1976 CURRENT EXPENSE	\$13.68	1.73%
MID-EAST OHIO JVSD	1986 CURRENT EXPENSE	\$23.72	3.00%
MID-EAST OHIO JVSD	2009 PERMANENT IMPROVEMENT	\$3.82	0.48%
EAST GUERNSEY LSD	PERMANENT IMPROVEMENT	\$61.72	7.81%
EAST GUERNSEY LSD	1976 CURRENT EXPENSE	\$374.04	47.34%
OXFORD TWP	GENERAL FUND	\$29.92	3.79%
OXFORD TWP	ROAD LEVY	\$46.76	5.92%
OXFORD TWP	2006 CEMETERY	\$7.78	0.98%
OXFORD TWP	2006 FIRE	\$7.88	1.00%
Totals		\$790.14	100%

Special Assessments

No Special Assessment Records Found.