



Table PD-2
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REAL ESTATE TAXES ON MANUFACTURED HOMES: Ten Percent and Two & One Half Percent Reductions, and Homestead Exemptions, by County, Distributed during Calendar Year 2015 (for Tax Year 2015)

In Ohio, manufactured and mobile homes are subject to one of three different possible property tax treatments: the manufactured home tax using a depreciation schedule; the manufactured home tax that is *like* the real property tax; or the real property tax. Table PD-2 pertains to the first two methods of taxation: i.e., manufactured homes that are taxed either under a depreciation schedule or *like* the real property tax (ORC 4503.06).

Current state law (Revised Code Section 319.302) requires each county auditor to reduce all property taxes charged by 10 percent on property not intended primarily for use in a business activity. In addition, Section 323.152(B) requires the county auditor to further reduce the property tax on owner-occupied property by 2.5 percent.

These credits are limited in that they do not apply to new levies or replacement levies passed after September 29, 2013; they only apply to existing and renewal property tax levies.

Lastly, homestead exemption property tax reductions are granted to homeowners who are at least 65 years of age; permanently and totally disabled; or surviving spouses at least 59 years of age if the deceased had previously received the exemption. In tax year 2014, under this program, each qualified homeowner was eligible for a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the true value of an eligible homestead from property taxation. In calendar year 2014, eligibility for new exemptions began being limited to qualifying taxpayers, by age, with Ohio adjusted gross income of \$30,500 or less; the income threshold is annually adjusted for inflation. The income threshold for tax year 2015 was \$31,000.

Local governments are fully reimbursed from the state general revenue fund for these tax reductions. The Department of Education reimburses the schools for their share of the tax reductions and the Tax Commissioner reimburses the counties, townships, municipalities, and special taxing districts for their shares of the tax reductions. The county auditor also receives payment for administering the programs: three percent for the homestead exemption and two percent for the 2.5 percent reductions.

Table PD-2 indicates that during calendar year 2015, the Departments of Taxation and Education together reimbursed local governments approximately \$9.5 million including \$2.8 million for the 10 percent credit reduction, \$6.2 million for the homestead exemption (including \$34,523 for late-filers), and \$466,720 for the 2.5 percent credit reduction (including \$137 for late-filers). Additionally, \$194,442 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$185,108) and 2.5 percent credit reduction (\$9,334). These administration payments are excluded from the table.

**MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY, DISTRIBUTED DURING
 CALENDAR YEAR 2015 (a)**

County	10% Reduction		Homestead Exemption Reduction (b)		2.5% Reduction in Homeowners' Real Property Taxes (c)		Total
Total	\$	2,837,654	\$	6,170,270	\$	466,720	\$ 9,474,644
Adams	\$	17,255	\$	24,303	\$	835	\$ 42,392
Allen	\$	27,639	\$	77,789	\$	5,137	\$ 110,565
Ashland	\$	11,894	\$	30,742	\$	1,786	\$ 44,422
Ashtabula	\$	49,375	\$	118,153	\$	7,311	\$ 174,839
Athens	\$	59,088	\$	80,036	\$	8,676	\$ 147,800
Auglaize	\$	5,220	\$	13,543	\$	1,004	\$ 19,767
Belmont	\$	31,750	\$	42,981	\$	5,725	\$ 80,456
Brown	\$	32,216	\$	39,057	\$	2,658	\$ 73,931
Butler	\$	84,681	\$	188,936	\$	15,791	\$ 289,408
Carroll	\$	24,140	\$	21,282	\$	3,971	\$ 49,393
Champaign	\$	11,496	\$	12,222	\$	1,296	\$ 25,014
Clark	\$	35,027	\$	123,497	\$	7,418	\$ 165,943
Clermont	\$	60,762	\$	131,664	\$	8,854	\$ 201,280
Clinton	\$	14,531	\$	21,931	\$	1,847	\$ 38,308
Columbiana	\$	69,582	\$	100,259	\$	11,677	\$ 181,518
Coshocton	\$	22,857	\$	61,002	\$	3,335	\$ 87,194
Crawford	\$	8,262	\$	14,470	\$	1,098	\$ 23,830
Cuyahoga	\$	88,133	\$	497,350	\$	18,955	\$ 604,438
Darke	\$	9,640	\$	22,514	\$	1,675	\$ 33,829
Defiance	\$	12,273	\$	22,490	\$	2,268	\$ 37,031
Delaware	\$	28,562	\$	68,246	\$	4,982	\$ 101,791
Erie	\$	16,308	\$	40,248	\$	2,782	\$ 59,338
Fairfield	\$	12,601	\$	36,758	\$	1,460	\$ 50,819
Fayette	\$	4,521	\$	9,665	\$	684	\$ 14,871
Franklin	\$	108,736	\$	298,322	\$	21,485	\$ 428,543
Fulton	\$	20,543	\$	38,641	\$	2,908	\$ 62,092
Gallia	\$	35,717	\$	52,136	\$	4,441	\$ 92,294
Geauga	\$	43,824	\$	135,001	\$	8,957	\$ 187,783
Greene	\$	22,208	\$	77,381	\$	4,909	\$ 104,497
Guernsey	\$	29,081	\$	37,356	\$	3,315	\$ 69,752
Hamilton	\$	33,804	\$	94,123	\$	7,070	\$ 134,998
Hancock	\$	34,999	\$	59,530	\$	7,442	\$ 101,972
Hardin	\$	6,345	\$	6,308	\$	831	\$ 13,484
Harrison	\$	12,384	\$	15,063	\$	1,431	\$ 28,879
Henry	\$	10,693	\$	21,911	\$	1,949	\$ 34,553
Highland	\$	25,096	\$	35,030	\$	1,947	\$ 62,072
Hocking	\$	27,761	\$	31,781	\$	4,743	\$ 64,284
Holmes	\$	13,799	\$	9,222	\$	1,334	\$ 24,355
Huron	\$	25,096	\$	51,304	\$	4,196	\$ 80,596
Jackson	\$	33,666	\$	38,220	\$	5,624	\$ 77,509
Jefferson	\$	25,206	\$	33,002	\$	2,889	\$ 61,097
Knox	\$	19,857	\$	37,895	\$	3,351	\$ 61,104
Lake	\$	40,804	\$	168,848	\$	8,802	\$ 218,454
Lawrence	\$	57,166	\$	60,356	\$	5,870	\$ 123,392

County	10% Reduction		Homestead Exemption Reduction (b)		2.5% Reduction in Homeowners' Real Property Taxes (c)		Total
Licking	\$	55,334	\$	93,452	\$	8,055	\$ 156,841
Logan	\$	26,944	\$	20,462	\$	2,357	\$ 49,763
Lorain	\$	78,533	\$	208,500	\$	15,707	\$ 302,739
Lucas	\$	74,310	\$	170,826	\$	13,292	\$ 258,428
Madison	\$	10,731	\$	23,977	\$	2,238	\$ 36,946
Mahoning	\$	20,364	\$	43,404	\$	3,655	\$ 67,423
Marion	\$	18,663	\$	41,546	\$	2,990	\$ 63,199
Medina	\$	13,546	\$	44,407	\$	2,974	\$ 60,927
Meigs	\$	33,869	\$	45,086	\$	4,635	\$ 83,590
Mercer	\$	15,431	\$	33,715	\$	1,780	\$ 50,927
Miami	\$	3,443	\$	12,756	\$	629	\$ 16,828
Monroe	\$	13,245	\$	8,850	\$	2,367	\$ 24,462
Montgomery	\$	59,149	\$	213,637	\$	11,159	\$ 283,945
Morgan	\$	10,299	\$	17,232	\$	1,690	\$ 29,220
Morrow	\$	24,222	\$	35,542	\$	3,404	\$ 63,169
Muskingum	\$	53,924	\$	77,263	\$	7,128	\$ 138,314
Noble	\$	9,535	\$	9,464	\$	1,690	\$ 20,688
Ottawa	\$	66,156	\$	68,070	\$	6,122	\$ 140,348
Paulding	\$	6,609	\$	6,088	\$	571	\$ 13,269
Perry	\$	27,142	\$	39,196	\$	4,354	\$ 70,692
Pickaway	\$	26,193	\$	33,948	\$	3,449	\$ 63,590
Pike	\$	33,133	\$	43,085	\$	6,569	\$ 82,787
Portage	\$	138,173	\$	290,001	\$	27,230	\$ 455,404
Preble	\$	5,624	\$	16,381	\$	74	\$ 22,079
Putnam	\$	6,983	\$	12,894	\$	1,217	\$ 21,093
Richland	\$	26,021	\$	62,658	\$	4,292	\$ 92,971
Ross	\$	48,532	\$	95,779	\$	9,902	\$ 154,213
Sandusky	\$	21,565	\$	45,886	\$	4,225	\$ 71,675
Scioto	\$	68,342	\$	77,813	\$	12,690	\$ 158,844
Seneca	\$	15,673	\$	33,240	\$	2,499	\$ 51,411
Shelby	\$	11,385	\$	28,305	\$	1,926	\$ 41,616
Stark	\$	47,015	\$	173,770	\$	8,016	\$ 228,801
Summit	\$	31,959	\$	138,920	\$	5,836	\$ 176,715
Trumbull	\$	38,552	\$	123,903	\$	5,772	\$ 168,226
Tuscarawas	\$	72,690	\$	142,716	\$	10,861	\$ 226,267
Union	\$	15,516	\$	30,317	\$	3,027	\$ 48,860
Van Wert	\$	6,148	\$	13,373	\$	930	\$ 20,451
Vinton	\$	18,837	\$	35,923	\$	2,633	\$ 57,392
Warren	\$	15,759	\$	28,260	\$	2,774	\$ 46,794
Washington	\$	52,694	\$	48,278	\$	4,009	\$ 104,981
Wayne	\$	51,998	\$	127,586	\$	9,130	\$ 188,714
Williams	\$	13,024	\$	33,789	\$	2,375	\$ 49,188
Wood	\$	82,390	\$	212,433	\$	15,290	\$ 310,114
Wyandot	\$	3,401	\$	6,972	\$	480	\$ 10,853

(a) Amounts shown in table exclude administrative fees totalling \$194,442: Homestead exemption fees were \$185,108 and the 2.5% reduction fees were \$9,334.

(b) Includes homestead exemption "late-filer" reimbursements totalling \$34,523.

(c) Includes 2.5% reduction "late-filer" reimbursements totalling \$137.

Source: Records of the Ohio Department of Taxation.