



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table PD-2
No. 48 (2006)
October 28, 2009 (revised)

REAL ESTATE TAXES ON MANUFACTURED HOMES: Ten Percent and Two & One Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2005 (for Tax Year 2005)

In Ohio, owners of manufactured homes may elect to be taxed under either the manufactured home tax (Ohio Revised Code Section 4503.06) or real property tax if ownership was acquired prior to January 1, 2000. The conditions to be met for the home to be taxed as real property are: the home is affixed to real property owned by the homeowner; the manufactured home is on a permanent foundation; and the certification of title is surrendered to the county auditor. Furthermore, manufactured homes meeting the above conditions are taxed as real property if the home was purchased on or after January 1, 2000. If the home was purchased prior to that date, and the home is taxed under the manufactured home tax, it will be taxed as real property after it is sold.

Current state law (Revised Code Section 319.302) requires each county auditor to reduce all real property taxes charged by 10 percent. In addition, Section 323.152(B) requires the county auditor to further reduce the real property tax on owner-occupied property by 2.5 percent. Owner-occupants who are age 65 or older or who are permanently and totally disabled may qualify for an additional reduction in their real property taxes by applying for a homestead exemption under Section 323.152(A). In calendar year 2005 (tax year 2005), a homestead exemption was granted for aged or disabled owner-occupants whose total income did not exceed \$24,700.

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 2 percent of the amount reimbursed under Section 323.152 as payment for administering the homestead exemption and 2.5 percent rollback.

Table PD-2 indicates that during calendar year 2005, the Departments of Taxation and Education together reimbursed local governments a total of \$5.9 million including \$2.2 million for the 10 percent rollback, \$3.3 million for the homestead exemption (including \$42,241 for late-filers), and \$0.4 million for the 2.5 percent rollback (including \$186 for late-filers). Additionally, \$43,359 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$35,501) and 2.5 percent rollback (\$7,858). These administration payments are excluded from the table.

MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2005 (a)

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$2,192,069	\$3,336,842	\$392,885	\$5,921,796
Adams	14,942	23,090	389	38,421
Allen	21,169	30,427	4,761	56,357
Ashland	13,806	21,263	2,365	37,435
Ashtabula	46,383	58,905	8,944	114,232
Athens	57,562	49,359	9,163	116,084
Auglaize	5,235	5,871	946	12,052
Belmont	16,060	25,840	3,231	45,130
Brown	31,199	34,674	1,887	67,760
Butler	25,409	68,410	3,653	97,473
Carroll	12,691	11,104	2,195	25,990
Champaign	22,524	21,639	2,937	47,101
Clark	32,763	48,390	7,388	88,541
Clermont	70,482	101,254	9,213	180,949
Clinton	18,054	18,331	2,369	38,754
Columbiana	46,479	58,285	9,235	113,999
Coshocton	15,927	27,154	3,130	46,211
Crawford	5,962	9,754	1,004	16,720
Cuyahoga	54,425	201,457	13,564	269,446
Darke	5,673	13,178	1,016	19,867
Defiance	12,933	14,085	2,358	29,377
Delaware	18,079	28,919	3,421	50,419
Erie	10,496	26,611	2,199	39,305
Fairfield	10,643	22,494	2,433	35,571
Fayette	6,773	10,228	1,277	18,278
Franklin	63,296	117,561	12,660	193,517
Fulton	19,690	28,328	4,224	52,241
Gallia	17,147	29,214	2,728	49,089
Geauga	29,654	44,106	6,258	80,018
Greene	12,334	16,842	2,645	31,822
Guernsey	18,009	22,294	2,976	43,279
Hamilton	54,066	80,096	11,366	145,528
Hancock	25,308	38,469	5,239	69,016
Hardin	6,605	9,097	1,129	16,830
Harrison	7,947	11,155	570	19,671
Henry	12,303	9,738	2,556	24,597
Highland	17,993	24,104	908	43,005
Hocking	23,558	27,689	4,206	55,452
Holmes	11,003	10,778	1,165	22,946
Huron	24,886	25,797	4,817	55,500
Jackson	24,086	26,431	4,220	54,737
Jefferson	18,068	26,911	3,242	48,221
Knox	16,014	23,367	2,984	42,365

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lake	\$36,254	\$70,290	\$8,037	\$114,581
Lawrence	35,750	56,965	3,488	96,203
Licking	38,843	40,066	7,915	86,824
Logan	31,041	28,312	2,701	62,053
Lorain	55,264	83,748	11,182	150,194
Lucas	75,968	122,336	16,199	214,503
Madison	9,193	14,199	2,097	25,489
Mahoning	13,419	28,519	2,627	44,566
Marion	16,185	17,102	3,311	36,597
Medina	9,984	23,858	2,384	36,225
Meigs	23,370	26,132	1,751	51,253
Mercer	10,007	12,177	1,522	23,706
Miami	4,481	9,170	855	14,506
Monroe	6,855	10,554	1,323	18,731
Montgomery	46,229	81,548	10,179	137,956
Morgan	8,225	7,447	1,440	17,112
Morrow	21,422	21,742	864	44,029
Muskingum	39,993	56,033	4,664	100,689
Noble	5,508	7,739	1,051	14,297
Ottawa	35,551	34,753	3,773	74,077
Paulding	6,899	6,539	686	14,124
Perry	11,355	18,000	1,347	30,702
Pickaway	29,051	23,705	580	53,335
Pike	26,637	39,200	5,727	71,564
Portage	100,567	119,548	18,889	239,004
Preble	4,571	6,841	756	12,168
Putnam	7,505	9,166	1,380	18,050
Richland	21,468	34,277	4,494	60,239
Ross	45,676	72,032	9,796	127,505
Sandusky	12,382	20,462	2,561	35,406
Scioto	27,545	65,576	27,506	120,627
Seneca	12,605	18,581	2,000	33,185
Shelby	8,950	14,998	1,246	25,193
Stark	41,614	93,742	8,899	144,255
Summit	28,004	52,478	6,081	86,563
Trumbull	30,617	66,126	4,649	101,392
Tuscarawas	52,413	92,342	7,297	152,051
Union	13,809	16,871	2,916	33,596
Van Wert	8,379	11,294	1,699	21,372
Vinton	16,564	19,066	1,354	36,984
Warren	9,730	10,256	1,420	21,406
Washington	35,663	72,244	1,374	109,280
Wayne	53,944	83,726	8,659	146,329
Williams	11,529	18,864	2,033	32,425
Wood	70,375	92,344	8,898	171,617
Wyandot	3,045	3,180	303	6,529

(a) Amounts shown in table exclude administrative fees totalling \$43,359: Homestead exemption fees were \$35,501 and the 2.5% reduction fees were \$7,858.

(b) Includes "late-filer" reimbursements totalling \$42,241.

(c) Includes "late-filer" reimbursements totalling \$186.

Source: Records of the Ohio Department of Taxation.