



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-1
No. 26 (2013)
February 8, 2013

REAL ESTATE TAXES: Ten Percent and Two and Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2012 (for Tax Year 2011)

Since 1971, a 10 percent reduction, or "rollback," has applied to each taxpayer's real property tax bill. It is limited to all real property not intended primarily for use in a business activity. Qualifying property includes property subject to the following uses: farming; leasing property for farming; occupying or holding or leasing property improved with single-family, two-family, or three-family dwellings; or holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings.

In addition, a 2.5 percent rollback of real property taxes is granted on a homestead (a dwelling plus up to one acre) that is occupied by the homeowner.

Lastly, 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). Each qualified homeowner is eligible for a credit worth the taxes that would have been charged on up to \$25,000 in true value (\$8,750 in taxable value). In other words, an eligible homestead worth \$100,000 will essentially be taxed as if it is worth \$75,000.

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 3.0 percent rollback. Local governments are fully reimbursed from the state general revenue fund for these tax reductions.

Table PD-1 indicates that during calendar year 2012, the Departments of Taxation and Education together reimbursed local governments a total of \$1,711.4 million, including \$1,100.6 million for the 10 percent rollback, \$400.1 million for the homestead exemption (including \$2.4 million for late-filers), and \$210.7 million for the 2.5 percent rollback (including \$87,623 for late-filers). Additionally, \$16.2 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$12.0 million) and 2.5 percent rollback (\$4.2 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2012 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$1,100,575,320	\$400,098,653	\$210,716,936	\$1,711,390,909
Adams	1,194,113	695,223	85,073	1,974,408
Allen	6,263,733	2,994,324	1,129,193	10,387,250
Ashland	3,523,358	1,654,212	607,367	5,784,936
Ashtabula	6,915,357	3,603,591	997,932	11,516,880
Athens	3,452,168	1,529,079	478,118	5,459,365
Auglaize	3,288,150	1,237,783	539,129	5,065,062
Belmont	3,207,655	2,157,749	549,541	5,914,945
Brown	2,497,372	1,097,749	320,902	3,916,024
Butler	32,561,930	10,382,899	6,246,728	49,191,557
Carroll	1,843,130	773,233	238,634	2,854,996
Champaign	2,810,996	1,209,158	404,662	4,424,815
Clark	9,953,771	5,550,367	1,774,409	17,278,547
Clermont	19,165,629	5,704,923	3,946,166	28,816,718
Clinton	2,731,593	961,676	384,522	4,077,792
Columbiana	5,584,627	3,273,104	894,792	9,752,524
Coshocton	1,929,936	992,770	266,501	3,189,207
Crawford	2,726,210	1,716,202	368,545	4,810,957
Cuyahoga	158,238,219	59,538,572	32,034,553	249,811,344
Darke	3,388,625	1,582,558	474,251	5,445,434
Defiance	2,617,493	1,311,928	440,827	4,370,248
Delaware	35,225,673	4,481,287	7,536,384	47,243,344
Erie	7,486,322	2,710,854	1,304,603	11,501,779
Fairfield	13,626,587	3,670,440	2,492,924	19,789,952
Fayette	2,024,931	827,616	294,863	3,147,410
Franklin	135,831,402	33,180,145	28,825,728	197,837,274
Fulton	3,684,990	1,457,593	638,801	5,781,383
Gallia	1,468,915	873,847	170,211	2,512,973
Geauga	15,324,791	3,573,210	2,890,419	21,788,420
Greene	18,676,539	5,790,496	2,946,242	27,413,277
Guernsey	2,069,204	1,269,261	277,206	3,615,671
Hamilton	87,025,734	24,993,358	17,949,313	129,968,405
Hancock	5,484,983	1,870,460	1,032,828	8,388,271
Hardin	1,915,397	872,742	239,974	3,028,114
Harrison	844,796	578,426	93,604	1,516,825
Henry	2,515,135	908,879	331,070	3,755,084
Highland	2,315,344	1,078,167	266,822	3,660,333
Hocking	2,064,762	843,814	311,189	3,219,765
Holmes	2,821,999	699,244	350,458	3,871,701
Huron	3,511,123	1,420,270	639,063	5,570,457
Jackson	1,413,264	896,177	141,251	2,450,692
Jefferson	2,909,403	2,254,499	475,555	5,639,457
Knox	4,811,463	1,774,034	712,607	7,298,104
Lake	27,480,552	9,755,701	5,505,907	42,742,160
Lawrence	2,289,924	1,621,023	333,952	4,244,900
Licking	16,193,333	5,228,003	3,049,408	24,470,744
Logan	3,755,485	1,131,052	426,193	5,312,731
Lorain	29,963,281	10,480,425	5,659,234	46,102,941
Lucas	38,128,851	16,217,532	7,964,072	62,310,455

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Madison	3,703,221	1,159,554	625,869	5,488,644
Mahoning	17,212,019	11,117,987	3,413,717	31,743,723
Marion	3,462,600	1,827,008	577,798	5,867,406
Medina	20,266,967	5,808,526	4,092,147	30,167,639
Meigs	916,172	682,975	115,405	1,714,553
Mercer	3,697,172	1,199,696	521,479	5,418,347
Miami	7,932,229	3,160,329	1,479,909	12,572,467
Monroe	706,848	437,426	74,406	1,218,680
Montgomery	55,311,400	28,797,103	11,424,872	95,533,375
Morgan	709,598	428,321	75,820	1,213,738
Morrow	2,682,890	903,959	340,728	3,927,577
Muskingum	5,442,158	2,611,640	863,053	8,916,851
Noble	659,525	325,252	78,923	1,063,700
Ottawa	5,466,664	1,385,789	494,054	7,346,507
Paulding	1,381,491	708,407	181,319	2,271,217
Perry	2,030,634	948,145	351,381	3,330,160
Pickaway	4,245,492	1,463,492	667,408	6,376,392
Pike	1,229,321	814,931	185,238	2,229,491
Portage	13,918,350	4,588,393	2,451,550	20,958,293
Preble	2,945,740	1,307,335	456,649	4,709,724
Putnam	2,548,162	775,439	427,504	3,751,105
Richland	8,317,787	4,677,491	1,535,867	14,531,145
Ross	4,082,262	2,141,989	651,041	6,875,292
Sandusky	4,054,716	1,800,618	689,216	6,544,550
Scioto	3,290,496	2,418,971	586,354	6,295,820
Seneca	3,396,445	1,496,878	502,220	5,395,543
Shelby	3,448,863	1,281,733	527,685	5,258,281
Stark	29,706,729	13,811,246	5,637,227	49,155,202
Summit	58,047,109	21,856,008	11,434,146	91,337,263
Trumbull	14,866,042	9,825,223	2,456,249	27,147,514
Tuscarawas	5,779,484	2,671,972	960,070	9,411,526
Union	5,994,249	1,209,181	1,040,232	8,243,662
Van Wert	1,998,147	979,321	277,987	3,255,455
Vinton	593,373	416,732	73,848	1,083,953
Warren	28,346,507	5,953,265	5,993,426	40,293,197
Washington	3,200,693	1,830,179	494,165	5,525,037
Wayne	8,998,818	3,455,853	1,544,730	13,999,400
Williams	2,602,904	1,214,455	426,732	4,244,091
Wood	11,387,700	3,650,239	1,775,595	16,813,535
Wyandot	1,236,097	529,938	169,189	1,935,224

(a) Amounts shown in table exclude administrative fees totalling \$16,217,298: homestead exemption fees were \$12,002,960 and the 2.5% reduction fees were \$4,214,339.

(b) Includes "late-filer" reimbursements totalling \$2,409,618.

(c) Includes "late-filer" reimbursements totalling \$87,623.

Source: Records of the Ohio Department of Taxation.