



Table PD-1
No. 28 (2014)
April 8, 2014

REAL ESTATE TAXES: Ten Percent and Two and Half Percent Credits, and Homestead Exemption, by County, Distributed during Calendar Year 2013 (for Tax Year 2012)

Since 1971, a 10 percent credit 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 credit 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 real property taxes by applying for a homestead exemption under Section 323.152(A). In tax year 2012, each qualified homeowner was 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 was essentially taxed as if it is worth \$75,000. Under current law (calendar year 2014), eligibility for new exemptions is limited to qualifying taxpayers (by age) with Ohio adjusted gross income of \$30,500 or less; the income threshold will be annually adjusted for inflation.

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 three percent of the amount reimbursed under Section 323.152 as payment for administering the homestead exemption and two percent for administering the 2.50 percent credit. Local governments are fully reimbursed from the state general revenue fund for these tax reductions.

Table PD-1 indicates that during calendar year 2013, the Departments of Taxation and Education together reimbursed local governments a total of \$1,754.6 million, including \$1,115.0 million for the 10 percent credit, \$426.9 million for the homestead exemption (including \$2.2 million for late-filers), and \$212.8 million for the 2.5 percent credit (including \$66,558 for late-filers). Additionally, \$17.1 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$12.8 million) and 2.5 percent credit (\$4.3 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2013 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$ 1,114,953,759	\$ 426,881,733	\$ 212,757,312	\$ 1,754,592,804
Adams	\$ 1,218,129	\$ 702,638	\$ 87,134	\$ 2,007,901
Allen	\$ 6,414,822	\$ 3,214,407	\$ 1,125,063	\$ 10,754,292
Ashland	\$ 3,662,119	\$ 1,760,677	\$ 630,344	\$ 6,053,140
Ashtabula	\$ 6,895,741	\$ 3,661,082	\$ 995,784	\$ 11,552,607
Athens	\$ 3,566,095	\$ 1,600,620	\$ 494,213	\$ 5,660,928
Auglaize	\$ 3,301,823	\$ 1,241,168	\$ 539,825	\$ 5,082,815
Belmont	\$ 3,551,500	\$ 2,217,924	\$ 607,324	\$ 6,376,748
Brown	\$ 2,459,774	\$ 1,152,033	\$ 295,201	\$ 3,907,008
Butler	\$ 32,853,689	\$ 10,872,609	\$ 6,338,754	\$ 50,065,052
Carroll	\$ 1,927,718	\$ 829,280	\$ 254,427	\$ 3,011,425
Champaign	\$ 2,846,824	\$ 1,215,879	\$ 404,072	\$ 4,466,775
Clark	\$ 9,987,263	\$ 5,686,158	\$ 1,779,608	\$ 17,453,029
Clermont	\$ 19,436,093	\$ 5,958,318	\$ 4,018,937	\$ 29,413,348
Clinton	\$ 2,692,084	\$ 1,017,408	\$ 376,707	\$ 4,086,199
Columbiana	\$ 5,759,643	\$ 3,397,311	\$ 911,875	\$ 10,068,829
Coshocton	\$ 2,013,838	\$ 1,052,024	\$ 273,356	\$ 3,339,217
Crawford	\$ 2,690,773	\$ 1,843,303	\$ 338,773	\$ 4,872,849
Cuyahoga	\$ 155,531,538	\$ 65,389,252	\$ 31,404,283	\$ 252,325,073
Darke	\$ 3,400,493	\$ 1,605,679	\$ 475,448	\$ 5,481,620
Defiance	\$ 2,640,790	\$ 1,349,350	\$ 442,274	\$ 4,432,413
Delaware	\$ 35,794,243	\$ 4,758,777	\$ 7,667,935	\$ 48,220,956
Erie	\$ 7,503,806	\$ 2,956,350	\$ 1,272,780	\$ 11,732,935
Fairfield	\$ 13,903,760	\$ 3,865,125	\$ 2,554,681	\$ 20,323,566
Fayette	\$ 2,083,567	\$ 824,629	\$ 261,665	\$ 3,169,861
Franklin	\$ 141,685,925	\$ 35,216,924	\$ 30,008,207	\$ 206,911,056
Fulton	\$ 3,722,365	\$ 1,498,435	\$ 637,154	\$ 5,857,954
Gallia	\$ 1,480,934	\$ 867,363	\$ 170,181	\$ 2,518,478
Geauga	\$ 15,515,724	\$ 3,775,674	\$ 2,884,895	\$ 22,176,293
Greene	\$ 19,059,963	\$ 6,152,464	\$ 2,965,844	\$ 28,178,271
Guernsey	\$ 2,216,269	\$ 1,304,424	\$ 280,392	\$ 3,801,084
Hamilton	\$ 90,069,364	\$ 26,396,361	\$ 18,459,274	\$ 134,924,998
Hancock	\$ 5,523,368	\$ 1,913,281	\$ 1,032,498	\$ 8,469,147
Hardin	\$ 1,964,510	\$ 881,570	\$ 245,560	\$ 3,091,640
Harrison	\$ 866,538	\$ 608,231	\$ 96,737	\$ 1,571,505
Henry	\$ 2,716,976	\$ 987,156	\$ 346,275	\$ 4,050,408
Highland	\$ 2,411,986	\$ 1,175,571	\$ 257,333	\$ 3,844,890
Hocking	\$ 2,121,312	\$ 886,952	\$ 317,275	\$ 3,325,538
Holmes	\$ 2,846,928	\$ 689,024	\$ 353,294	\$ 3,889,246
Huron	\$ 3,501,284	\$ 1,492,760	\$ 572,154	\$ 5,566,198
Jackson	\$ 1,431,321	\$ 903,609	\$ 146,392	\$ 2,481,322
Jefferson	\$ 2,983,152	\$ 2,346,554	\$ 465,359	\$ 5,795,066
Knox	\$ 4,826,301	\$ 1,807,796	\$ 708,854	\$ 7,342,950
Lake	\$ 27,452,573	\$ 10,930,018	\$ 5,426,130	\$ 43,808,720
Lawrence	\$ 2,309,638	\$ 1,651,128	\$ 337,737	\$ 4,298,502
Licking	\$ 16,121,800	\$ 5,413,614	\$ 3,042,628	\$ 24,578,042
Logan	\$ 3,804,028	\$ 1,162,383	\$ 434,202	\$ 5,400,613
Lorain	\$ 30,027,216	\$ 11,943,503	\$ 5,621,698	\$ 47,592,417

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lucas	\$ 36,490,521	\$ 18,525,629	\$ 7,582,194	\$ 62,598,344
Madison	\$ 3,796,972	\$ 1,198,394	\$ 630,306	\$ 5,625,672
Mahoning	\$ 17,763,942	\$ 11,662,603	\$ 3,530,336	\$ 32,956,881
Marion	\$ 3,483,266	\$ 1,882,297	\$ 577,600	\$ 5,943,164
Medina	\$ 21,116,096	\$ 6,340,258	\$ 4,244,369	\$ 31,700,724
Meigs	\$ 968,708	\$ 742,246	\$ 122,611	\$ 1,833,565
Mercer	\$ 3,701,504	\$ 1,198,895	\$ 517,196	\$ 5,417,595
Miami	\$ 7,994,846	\$ 3,243,501	\$ 1,491,217	\$ 12,729,563
Monroe	\$ 712,560	\$ 445,393	\$ 74,455	\$ 1,232,408
Montgomery	\$ 56,394,257	\$ 30,045,808	\$ 11,837,280	\$ 98,277,344
Morgan	\$ 809,902	\$ 433,023	\$ 76,603	\$ 1,319,529
Morrow	\$ 2,724,143	\$ 927,844	\$ 341,977	\$ 3,993,964
Muskingum	\$ 5,072,822	\$ 2,619,880	\$ 765,765	\$ 8,458,467
Noble	\$ 673,767	\$ 333,248	\$ 80,118	\$ 1,087,133
Ottawa	\$ 5,416,476	\$ 1,512,992	\$ 485,398	\$ 7,414,866
Paulding	\$ 1,384,102	\$ 722,748	\$ 179,719	\$ 2,286,569
Perry	\$ 2,065,458	\$ 988,053	\$ 353,735	\$ 3,407,246
Pickaway	\$ 4,344,093	\$ 1,523,116	\$ 684,967	\$ 6,552,176
Pike	\$ 1,251,757	\$ 844,863	\$ 190,039	\$ 2,286,660
Portage	\$ 14,152,169	\$ 5,016,814	\$ 2,504,296	\$ 21,673,279
Preble	\$ 2,984,837	\$ 1,337,717	\$ 459,567	\$ 4,782,122
Putnam	\$ 2,545,014	\$ 782,843	\$ 424,758	\$ 3,752,615
Richland	\$ 8,154,110	\$ 4,652,460	\$ 1,486,232	\$ 14,292,802
Ross	\$ 4,162,353	\$ 2,218,133	\$ 665,658	\$ 7,046,144
Sandusky	\$ 4,166,183	\$ 1,974,777	\$ 677,137	\$ 6,818,097
Scioto	\$ 3,309,417	\$ 2,474,434	\$ 587,063	\$ 6,370,913
Seneca	\$ 3,532,761	\$ 1,606,296	\$ 525,722	\$ 5,664,779
Shelby	\$ 3,464,268	\$ 1,312,159	\$ 535,506	\$ 5,311,933
Stark	\$ 29,176,726	\$ 15,530,409	\$ 5,525,738	\$ 50,232,873
Summit	\$ 60,133,918	\$ 23,287,285	\$ 11,970,078	\$ 95,391,280
Trumbull	\$ 15,069,146	\$ 10,229,723	\$ 2,496,590	\$ 27,795,459
Tuscarawas	\$ 5,775,707	\$ 2,729,724	\$ 964,449	\$ 9,469,880
Union	\$ 6,449,863	\$ 1,319,934	\$ 1,123,245	\$ 8,893,042
Van Wert	\$ 2,027,977	\$ 999,144	\$ 280,386	\$ 3,307,508
Vinton	\$ 603,964	\$ 429,312	\$ 74,905	\$ 1,108,181
Warren	\$ 28,341,594	\$ 6,508,311	\$ 5,916,027	\$ 40,765,932
Washington	\$ 3,218,287	\$ 1,857,756	\$ 493,816	\$ 5,569,858
Wayne	\$ 9,049,921	\$ 3,525,100	\$ 1,545,291	\$ 14,120,312
Williams	\$ 2,612,960	\$ 1,292,499	\$ 395,205	\$ 4,300,664
Wood	\$ 11,816,095	\$ 3,894,919	\$ 1,811,645	\$ 17,522,659
Wyandot	\$ 1,245,697	\$ 534,403	\$ 167,578	\$ 1,947,678

(a) Amounts shown in table exclude administrative fees totalling \$17,061,598; homestead exemption fees were \$12,806,452 and the 2.5% reduction fees were \$4,255,146.

(b) Includes "late-filer" reimbursements totalling \$2,225,308.

(c) Includes "late-filer" reimbursements totalling \$66,558.

Source: Records of the Ohio Department of Taxation.