



Table PD-1
No. 32 (2016)
June 15, 2016

REAL ESTATE TAXES: Ten Percent and Two and Half Percent Credits, and Homestead Exemption, by County, Distributed during Calendar Year 2015 (for Tax Year 2014)

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.

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, 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). 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 is essentially taxed as if it is worth \$75,000. 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.

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 share 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 2.5 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 2015, the Departments of Taxation and Education together reimbursed local governments a total of \$1,784.8 million, including \$1,132.6 million for the 10 percent credit, \$440.9 million for the homestead exemption (including \$497,528 for late-filers), and \$211.2 million for the 2.5 percent credit (including \$46,007 for late-filers). Additionally, \$17.5 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$13.2 million) and 2.5 percent credit (\$4.2 million). These administration payments are excluded from the table.

**REAL 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	\$ 1,132,589,274	\$ 440,944,460	\$ 211,235,309	\$ 1,784,769,043
Adams	\$ 1,334,864	\$ 675,755	\$ 81,640	\$ 2,092,260
Allen	\$ 6,459,073	\$ 3,391,867	\$ 1,119,449	\$ 10,970,388
Ashland	\$ 3,844,380	\$ 1,763,240	\$ 581,693	\$ 6,189,313
Ashtabula	\$ 7,107,816	\$ 3,906,429	\$ 991,818	\$ 12,006,062
Athens	\$ 3,663,319	\$ 1,678,421	\$ 493,923	\$ 5,835,664
Auglaize	\$ 3,707,297	\$ 1,181,488	\$ 516,058	\$ 5,404,843
Belmont	\$ 3,589,188	\$ 2,235,242	\$ 607,292	\$ 6,431,722
Brown	\$ 2,476,729	\$ 1,148,599	\$ 282,164	\$ 3,907,491
Butler	\$ 32,556,225	\$ 11,348,774	\$ 6,496,149	\$ 50,401,147
Carroll	\$ 2,044,936	\$ 884,758	\$ 254,095	\$ 3,183,789
Champaign	\$ 3,125,675	\$ 1,310,229	\$ 379,664	\$ 4,815,568
Clark	\$ 10,019,113	\$ 6,024,865	\$ 1,713,766	\$ 17,757,744
Clermont	\$ 20,246,046	\$ 5,951,841	\$ 4,082,259	\$ 30,280,147
Clinton	\$ 2,926,268	\$ 953,498	\$ 341,158	\$ 4,220,924
Columbiana	\$ 5,873,179	\$ 3,462,356	\$ 904,564	\$ 10,240,099
Coshocton	\$ 2,051,618	\$ 1,086,232	\$ 274,904	\$ 3,412,754
Crawford	\$ 2,634,737	\$ 1,843,189	\$ 326,679	\$ 4,804,606
Cuyahoga	\$ 150,461,659	\$ 66,593,547	\$ 30,185,858	\$ 247,241,064
Darke	\$ 4,242,112	\$ 1,646,639	\$ 484,874	\$ 6,373,626
Defiance	\$ 2,875,518	\$ 1,305,485	\$ 397,813	\$ 4,578,817
Delaware	\$ 39,304,341	\$ 5,166,115	\$ 8,311,120	\$ 52,781,576
Erie	\$ 7,669,007	\$ 3,081,001	\$ 1,286,726	\$ 12,036,733
Fairfield	\$ 14,099,776	\$ 3,947,832	\$ 2,520,089	\$ 20,567,697
Fayette	\$ 2,087,789	\$ 821,796	\$ 257,625	\$ 3,167,209
Franklin	\$ 144,451,143	\$ 37,689,511	\$ 30,214,669	\$ 212,355,323
Fulton	\$ 4,043,939	\$ 1,356,044	\$ 541,978	\$ 5,941,961
Gallia	\$ 1,546,915	\$ 861,317	\$ 165,884	\$ 2,574,116
Geauga	\$ 15,536,275	\$ 4,031,765	\$ 2,875,084	\$ 22,443,124
Greene	\$ 19,216,867	\$ 6,673,527	\$ 2,906,466	\$ 28,796,860
Guernsey	\$ 2,148,812	\$ 1,303,635	\$ 257,691	\$ 3,710,138
Hamilton	\$ 90,647,899	\$ 26,815,334	\$ 18,414,702	\$ 135,877,935
Hancock	\$ 5,791,743	\$ 1,818,919	\$ 991,161	\$ 8,601,823
Hardin	\$ 2,492,861	\$ 799,113	\$ 220,788	\$ 3,512,762
Harrison	\$ 928,199	\$ 536,249	\$ 98,128	\$ 1,562,576
Henry	\$ 3,051,355	\$ 971,534	\$ 291,409	\$ 4,314,299
Highland	\$ 2,405,791	\$ 1,171,658	\$ 258,397	\$ 3,835,847
Hocking	\$ 2,111,836	\$ 879,141	\$ 303,561	\$ 3,294,538
Holmes	\$ 3,050,384	\$ 688,100	\$ 365,045	\$ 4,103,529
Huron	\$ 3,478,447	\$ 1,572,450	\$ 560,389	\$ 5,611,286
Jackson	\$ 1,511,715	\$ 871,132	\$ 151,649	\$ 2,534,495
Jefferson	\$ 2,993,072	\$ 2,407,442	\$ 452,859	\$ 5,853,373
Knox	\$ 5,414,889	\$ 1,807,138	\$ 718,926	\$ 7,940,953
Lake	\$ 27,713,921	\$ 10,816,844	\$ 5,458,264	\$ 43,989,028
Lawrence	\$ 2,410,073	\$ 1,678,148	\$ 349,883	\$ 4,438,104
Licking	\$ 16,447,353	\$ 5,763,227	\$ 2,990,244	\$ 25,200,824
Logan	\$ 3,911,951	\$ 1,201,796	\$ 402,315	\$ 5,516,061
Lorain	\$ 31,727,125	\$ 12,682,120	\$ 6,050,635	\$ 50,459,880

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lucas	\$ 36,828,823	\$ 19,933,772	\$ 7,569,903	\$ 64,332,498
Madison	\$ 4,147,663	\$ 1,092,876	\$ 566,834	\$ 5,807,373
Mahoning	\$ 17,665,546	\$ 11,848,617	\$ 3,448,224	\$ 32,962,388
Marion	\$ 3,675,543	\$ 1,813,778	\$ 545,718	\$ 6,035,039
Medina	\$ 21,051,950	\$ 6,927,184	\$ 4,241,700	\$ 32,220,834
Meigs	\$ 1,026,628	\$ 724,667	\$ 123,620	\$ 1,874,916
Mercer	\$ 4,206,017	\$ 1,077,832	\$ 495,695	\$ 5,779,543
Miami	\$ 8,201,356	\$ 3,456,030	\$ 1,467,659	\$ 13,125,044
Monroe	\$ 745,758	\$ 395,215	\$ 69,613	\$ 1,210,585
Montgomery	\$ 55,037,367	\$ 31,425,627	\$ 11,423,646	\$ 97,886,641
Morgan	\$ 772,427	\$ 422,925	\$ 73,005	\$ 1,268,357
Morrow	\$ 2,806,250	\$ 970,505	\$ 306,044	\$ 4,082,799
Muskingum	\$ 4,952,603	\$ 2,554,721	\$ 719,817	\$ 8,227,140
Noble	\$ 800,695	\$ 332,824	\$ 83,336	\$ 1,216,856
Ottawa	\$ 5,390,253	\$ 1,605,763	\$ 495,294	\$ 7,491,310
Paulding	\$ 1,551,969	\$ 657,977	\$ 154,352	\$ 2,364,299
Perry	\$ 2,082,380	\$ 953,803	\$ 337,470	\$ 3,373,653
Pickaway	\$ 4,783,332	\$ 1,492,726	\$ 650,540	\$ 6,926,598
Pike	\$ 1,237,567	\$ 816,424	\$ 178,695	\$ 2,232,686
Portage	\$ 14,680,733	\$ 5,301,866	\$ 2,601,865	\$ 22,584,464
Preble	\$ 3,303,552	\$ 1,282,254	\$ 425,131	\$ 5,010,938
Putnam	\$ 3,054,846	\$ 820,610	\$ 405,248	\$ 4,280,705
Richland	\$ 8,491,156	\$ 5,161,075	\$ 1,460,853	\$ 15,113,084
Ross	\$ 4,489,322	\$ 2,300,348	\$ 685,059	\$ 7,474,730
Sandusky	\$ 4,148,368	\$ 1,986,322	\$ 666,449	\$ 6,801,139
Scioto	\$ 3,325,733	\$ 2,445,529	\$ 572,247	\$ 6,343,510
Seneca	\$ 4,004,183	\$ 1,527,764	\$ 492,491	\$ 6,024,439
Shelby	\$ 3,784,178	\$ 1,213,918	\$ 508,188	\$ 5,506,285
Stark	\$ 29,974,782	\$ 16,675,272	\$ 5,644,679	\$ 52,294,732
Summit	\$ 59,551,209	\$ 23,460,402	\$ 11,741,288	\$ 94,752,899
Trumbull	\$ 15,126,980	\$ 10,392,640	\$ 2,432,803	\$ 27,952,423
Tuscarawas	\$ 5,920,257	\$ 2,913,607	\$ 960,624	\$ 9,794,488
Union	\$ 7,212,569	\$ 1,394,482	\$ 1,157,139	\$ 9,764,190
Van Wert	\$ 2,423,685	\$ 870,885	\$ 251,979	\$ 3,546,549
Vinton	\$ 598,761	\$ 444,513	\$ 72,332	\$ 1,115,607
Warren	\$ 28,865,837	\$ 6,934,356	\$ 5,984,151	\$ 41,784,345
Washington	\$ 3,356,384	\$ 1,747,216	\$ 511,938	\$ 5,615,538
Wayne	\$ 9,420,721	\$ 3,514,122	\$ 1,494,451	\$ 14,429,295
Williams	\$ 2,610,819	\$ 1,416,450	\$ 391,358	\$ 4,418,627
Wood	\$ 12,331,867	\$ 4,282,528	\$ 1,728,968	\$ 18,343,363
Wyandot	\$ 1,515,975	\$ 549,694	\$ 163,393	\$ 2,229,062

(a) Amounts shown in table exclude administrative fees totalling \$17,453,040; homestead exemption fees were \$13,228,334 and the 2.5% reduction fees were \$4,224,706.

(b) Includes "late-filer" homestead exemption reimbursements totalling \$497,528.

(c) Includes "late-filer" owner-occupied reimbursements totalling \$46,007.

Source: Records of the Ohio Department of Taxation.