



Table HE-1
No. 102 (2013)
January 16, 2014

PROPERTY TAX RELIEF: Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2011

Homestead exemption property tax reductions are granted to homeowners who are at least 65 years of age; permanently and totally disabled; or to surviving spouses at least 59 years of age if the deceased had previously received the exemption.

Prior to tax year 2007, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less annually and adjusted for inflation, with benefits tiered according to income. However, starting with the 2007 tax year (taxes due in 2008), income tests and tiered benefits were no longer applied (although homeowners that received a higher credit under the program that existed in tax year 2006 continued to receive that year's credit). Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on the first \$25,000 of true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shielded \$25,000 of the true value of an eligible homestead from property taxation. 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 table shows the number of homestead exemptions granted, the average reduction in property taxes, and the total reduction property taxes in each county. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation.

Based on survey results, it is estimated that a total of 870,568 real property homestead exemptions were granted; the average reduction in taxes was \$460 per homestead; and the total reduction in real property taxes was \$400,098,653. Four counties (Fayette, Morgan, Ottawa and Perry) did not submit tax year 2011 data for this report; previous year's information was used in place.

In comparison to tax year 2010, the number of homestead exemptions granted increased by 1.9%, the average reduction in property taxes increased by 2.5%, and the total reduction in property taxes increased by 5.6%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction (99,822) and the largest total reduction in taxes (\$59.5 million). Noble County had the least number of homeowners receiving this tax reduction (1,169) and the least total reduction in taxes (\$325,252).

The figures in the first column of this table were compiled through a survey of county auditors conducted by the Ohio Department of Taxation. The data in the third column are from the distribution records of the Revenue Accounting Division of the Ohio Department of Taxation. This column shows the actual amounts reimbursed to each county for the reduction in real property taxes attributable to the homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2011 homestead exemption. Calculated administrative fees of \$12,002,960 paid to the county auditors are excluded from Table HE-1.

**Number of Real Property Homestead Exemptions Granted, Average
 Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year
 2011**

<u>County</u>	<u>Number of Homestead Exemptions Granted</u> (a)	<u>Average Reduction in Taxes</u> (b)	<u>Total Reduction in Taxes</u> (c)
Total	870,568	\$460	\$400,098,653
Adams	2,370	\$293	\$695,223
Allen	8,233	\$364	\$2,994,324
Ashland	4,553	\$363	\$1,654,212
Ashtabula	9,320	\$387	\$3,603,591
Athens	3,794	\$403	\$1,529,079
Auglaize	3,547	\$349	\$1,237,783
Belmont	6,502	\$332	\$2,157,749
Brown	3,762	\$292	\$1,097,749
Butler	23,836	\$436	\$10,382,899
Carroll	2,590	\$299	\$773,233
Champaign	3,365	\$359	\$1,209,158
Clark	11,881	\$467	\$5,550,367
Clermont	13,285	\$429	\$5,704,923
Clinton	2,786	\$345	\$961,676
Columbiana	9,918	\$330	\$3,273,104
Coshocton	2,909	\$341	\$992,770
Crawford	4,279	\$401	\$1,716,202
Cuyahoga	99,822	\$596	\$59,538,572
Darke	4,931	\$321	\$1,582,558
Defiance	3,725	\$352	\$1,311,928
Delaware	9,056	\$495	\$4,481,287
Erie	7,172	\$378	\$2,710,854
Fairfield	10,039	\$366	\$3,670,440
Fayette (d)	2,122	\$390	\$827,616
Franklin	56,292	\$589	\$33,180,145
Fulton	3,410	\$427	\$1,457,593
Gallia	2,948	\$296	\$873,847
Geauga	7,928	\$451	\$3,573,210
Greene	11,948	\$485	\$5,790,496
Guernsey	3,601	\$352	\$1,269,261
Hamilton	46,759	\$535	\$24,993,358
Hancock	5,243	\$357	\$1,870,460
Hardin	2,650	\$329	\$872,742
Harrison	1,770	\$327	\$578,426
Henry	2,452	\$371	\$908,879
Highland	3,675	\$293	\$1,078,167
Hocking	2,511	\$336	\$843,814
Holmes	1,972	\$355	\$699,244
Huron	4,535	\$313	\$1,420,270
Jackson	2,858	\$314	\$896,177
Jefferson	7,028	\$321	\$2,254,499
Knox	4,787	\$371	\$1,774,034
Lake	20,957	\$466	\$9,755,701
Lawrence	6,516	\$249	\$1,621,023

<u>County</u>	<u>Number of Homestead Exemptions Granted</u> (a)	<u>Average Reduction in Taxes</u> (b)	<u>Total Reduction in Taxes</u> (c)
Licking	13,010	\$402	\$5,228,003
Logan	3,271	\$346	\$1,131,052
Lorain	24,088	\$435	\$10,480,425
Lucas	32,631	\$497	\$16,217,532
Madison	2,902	\$400	\$1,159,554
Mahoning	24,410	\$455	\$11,117,987
Marion	5,333	\$343	\$1,827,008
Medina	13,816	\$420	\$5,808,526
Meigs	2,460	\$278	\$682,975
Mercer	3,252	\$369	\$1,199,696
Miami	8,826	\$358	\$3,160,329
Monroe	1,499	\$292	\$437,426
Montgomery	47,154	\$611	\$28,797,103
Morgan (d)	1,409	\$304	\$428,321
Morrow	2,710	\$334	\$903,959
Muskingum	6,974	\$374	\$2,611,640
Noble	1,169	\$278	\$325,252
Ottawa (d)	4,066	\$341	\$1,385,789
Paulding	1,913	\$370	\$708,407
Perry (d)	2,718	\$349	\$948,145
Pickaway	3,573	\$410	\$1,463,492
Pike	2,715	\$300	\$814,931
Portage	11,146	\$412	\$4,588,393
Preble	3,899	\$335	\$1,307,335
Putnam	2,463	\$315	\$775,439
Richland	10,566	\$443	\$4,677,491
Ross	6,140	\$349	\$2,141,989
Sandusky	5,429	\$332	\$1,800,618
Scioto	6,890	\$351	\$2,418,971
Seneca	4,132	\$362	\$1,496,878
Shelby	3,573	\$359	\$1,281,733
Stark	33,057	\$418	\$13,811,246
Summit	42,628	\$513	\$21,856,008
Trumbull	21,377	\$460	\$9,825,223
Tuscarawas	7,358	\$363	\$2,671,972
Union	2,806	\$431	\$1,209,181
Van Wert	2,887	\$339	\$979,321
Vinton	1,418	\$294	\$416,732
Warren	13,626	\$437	\$5,953,265
Washington	5,728	\$320	\$1,830,179
Wayne	8,320	\$415	\$3,455,853
Williams	3,363	\$361	\$1,214,455
Wood	8,295	\$440	\$3,650,239
Wyandot	1,931	\$274	\$529,938

(a) Compiled from surveys of county auditors.

(b) Computed.

(c) Actual distribution records of the Revenue Accounting Division, the Department of Taxation.

(d) Tax year 2011 data not submitted; previous year's data shown.