



Table HE-2
No. 70 (2016)
October 28, 2016

MAUFACTURED HOME TAXES: PROPERTY TAX RELIEF

Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Calendar/Tax Year 2015

Manufactured home 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. Each qualified homeowner receives a credit equal to the taxes that would otherwise be charged on the first \$25,000 of (true) value of the homestead. In effect, the homestead exemption shields \$25,000 of the true value of an eligible homestead from property taxation. Veterans who have received 100 percent permanent total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities are exempt from the income threshold and are eligible to receive a homestead credit value of \$50,000.

Under current law, eligibility for new exemptions is limited to qualifying taxpayers (by age) with Ohio adjusted gross income of \$31,000 or less; the income threshold will be annually adjusted for inflation. For calendar year 2016, the threshold will be \$31,500, and the 2017 threshold will be \$31,800.

The table shows the number of homestead exemptions granted, the average reduction in property taxes, and the total reduction of property taxes in each county. The data presented in the table are derived from records of the Ohio Department of Taxation as well as data compiled from a survey of county auditors conducted by the department.

Based on survey results, it is estimated that a total of 27,277 manufactured home homestead exemptions were granted; the average reduction in taxes was \$233 per homestead; and the total reduction in real property taxes was \$6,354,342. One county (Morgan) did not submit calendar year 2015 data for this report; previous year's information was used in place.

In comparison to calendar year 2014, the number of homestead exemptions granted decreased by 3.0%, the average reduction in property taxes increased by 2.3%, and the total reduction in property taxes decreased by 2.3%. (These variances account for an adjustment in Pickaway County's calendar year 2014 data.)

Portage County had the greatest number of homeowners receiving this tax reduction, 1,038, while Cuyahoga county had the largest total reduction in taxes, \$512,270. Warren County had the least number of homeowners receiving this tax reduction, 17, while Paulding County had the least total reduction in taxes, \$6,271.

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 manufactured home property taxes attributable to the manufactured home homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2015 homestead exemption. Calculated administrative fees of \$190,630 paid to the county auditors are excluded from Table HE-2.

**NUMBER OF MANUFACTURED HOME HOMESTEAD EXEMPTIONS
 GRANTED, AVERAGE REDUCTION IN TAXABLE VALUE, AND TOTAL
 AMOUNT OF REDUCTION IN TAXES, BY COUNTY, TAX YEAR 2015**

<u>County</u>	<u>Number of Homestead Exemption Recipients</u>	<u>Average Reduction in Taxes</u>	<u>Total Reduction in Real Property Taxes</u>
Total	27,277	\$ 233	\$ 6,354,342
Adams	271	\$ 92	\$ 25,024
Allen	323	\$ 248	\$ 80,123
Ashland	231	\$ 137	\$ 31,662
Ashtabula	569	\$ 214	\$ 121,697
Athens	516	\$ 160	\$ 82,429
Auglaize	67	\$ 208	\$ 13,943
Belmont	268	\$ 165	\$ 44,270
Brown	377	\$ 107	\$ 40,214
Butler	653	\$ 298	\$ 194,604
Carroll	162	\$ 135	\$ 21,921
Champaign	144	\$ 87	\$ 12,588
Clark	408	\$ 312	\$ 127,168
Clermont	796	\$ 170	\$ 135,614
Clinton	152	\$ 149	\$ 22,589
Columbiana	573	\$ 180	\$ 103,267
Coshocton	310	\$ 203	\$ 62,832
Crawford	98	\$ 152	\$ 14,904
Cuyahoga	968	\$ 529	\$ 512,270
Darke	146	\$ 159	\$ 23,179
Defiance	120	\$ 193	\$ 23,151
Delaware	211	\$ 333	\$ 70,294
Erie	164	\$ 253	\$ 41,456
Fairfield	198	\$ 191	\$ 37,861
Fayette	73	\$ 136	\$ 9,955
Franklin	701	\$ 438	\$ 307,272
Fulton	195	\$ 204	\$ 39,801
Gallia	377	\$ 142	\$ 53,700
Geauga	430	\$ 323	\$ 139,051
Greene	240	\$ 332	\$ 79,679
Guernsey	250	\$ 154	\$ 38,477
Hamilton	414	\$ 234	\$ 96,947
Hancock	273	\$ 225	\$ 61,316
Hardin	71	\$ 92	\$ 6,498
Harrison	112	\$ 139	\$ 15,515
Henry	116	\$ 195	\$ 22,569
Highland	354	\$ 102	\$ 36,080
Hocking	235	\$ 139	\$ 32,725
Holmes	72	\$ 132	\$ 9,499
Huron	269	\$ 196	\$ 52,843
Jackson	278	\$ 142	\$ 39,366
Jefferson	222	\$ 153	\$ 33,976
Knox	166	\$ 235	\$ 39,032
Lake	510	\$ 341	\$ 173,914

County	Number of Homestead Exemption Recipients	Average Reduction in Taxes	Total Reduction in Real Property Taxes
Lawrence	641	\$ 97	\$ 62,167
Licking	385	\$ 249	\$ 95,985
Logan	133	\$ 158	\$ 21,057
Lorain	675	\$ 318	\$ 214,755
Lucas	146	\$ 1,205	\$ 175,951
Madison	124	\$ 199	\$ 24,635
Mahoning	231	\$ 193	\$ 44,618
Marion	240	\$ 178	\$ 42,792
Medina	149	\$ 307	\$ 45,740
Meigs	332	\$ 140	\$ 46,439
Mercer	192	\$ 181	\$ 34,726
Miami	116	\$ 113	\$ 13,139
Monroe	94	\$ 97	\$ 9,115
Montgomery	736	\$ 299	\$ 220,046
Morgan *	87	\$ 204	\$ 17,749
Morrow	297	\$ 123	\$ 36,609
Muskingum	570	\$ 140	\$ 79,581
Noble	87	\$ 112	\$ 9,747
Ottawa	219	\$ 320	\$ 70,112
Paulding	65	\$ 96	\$ 6,271
Perry	283	\$ 143	\$ 40,363
Pickaway	101	\$ 346	\$ 34,916
Pike	358	\$ 124	\$ 44,378
Portage	1,038	\$ 288	\$ 298,701
Preble	88	\$ 192	\$ 16,873
Putnam	70	\$ 190	\$ 13,280
Richland	87	\$ 742	\$ 64,538
Ross	711	\$ 139	\$ 98,647
Sandusky	222	\$ 213	\$ 47,263
Scioto	606	\$ 132	\$ 80,099
Seneca	170	\$ 201	\$ 34,208
Shelby	150	\$ 194	\$ 29,142
Stark	770	\$ 232	\$ 178,983
Summit	442	\$ 323	\$ 142,986
Trumbull	627	\$ 204	\$ 127,620
Tuscarawas	581	\$ 253	\$ 146,803
Union	143	\$ 218	\$ 31,226
Van Wert	99	\$ 139	\$ 13,774
Vinton	250	\$ 148	\$ 37,000
Warren	17	\$ 1,712	\$ 29,108
Washington	349	\$ 142	\$ 49,726
Wayne	576	\$ 228	\$ 131,413
Williams	161	\$ 216	\$ 34,803
Wood	710	\$ 308	\$ 218,806
Wyandot	66	\$ 109	\$ 7,181

* Did not submit tax year 2015 data; previous year's data shown.

Source: Surveys filed with the Department of Taxation by county auditors.