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Table PD-2
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REAL ESTATE TAXES ON MANUFACTURED HOMES: Ten Percent and Two & One Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2006 (for Tax Year 2006)

In Ohio, owners of manufactured homes may elect to be taxed under either the manufactured home tax (Ohio Revised Code Section 4503.06) or real property tax if ownership was acquired prior to January 1, 2000. The conditions to be met for the home to be taxed as real property are: the home is affixed to real property owned by the homeowner; the manufactured home is on a permanent foundation; and the certification of title is surrendered to the county auditor. Furthermore, manufactured homes meeting the above conditions are taxed as real property if the home was purchased on or after January 1, 2000. If the home was purchased prior to that date, and the home is taxed under the manufactured home tax, it will be taxed as real property after it is sold.

Current state law (Revised Code Section 319.302) requires each county auditor to reduce all real property taxes charged by 10 percent. In addition, Section 323.152(B) requires the county auditor to further reduce the real property tax on owner-occupied property by 2.5 percent. 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). In calendar year 2006 (tax year 2006), a homestead exemption was granted for aged or disabled owner-occupants whose total income did not exceed $25,500.

Local governments are fully reimbursed from the state general revenue fund for these tax reductions. 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 2.5 percent rollback.

Table PD-2 indicates that during calendar year 2006, the Departments of Taxation and Education together reimbursed local governments a total of $6.5 million including $2.4 million for the 10 percent rollback, $3.7 million for the homestead exemption (including $32,681 for late-filers), and $0.4 million for the 2.5 percent rollback (including $1,317 for late-filers). Additionally, $44,935 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption ($37,000) and 2.5 percent rollback ($7,935). These administration payments are excluded from the table.

Effective in tax year 2006 (distributions made in calendar year 2006), the 10 percent rollback is applied to only real property that is not intended primarily for use in a business activity. Property qualifying for the 10% rollback 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 vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings.

MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,
DISTRIBUTED DURING CALENDAR YEAR 2006 (a)

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	$2,380,689	$3,678,805	$396,750	$6,456,244
Adams	17,134	25,240	382	42,755
Allen	23,222	33,113	4,935	61,271
Ashland	14,314	22,324	2,399	39,037
Ashtabula	49,904	66,226	8,732	124,863
Athens	63,639	87,086	9,519	160,243
Auglaize	5,523	6,984	989	13,496
Belmont	19,033	28,954	3,665	51,652
Brown	33,715	39,853	2,002	75,569
Butler	60,949	97,558	9,145	167,652
Carroll	16,363	14,074	2,800	33,238
Champaign	23,743	21,757	3,153	48,653
Clark	36,674	53,214	8,194	98,082
Clermont	71,236	104,181	9,628	185,045
Clinton	18,359	18,520	2,334	39,213
Columbiana	49,971	67,685	9,646	127,301
Coshocton	17,559	28,298	2,989	48,847
Crawford	5,768	9,382	957	16,107
Cuyahoga	53,700	202,501	12,945	269,146
Darke	6,290	13,371	1,095	20,756
Defiance	13,200	15,831	2,318	31,349
Delaware	17,541	31,999	3,193	52,733
Erie	11,684	31,711	2,341	45,736
Fairfield	12,172	22,836	2,731	37,740
Fayette	8,114	11,870	1,454	21,437
Franklin	66,303	130,543	11,976	208,822
Fulton	21,265	29,355	4,414	55,034
Gallia	25,076	45,717	3,770	74,563
Geauga	32,451	47,384	6,556	86,391
Greene	14,258	20,049	3,093	37,401
Guernsey	21,289	24,752	3,653	49,694
Hamilton	47,879	83,291	10,203	141,372
Hancock	29,274	42,121	6,019	77,415
Hardin	7,480	10,643	1,095	19,219
Harrison	8,430	11,303	571	20,304
Henry	12,261	20,647	2,481	35,390
Highland	11,484	27,189	1,228	39,901
Hocking	25,353	30,627	4,383	60,362
Holmes	12,219	11,209	1,318	24,746
Huron	25,271	25,613	4,521	55,406
Jackson	27,029	28,473	4,684	60,186
Jefferson	18,485	29,885	3,503	51,874
Knox	16,027	23,506	2,879	42,411
Lake	40,919	78,007	9,098	128,023
Lawrence	40,357	62,215	3,790	106,361
Licking	41,915	47,963	8,349	98,227
Logan	32,839	31,566	2,942	67,347

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lorain	$59,515	$92,280	$11,516	$163,312
Lucas	59,059	100,519	12,542	172,120
Madison	9,483	13,821	2,126	25,430
Mahoning	14,045	28,534	2,753	45,332
Marion	17,658	27,587	3,464	48,709
Medina	11,851	26,678	2,788	41,318
Meigs	24,840	27,121	2,139	54,101
Mercer	12,426	17,691	1,802	31,919
Miami	4,651	9,896	930	15,476
Monroe	7,686	10,700	1,409	19,794
Montgomery	48,877	85,833	10,711	145,421
Morgan	9,131	10,230	1,486	20,847
Morrow	21,091	19,562	792	41,444
Muskingum	43,835	64,505	5,198	113,537
Noble	6,651	10,351	1,185	18,187
Ottawa	37,507	35,788	3,890	77,185
Paulding	8,917	7,890	807	17,614
Perry	27,755	25,381	3,143	56,279
Pickaway	29,725	24,806	1,367	55,898
Pike	27,542	40,130	5,664	73,336
Portage	110,998	139,324	21,662	271,983
Preble	4,976	8,261	840	14,077
Putnam	7,463	9,319	1,407	18,188
Richland	21,113	35,453	4,101	60,666
Ross	50,569	79,921	10,510	141,000
Sandusky	14,408	23,956	3,047	41,411
Scioto	52,166	72,846	10,251	135,263
Seneca	13,315	18,355	2,122	33,792
Shelby	9,815	15,424	1,399	26,638
Stark	43,465	96,792	9,220	149,477
Summit	29,208	53,861	6,294	89,362
Trumbull	33,406	70,552	5,099	109,057
Tuscarawas	60,225	106,447	8,471	175,143
Union	15,037	17,392	2,956	35,385
Van Wert	8,823	13,070	1,728	23,621
Vinton	19,428	21,481	1,799	42,708
Warren	10,818	13,878	1,688	26,385
Washington	38,792	89,188	1,718	129,698
Wayne	56,904	92,221	9,039	158,164
Williams	12,241	19,438	2,177	33,855
Wood	54,125	81,759	7,012	142,896
Wyandot	3,483	3,940	426	7,850

(a) Amounts shown in table exclude administrative fees totalling $44,935: Homestead exemption fees were $37,000 and the 2.5% reduction fees were $7,935.

(b) Includes "late-filer" reimbursements totalling $32,681.

(c) Includes "late-filer" reimbursements totalling $1,317.

Source: Records of the Ohio Department of Taxation.