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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 2007 (for Tax Year 2007)

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 2007 (tax year 2007), a homestead exemption was granted for aged or disabled owner-occupants whose total income did not exceed \$26,200.

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 2007, the Departments of Taxation and Education together reimbursed local governments a total of \$6.8 million including \$2.6 million for the 10 percent rollback, \$3.8 million for the homestead exemption (including \$32,294 for late-filers), and \$0.4 million for the 2.5 percent rollback (including \$251 for late-filers). Additionally, \$45,412 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$37,040) and 2.5 percent rollback (\$8,372). These administration payments are excluded from the table.

MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2007 (a)

County	10% Reduction	Homestead Exemption (b) Reduction	2.5% Reduction in Homeowners' Real (c) Property Taxes	Total
Total	\$2,562,131	\$3,798,920	\$418,597	\$6,779,648
Adams	20,125	27,030	580	47,735
Allen	25,546	34,779	4,954	65,278
Ashland	14,715	22,454	2,425	39,594
Ashtabula	54,677	70,176	8,384	133,237
Athens	67,667	90,596	10,093	168,356
Auglaize	5,866	7,173	1,062	14,101
Belmont	19,244	26,104	3,779	49,127
Brown	34,538	40,530	2,013	77,081
Butler	70,372	117,309	11,065	198,746
Carroll	18,517	15,320	3,143	36,980
Champaign	19,103	17,481	2,637	39,221
Clark	38,952	54,979	8,868	102,799
Clermont	75,913	107,244	10,548	193,705
Clinton	18,997	18,571	2,388	39,956
Columbiana	54,927	67,463	10,531	132,921
Coshocton	17,630	27,797	2,984	48,411
Crawford	5,806	8,580	987	15,373
Cuyahoga	55,639	205,422	13,295	274,356
Darke	6,931	13,466	1,270	21,667
Defiance	13,742	17,014	2,412	33,168
Delaware	20,826	36,104	3,881	60,810
Erie	13,204	32,220	2,353	47,777
Fairfield	14,029	22,053	114	36,196
Fayette	7,958	11,090	1,335	20,384
Franklin	74,122	138,377	13,537	226,036
Fulton	25,474	35,076	5,212	65,762
Gallia	26,501	50,278	4,049	80,828
Geauga	40,119	57,576	8,195	105,890
Greene	16,213	20,657	3,407	40,277
Guernsey	22,669	25,578	3,885	52,132
Hamilton	51,801	87,934	11,076	150,812
Hancock	31,696	47,090	6,637	85,424
Hardin	7,099	9,952	1,046	18,097
Harrison	9,358	12,095	586	22,039
Henry	12,229	22,103	2,392	36,725
Highland	22,991	28,515	1,246	52,753
Hocking	27,437	34,320	4,811	66,568
Holmes	12,531	11,642	1,358	25,532
Huron	24,451	24,131	4,403	52,985
Jackson	29,856	36,696	5,165	71,717
Jefferson	19,407	29,550	2,932	51,889
Knox	17,382	24,867	3,120	45,369
Lake	41,162	57,919	9,109	108,190
Lawrence	45,910	74,955	4,411	125,277
Licking	44,134	50,427	8,619	103,180
Logan	33,531	31,300	2,828	67,658

County	10% Reduction	Homestead Exemption (b) Reduction	2.5% Reduction in Homeowners' Real (c) Property Taxes	Total
Lorain	\$58,853	\$93,169	\$10,831	\$162,853
Lucas	63,120	102,855	12,656	178,631
Madison	10,039	14,723	2,314	27,076
Mahoning	15,057	28,202	2,939	46,197
Marion	18,615	28,859	3,706	51,180
Medina	12,087	24,203	2,810	39,101
Meigs	27,464	29,279	2,534	59,278
Mercer	13,738	17,568	2,000	33,306
Miami	4,909	10,588	925	16,422
Monroe	8,316	11,314	1,554	21,184
Montgomery	56,536	88,088	11,663	156,287
Morgan	10,658	11,224	1,616	23,498
Morrow	22,138	19,995	813	42,946
Muskingum	45,468	66,603	5,398	117,469
Noble	7,805	9,134	1,412	18,351
Ottawa	58,646	52,448	5,921	117,015
Paulding	9,178	8,697	769	18,643
Perry	28,742	25,339	3,329	57,410
Pickaway	28,370	26,492	1,811	56,673
Pike	28,963	41,964	6,040	76,967
Portage	110,274	141,969	21,114	273,357
Preble	4,979	8,088	903	13,970
Putnam	7,516	9,259	1,491	18,265
Richland	23,775	37,653	4,629	66,057
Ross	53,940	85,214	11,053	150,207
Sandusky	15,236	26,075	3,105	44,416
Scioto	55,706	76,712	10,844	143,262
Seneca	14,178	19,215	2,270	35,663
Shelby	10,971	16,249	1,580	28,800
Stark	42,189	107,463	8,979	158,631
Summit	32,124	54,561	6,830	93,515
Trumbull	35,995	73,253	5,379	114,626
Tuscarawas	63,942	109,343	9,026	182,311
Union	16,140	18,163	3,150	37,453
Van Wert	9,012	12,650	1,728	23,390
Vinton	20,481	22,944	2,093	45,518
Warren	10,889	13,703	1,805	26,397
Washington	41,826	47,522	2,074	91,422
Wayne	56,559	93,713	9,293	159,565
Williams	12,640	19,327	2,159	34,125
Wood	60,611	88,844	8,475	157,931
Wyandot	3,452	4,264	449	8,165

(a) Amounts shown in table exclude administrative fees totalling \$45,412: Homestead exemption fees were \$37,040 and the 2.5% reduction fees were \$8,372.

(b) Includes homestead exemption "late-filer" reimbursements totalling \$32,294.

(c) Includes 2.5% reduction "late-filer" reimbursements totalling \$251.

Source: Records of the Ohio Department of Taxation.