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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 2008 (for Tax Year 2008)

In Ohio, manufactured and mobile homes are subject to one of three different possible property tax treatments: the manufactured home tax using a depreciation schedule; the manufactured home tax that is *like* the real property tax; or the real property tax. Table PD-2 pertains to the last method of taxation: i.e., manufactured homes that are taxed as real property. (Refer to Table HE-2 for data on homestead exemptions granted to owners of manufactured homes that are taxed under the two other methods of taxation.)

A manufactured home that acquired situs in Ohio on or after January 1, 2000, or was transferred on or after that same date, must be included on the real property tax list if it meets three conditions. The three conditions are: (a) the home is affixed to a permanent foundation; (b) the home is located on land owned by the owner of the home; and (c) the certificate of title was inactivated by the clerk of court of common pleas that issued it (once the first two conditions are met, the owner must surrender title to the county auditor, who delivers it to the clerk to be inactivated). In addition, a manufactured home that acquired situs in Ohio before January 1, 2000, or was last transferred before that same date, is included on the real property tax list if it meets the same conditions listed above and if several other requirements are met, including the filing of an election by the owner to have the home taxed as real property.

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. Lastly, real property 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 homestead exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income. However, starting with the 2007 tax year (taxes due 2008), income tests and tiered benefits no longer apply (although homeowners that received a higher credit under the program that existed in tax year 2006 will continue to receive that year's credit). Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the true value of an eligible homestead from property taxation.

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 2008, the Departments of Taxation and Education together reimbursed local governments a total of \$8.4 million including \$2.6 million for the 10 percent rollback, \$5.3 million for the homestead exemption (including \$126,531 for late-filers), and \$0.4 million for the 2.5 percent rollback (including \$446 for late-filers). Additionally, \$115,678 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$106,916) and 2.5 percent rollback (\$8,762). These administration payments are excluded from the table.

**MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2008 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$2,644,054	\$5,345,791	\$438,115	\$8,381,688
Adams	21,075	24,489	708	46,272
Allen	26,657	56,677	5,343	88,678
Ashland	15,668	27,596	2,661	45,925
Ashtabula	56,681	112,767	9,056	178,504
Athens	67,179	98,208	10,372	175,759
Auglaize	6,015	9,993	1,087	17,095
Belmont	21,844	32,565	4,177	58,586
Brown	35,291	41,714	2,366	79,371
Butler	72,527	158,439	12,841	243,807
Carroll	19,722	17,128	672	37,522
Champaign	18,326	11,805	2,516	32,646
Clark	39,064	118,008	8,955	166,027
Clermont	65,683	151,434	9,686	226,803
Clinton	21,689	27,322	2,590	51,600
Columbiana	56,810	82,524	10,911	150,245
Coshocton	18,003	45,387	3,033	66,423
Crawford	5,786	10,921	984	17,690
Cuyahoga	61,322	459,679	14,592	535,593
Darke	7,788	18,462	1,403	27,654
Defiance	14,149	24,137	2,618	40,904
Delaware	21,288	54,983	3,976	80,247
Erie	14,527	31,161	2,582	48,270
Fairfield	13,290	27,905	701	41,896
Fayette	8,076	7,531	1,329	16,935
Franklin	79,339	230,210	15,529	325,078
Fulton	26,199	41,712	5,190	73,101
Gallia	30,504	48,761	4,259	83,525
Geauga	42,986	115,925	8,802	167,713
Greene	20,169	55,556	3,372	79,097
Guernsey	24,283	42,632	1,416	68,331
Hamilton	53,247	126,038	11,681	190,965
Hancock	32,377	40,496	6,805	79,678
Hardin	7,698	8,354	1,247	17,300
Harrison	9,973	10,756	251	20,980
Henry	13,677	21,205	2,644	37,526
Highland	25,100	30,528	1,633	57,261
Hocking	27,451	32,622	4,893	64,965
Holmes	12,723	10,927	1,455	25,105
Huron	25,021	34,904	4,518	64,443
Jackson	30,724	26,203	5,466	62,394
Jefferson	20,241	26,910	2,930	50,081
Knox	17,433	35,948	3,196	56,577
Lake	43,793	158,189	9,645	211,627

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lawrence	\$48,367	\$55,822	\$4,782	\$108,971
Licking	44,631	61,809	7,546	113,986
Logan	34,222	22,004	2,943	59,169
Lorain	63,128	157,282	14,761	235,171
Lucas	67,154	162,060	13,492	242,706
Madison	10,301	18,503	2,360	31,164
Mahoning	15,850	37,892	2,954	56,696
Marion	19,543	47,417	3,736	70,697
Medina	11,900	31,350	2,774	46,025
Meigs	29,483	32,354	2,972	64,809
Mercer	14,044	27,259	2,023	43,327
Miami	4,408	14,623	798	19,829
Monroe	8,225	7,753	1,494	17,472
Montgomery	49,056	158,040	10,120	217,216
Morgan	10,965	7,203	1,709	19,876
Morrow	22,214	24,918	1,313	48,446
Muskingum	50,160	71,006	6,391	127,557
Noble	7,368	10,365	1,333	19,066
Ottawa	60,127	50,868	6,089	117,084
Paulding	8,613	10,946	825	20,384
Perry	30,306	15,735	3,935	49,976
Pickaway	27,492	33,520	2,423	63,435
Pike	30,417	36,562	6,317	73,295
Portage	114,871	201,021	22,118	338,009
Preble	5,385	10,856	900	17,141
Putnam	7,838	10,476	1,537	19,851
Richland	25,292	54,885	4,671	84,848
Ross	51,112	84,465	10,833	146,409
Sandusky	16,806	37,648	3,427	57,881
Scioto	59,999	73,705	11,295	144,999
Seneca	15,026	36,685	2,408	54,119
Shelby	11,073	28,322	1,693	41,088
Stark	44,331	168,573	9,476	222,380
Summit	27,910	108,768	5,658	142,335
Trumbull	39,159	120,712	6,082	165,954
Tuscarawas	63,353	134,015	9,309	206,676
Union	15,843	24,778	3,252	43,873
Van Wert	9,171	16,815	1,703	27,690
Vinton	21,167	26,420	2,482	50,069
Warren	11,173	11,238	1,728	24,139
Washington	44,830	46,735	2,830	94,395
Wayne	59,353	128,003	10,150	197,507
Williams	13,151	23,025	2,399	38,575
Wood	64,663	149,262	10,520	224,444
Wyandot	3,180	5,388	459	9,027

(a) Amounts shown in table exclude administrative fees totalling \$115,678: Homestead exemption fees were \$106,916 and the 2.5% reduction fees were \$8,762.

(b) Includes homestead exemption "late-filer" reimbursements totalling \$126,531.

(c) Includes 2.5% reduction "late-filer" reimbursements totalling \$446.

Source: Records of the Ohio Department of Taxation.