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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 2009 (for Tax Year 2009)

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 2009, the Departments of Taxation and Education together reimbursed local governments a total of $8.7 million including $2.7 million for the 10 percent rollback, $5.6 million for the homestead exemption (including $108,087 for late-filers), and $0.5 million for the 2.5 percent rollback (including $394 for late-filers). Additionally, $121,575 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption ($112,423) and 2.5 percent rollback ($9,151). These administration payments are excluded from the table.

MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,
DISTRIBUTED DURING CALENDAR YEAR 2009 (a)

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	$2,710,801	$5,621,168	$457,574	$8,732,499
Adams	21,093	34,989	960	57,043
Allen	27,915	64,465	5,460	97,840
Ashland	15,704	28,271	2,596	46,570
Ashtabula	52,708	110,891	8,515	172,113
Athens	65,826	88,014	10,041	163,881
Auglaize	5,917	10,233	1,064	17,214
Belmont	23,967	34,255	4,473	62,695
Brown	35,608	52,609	2,836	91,053
Butler	72,285	157,715	13,330	243,329
Carroll	21,103	18,091	3,542	42,737
Champaign	19,748	15,636	2,671	38,056
Clark	40,272	135,592	9,280	185,144
Clermont	67,017	154,305	9,659	230,981
Clinton	21,445	25,069	2,490	49,004
Columbiana	59,955	88,851	11,139	159,945
Coshocton	18,638	49,231	3,099	70,967
Crawford	5,918	12,239	992	19,149
Cuyahoga	68,704	455,664	15,993	540,361
Darke	8,260	19,315	1,399	28,974
Defiance	12,330	22,540	2,317	37,186
Delaware	21,435	61,233	4,051	86,719
Erie	15,012	32,567	2,421	50,001
Fairfield	13,455	32,114	1,069	46,638
Fayette	7,759	7,916	1,362	17,037
Franklin	86,037	253,182	16,426	355,645
Fulton	23,943	40,816	4,494	69,254
Gallia	32,365	51,214	4,685	88,264
Geauga	44,463	118,993	9,167	172,622
Greene	20,610	60,963	4,775	86,349
Guernsey	24,783	46,498	1,858	73,140
Hamilton	53,420	134,532	11,798	199,750
Hancock	33,822	46,291	7,446	87,559
Hardin	7,657	8,775	1,164	17,596
Harrison	14,627	12,759	1,455	28,841
Henry	12,644	20,680	2,417	35,741
Highland	22,300	27,442	1,642	51,384
Hocking	28,904	34,125	5,064	68,093
Holmes	13,720	11,759	1,536	27,015
Huron	25,113	35,364	4,502	64,980
Jackson	31,849	29,574	5,774	67,197
Jefferson	22,201	27,536	3,036	52,773
Knox	18,531	35,658	3,383	57,572
Lake	45,407	160,058	9,956	215,421

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Lawrence	$50,955	$57,880	$5,194	$114,029
Licking	47,472	68,394	7,705	123,570
Logan	32,746	21,583	2,943	57,272
Lorain	67,371	168,520	15,475	251,366
Lucas	64,010	157,684	12,737	234,431
Madison	10,327	18,164	2,378	30,870
Mahoning	16,712	40,150	3,226	60,089
Marion	15,477	43,580	2,888	61,946
Medina	11,390	32,796	2,628	46,813
Meigs	31,562	36,058	3,419	71,039
Mercer	15,093	29,891	1,946	46,930
Miami	4,663	14,785	850	20,298
Monroe	8,596	7,780	1,521	17,897
Montgomery	48,895	185,872	9,918	244,685
Morgan	11,214	15,198	1,701	28,113
Morrow	23,560	28,960	2,256	54,776
Muskingum	51,712	71,572	6,688	129,972
Noble	7,629	10,722	1,357	19,709
Ottawa	62,292	53,007	6,037	121,336
Paulding	8,559	10,531	872	19,963
Perry	28,879	16,102	3,918	48,899
Pickaway	29,505	33,910	2,943	66,358
Pike	32,193	39,474	6,711	78,377
Portage	115,422	237,086	23,165	375,672
Preble	5,471	11,468	912	17,851
Putnam	7,536	10,950	1,376	19,862
Richland	25,905	58,073	4,695	88,673
Ross	54,889	87,566	11,622	154,077
Sandusky	17,958	41,037	3,702	62,697
Scioto	61,668	77,308	11,531	150,507
Seneca	15,631	36,067	2,515	54,213
Shelby	11,165	26,165	1,663	38,993
Stark	46,232	171,927	9,925	228,083
Summit	28,363	116,912	5,742	151,017
Trumbull	40,947	126,397	6,446	173,790
Tuscarawas	69,248	143,314	10,275	222,836
Union	17,501	28,512	3,652	49,664
Van Wert	8,520	15,438	1,553	25,512
Vinton	22,764	30,278	2,878	55,921
Warren	10,991	14,021	1,919	26,931
Washington	45,460	49,982	3,086	98,528
Wayne	54,806	123,167	9,576	187,550
Williams	13,279	26,463	2,469	42,211
Wood	68,294	151,455	11,698	231,447
Wyandot	3,473	6,945	522	10,940

(a) Amounts shown in table exclude administrative fees totalling $121,575: Homestead exemption fees were $112,423 and the 2.5% reduction fees were $9,151.

(b) Includes homestead exemption "late-filer" reimbursements totalling $108,087.

(c) Includes 2.5% reduction "late-filer" reimbursements totalling $394.

Source: Records of the Ohio Department of Taxation.