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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 2010 (for Tax Year 2010)**

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 on property not intended primarily for use in a business activity. 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 surviving spouses at least 59 years of age if the deceased had previously received the exemption. Under this program, each qualified homeowner receives 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 payment for administering the programs: three percent for the homestead exemption and two percent for the 2.5 percent rollback.

Table PD-2 indicates that during calendar year 2010, the Departments of Taxation and Education together reimbursed local governments approximately \$9.0 million including \$2.7 million for the 10 percent rollback, \$5.9 million for the homestead exemption (including \$84,641 for late-filers), and \$0.5 million for the 2.5 percent rollback (including \$640 for late-filers). Additionally, \$185,596 was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$175,898) and 2.5 percent rollback (\$9,365). These administration payments are excluded from the table.

**MANUFACTURED HOME PROPERTY TAX RELIEF, BY COUNTY,  
 DISTRIBUTED DURING CALENDAR YEAR 2010 (a)**

<b>County</b>	<b>10% Reduction</b>	<b>Homestead Exemption Reduction (b)</b>	<b>2.5% Reduction in Homeowners' Real Property Taxes (c)</b>	<b>Total</b>
Total	\$2,673,950	\$5,861,567	\$452,924	\$8,988,441
Adams	15,159	29,112	774	45,045
Allen	27,524	67,294	5,323	100,141
Ashland	15,573	30,282	2,585	48,440
Ashtabula	51,882	112,411	5,197	169,490
Athens	33,911	88,920	5,212	128,043
Auglaize	5,967	11,435	1,082	18,484
Belmont	24,731	36,808	4,458	65,996
Brown	36,204	55,829	2,960	94,994
Butler	74,784	157,689	14,005	246,478
Carroll	21,859	18,486	3,632	43,978
Champaign	19,311	19,887	2,620	41,818
Clark	41,050	149,813	9,447	200,310
Clermont	64,050	152,959	9,435	226,443
Clinton	21,398	24,175	2,455	48,028
Columbiana	62,627	90,932	11,362	164,920
Coshocton	19,113	50,448	3,196	72,756
Crawford	6,598	13,748	1,068	21,414
Cuyahoga	71,622	465,075	16,494	553,191
Darke	8,962	18,384	1,522	28,868
Defiance	12,645	22,038	2,280	36,963
Delaware	23,637	63,025	4,205	90,868
Erie	15,335	32,778	2,404	50,518
Fairfield	14,517	33,065	1,347	48,929
Fayette	7,401	10,500	1,349	19,251
Franklin	94,123	275,877	18,410	388,410
Fulton	24,785	44,209	4,646	73,639
Gallia	32,008	52,825	4,502	89,336
Geauga	44,713	121,370	9,307	175,390
Greene	21,683	64,259	4,819	90,761
Guernsey	25,732	46,469	2,123	74,325
Hamilton	54,509	133,321	11,954	199,785
Hancock	36,594	51,457	8,106	96,157
Hardin	5,735	8,284	857	14,876
Harrison	11,066	13,758	1,145	25,968
Henry	12,208	20,746	2,318	35,273
Highland	24,663	31,976	1,935	58,575
Hocking	30,843	35,948	5,412	72,203
Holmes	13,925	10,766	1,562	26,253
Huron	24,832	37,826	4,372	67,029
Jackson	32,498	31,864	5,651	70,013
Jefferson	20,890	27,228	2,753	50,872
Knox	18,771	39,324	3,395	61,489
Lake	49,706	177,931	10,914	238,551
Lawrence	51,630	59,323	5,401	116,353
Licking	24,657	74,872	3,865	103,394

<b>County</b>	<b>10% Reduction</b>	<b>Homestead Exemption Reduction (b)</b>	<b>2.5% Reduction in Homeowners' Real Property Taxes (c)</b>	<b>Total</b>
Logan	\$32,942	\$24,327	\$2,949	\$60,218.03
Lorain	68,231	167,954	15,033	251,218
Lucas	70,677	210,193	14,059	294,929
Madison	11,107	21,675	2,563	35,346
Mahoning	17,404	43,053	3,391	63,848
Marion	16,142	44,573	3,004	63,719
Medina	11,392	32,145	2,619	46,155
Meigs	31,226	35,887	3,225	70,338
Mercer	15,211	31,784	1,937	48,932
Miami	4,998	17,338	886	23,223
Monroe	11,446	10,140	2,091	23,678
Montgomery	53,046	189,042	10,088	252,177
Morgan	10,852	15,423	1,727	28,001
Morrow	24,166	28,575	2,739	55,479
Muskingum	52,802	77,725	7,134	137,661
Noble	8,885	10,067	1,667	20,619
Ottawa	67,477	56,460	6,519	130,455
Paulding	9,237	11,035	891	21,163
Perry	28,981	40,939	4,428	74,348
Pickaway	15,002	33,513	1,593	50,107
Pike	33,842	42,951	6,866	83,659
Portage	121,698	240,755	24,457	386,910
Preble	5,688	13,269	908	19,865
Putnam	7,824	11,398	1,415	20,637
Richland	25,887	60,800	4,661	91,348
Ross	54,550	88,910	11,551	155,011
Sandusky	16,217	39,853	3,240	59,310
Scioto	65,296	77,959	12,114	155,369
Seneca	15,971	33,815	2,531	52,317
Shelby	13,289	32,403	2,074	47,765
Stark	42,591	173,408	8,859	224,858
Summit	28,028	115,601	5,637	149,266
Trumbull	43,604	116,536	7,021	167,161
Tuscarawas	69,937	139,216	10,003	219,157
Union	8,603	30,380	1,945	40,927
Van Wert	8,503	15,861	1,507	25,871
Vinton	19,583	31,129	2,439	53,151
Warren	12,678	16,567	2,284	31,529
Washington	23,146	51,463	1,606	76,215
Wayne	55,299	122,491	9,808	187,598
Williams	13,607	26,077	2,517	42,201
Wood	71,724	157,201	12,498	241,423
Wyandot	3,730	6,948	582	11,260

(a) Amounts shown in table exclude administrative fees totalling \$185,596: Homestead exemption fees were \$175,898 and the 2.5% reduction fees were \$9,698.

(b) Includes homestead exemption "late-filer" reimbursements totalling \$84,641.

(c) Includes 2.5% reduction "late-filer" reimbursements totalling \$640.

Source: Records of the Ohio Department of Taxation.