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Table PD-1
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REAL ESTATE TAXES: Ten Percent and Two and Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2011 (for Tax Year 2010)

Since 1971, a 10 percent reduction, or "rollback," has applied to each taxpayer's real property tax bill. It is limited to all real property not intended primarily for use in a business activity. Qualifying property 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 holding vacant land that the county auditor determines will be used for farming or to develop single-family, two-family, or three-family dwellings.

In addition, a 2.5 percent rollback of real property taxes is granted on a homestead (a dwelling plus up to one acre) that is occupied by the homeowner.

Lastly, 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). Each qualified homeowner is eligible for a credit worth the taxes that would have been charged on up to \$25,000 in true value (\$8,750 in taxable value). In other words, an eligible homestead worth \$100,000 will essentially be taxed as if it is worth \$75,000.

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

Table PD-1 indicates that during calendar year 2011, the Departments of Taxation and Education together reimbursed local governments a total of \$1,681.0 million, including \$1,090.8 million for the 10 percent rollback, \$378.7 million for the homestead exemption (including \$2.4 million for late-filers), and \$211.5 million for the 2.5 percent rollback (including \$82,300 for late-filers). Additionally, \$15.6 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$11.4 million) and 2.5 percent rollback (\$4.2 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2011 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$1,090,774,144	\$378,743,424	\$211,452,294	\$1,680,969,862
Adams	1,189,532	688,305	84,252	1,962,088
Allen	6,209,459	2,906,789	1,121,319	10,237,567
Ashland	3,548,834	1,562,215	644,466	5,755,515
Ashtabula	7,095,498	3,345,279	1,038,295	11,479,073
Athens	3,504,353	1,537,452	505,490	5,547,295
Auglaize	3,213,341	1,224,380	568,185	5,005,906
Belmont	3,145,260	2,125,621	543,583	5,814,463
Brown	2,515,885	1,050,592	322,118	3,888,595
Butler	32,367,240	9,580,269	6,238,278	48,185,787
Carroll	1,799,123	748,301	226,411	2,773,834
Champaign	2,794,269	1,142,017	391,063	4,327,350
Clark	9,529,046	5,205,834	1,716,587	16,451,467
Clermont	19,425,390	5,142,189	3,982,540	28,550,119
Clinton	2,636,475	947,060	413,551	3,997,087
Columbiana	5,560,211	3,181,588	889,321	9,631,120
Coshocton	1,925,000	991,560	266,027	3,182,588
Crawford	2,758,015	1,712,479	375,757	4,846,252
Cuyahoga	155,981,397	58,854,906	31,848,732	246,685,034
Darke	3,226,094	1,506,342	505,148	5,237,584
Defiance	2,520,869	1,272,055	476,122	4,269,047
Delaware	33,446,851	3,882,905	7,204,059	44,533,814
Erie	7,421,327	2,595,247	1,296,473	11,313,047
Fairfield	12,963,707	3,470,894	2,356,193	18,790,793
Fayette	2,066,348	847,880	309,591	3,223,820
Franklin	137,770,417	30,592,105	29,424,367	197,786,890
Fulton	3,505,220	1,352,033	665,761	5,523,015
Gallia	1,399,115	873,350	169,053	2,441,517
Geauga	15,462,283	3,338,137	2,959,044	21,759,463
Greene	18,281,896	5,213,017	2,969,772	26,464,685
Guernsey	2,043,929	1,269,095	281,300	3,594,324
Hamilton	89,745,022	22,852,261	18,598,884	131,196,167
Hancock	5,457,799	1,870,813	1,031,061	8,359,673
Hardin	1,662,589	828,257	246,167	2,737,013
Harrison	821,741	569,355	95,555	1,486,651
Henry	2,356,256	948,632	359,892	3,664,780
Highland	2,322,555	1,066,716	265,724	3,654,995
Hocking	2,078,005	837,075	313,046	3,228,126
Holmes	2,793,139	686,719	343,586	3,823,444
Huron	3,355,151	1,361,027	615,918	5,332,096
Jackson	1,400,482	889,696	141,429	2,431,606
Jefferson	2,905,318	2,244,956	484,009	5,634,284
Knox	4,793,338	1,712,917	743,125	7,249,380
Lake	27,093,255	9,372,102	5,417,587	41,882,945
Lawrence	2,258,411	1,568,975	328,780	4,156,166
Licking	16,106,309	4,792,417	3,065,366	23,964,092
Logan	3,727,972	1,107,306	422,835	5,258,114
Lorain	29,107,121	9,935,496	5,559,970	44,602,587
Lucas	37,126,443	15,477,007	7,770,512	60,373,962

County	2.5% Reduction in			Total
	10% Reduction	Homestead Exemption Reduction (b)	Homeowners' Real Property Taxes (c)	
Madison	\$3,551,179	\$1,161,075	\$648,813	5,361,066
Mahoning	17,368,091	10,120,830	3,455,730	30,944,651
Marion	3,446,364	1,789,228	581,958	5,817,550
Medina	19,396,139	5,404,022	3,939,169	28,739,330
Meigs	906,464	657,009	114,279	1,677,752
Mercer	3,441,715	1,189,353	523,910	5,154,978
Miami	7,518,583	2,896,038	1,404,228	11,818,849
Monroe	727,461	447,064	79,482	1,254,008
Montgomery	57,142,042	27,078,832	11,984,679	96,205,553
Morgan	705,187	413,952	75,308	1,194,447
Morrow	2,644,273	873,507	359,063	3,876,842
Muskingum	5,386,850	2,580,197	867,154	8,834,201
Noble	653,184	339,277	82,017	1,074,478
Ottawa	5,398,656	1,357,249	492,338	7,248,243
Paulding	1,400,576	700,741	185,440	2,286,757
Perry	1,931,864	922,404	348,241	3,202,509
Pickaway	4,040,662	1,367,450	675,544	6,083,656
Pike	1,148,549	806,784	184,025	2,139,358
Portage	13,630,313	4,385,779	2,400,153	20,416,244
Preble	2,917,374	1,279,369	501,359	4,698,102
Putnam	2,302,425	778,552	435,361	3,516,339
Richland	8,127,173	4,264,561	1,543,712	13,935,445
Ross	4,026,590	2,081,742	645,096	6,753,428
Sandusky	3,913,487	1,700,783	664,808	6,279,078
Scioto	3,277,083	2,378,484	585,707	6,241,274
Seneca	3,224,644	1,468,253	533,261	5,226,158
Shelby	3,312,709	1,228,956	545,011	5,086,675
Stark	29,164,408	13,420,295	5,627,226	48,211,929
Summit	57,418,029	19,965,480	11,442,193	88,825,701
Trumbull	14,985,336	8,954,679	2,533,402	26,473,417
Tuscarawas	5,689,972	2,644,972	953,736	9,288,680
Union	6,125,795	1,124,731	1,066,981	8,317,507
Van Wert	1,875,115	1,032,035	314,935	3,222,086
Vinton	607,999	403,385	72,481	1,083,865
Warren	25,927,161	5,206,642	5,499,255	36,633,058
Washington	2,984,067	1,694,571	458,177	5,136,815
Wayne	8,901,762	3,268,561	1,577,402	13,747,725
Williams	2,596,083	1,207,038	428,652	4,231,773
Wood	11,315,221	3,337,859	1,856,662	16,509,741
Wyandot	1,226,263	530,063	169,045	1,925,371

(a) Amounts shown in table exclude administrative fees totalling \$15,591,349; homestead exemption fees were \$11,362,303 and the 2.5% reduction fees were \$4,229,046.

(b) Includes "late-filer" reimbursements totalling \$2,350,342.

(c) Includes "late-filer" reimbursements totalling \$82,300.

Source: Records of the Ohio Department of Taxation.