

REAL ESTATE TAXES:



Table PD-1
No. 77 (2004)
November 23, 2004

10 Percent and 2.5 Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2003 (for Tax Year 2002)

State law (Revised Code Section 319.302) requires the 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 2003 (tax year 2002), a homestead exemption is granted for aged or disabled owner-occupants whose total income does not exceed \$24,100.

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, municipali-

ties, 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-1 indicates that during calendar year 2003, the Departments of Taxation and Education together reimbursed local governments a total of \$1,188.6 million, including \$984.7 million for the 10 percent rollback, \$65.6 million for the homestead exemption (including \$748,526 for late-filers), and \$138.3 million for the 2.5 percent rollback (including \$119,966 for late-filers). Additionally, \$4.1 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$1.3 million) and 2.5 percent rollback (\$2.8 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2003 (a)**

| <u>County</u> | <u>10% Reduction</u> | <u>Homestead Exemption Reduction (b)</u> | <u>2.5% Reduction in Homeowners' Real Property Taxes (c)</u> | <u>Total</u> |
|---------------|----------------------|--|--|-----------------|
| Total | \$984,682,415 | \$65,589,798 | \$138,287,112 | \$1,188,559,325 |
| Adams | 1,207,223 | 197,615 | 46,676 | 1,451,514 |
| Allen | 5,522,874 | 283,061 | 782,239 | 6,588,174 |
| Ashland | 2,800,052 | 213,273 | 427,448 | 3,440,772 |
| Ashtabula | 6,886,714 | 851,293 | 867,316 | 8,605,324 |
| Athens | 3,236,839 | 465,754 | 352,450 | 4,055,044 |
| Auglaize | 2,616,635 | 118,141 | 387,001 | 3,121,777 |
| Belmont | 3,069,947 | 662,964 | 399,653 | 4,132,564 |
| Brown | 1,727,657 | 203,791 | 175,283 | 2,106,730 |
| Butler | 27,859,968 | 1,156,253 | 3,686,458 | 32,702,679 |
| Carroll | 1,498,005 | 182,188 | 183,064 | 1,863,257 |
| Champaign | 2,296,327 | 191,527 | 200,238 | 2,688,093 |
| Clark | 8,967,686 | 876,530 | 1,242,619 | 11,086,834 |
| Clermont | 14,916,342 | 634,785 | 2,124,909 | 17,676,036 |
| Clinton | 2,702,623 | 115,774 | 287,468 | 3,105,865 |
| Columbiana | 5,174,017 | 854,899 | 657,238 | 6,686,154 |
| Coshocton | 1,680,223 | 181,470 | 179,925 | 2,041,618 |
| Crawford | 2,298,618 | 393,797 | 251,529 | 2,943,944 |
| Cuyahoga | 164,905,576 | 12,624,956 | 24,522,263 | 202,052,795 |
| Darke | 2,839,798 | 238,554 | 332,035 | 3,410,387 |
| Defiance | 2,289,214 | 153,303 | 358,556 | 2,801,073 |
| Delaware | 18,579,400 | 209,282 | 3,055,262 | 21,843,944 |
| Erie | 6,758,378 | 493,418 | 991,558 | 8,243,354 |
| Fairfield | 9,425,631 | 549,369 | 1,287,979 | 11,262,979 |
| Fayette | 1,795,391 | 155,550 | 215,940 | 2,166,881 |
| Franklin | 123,686,236 | 3,991,776 | 15,851,149 | 143,529,161 |
| Fulton | 3,257,984 | 192,008 | 509,436 | 3,959,428 |
| Gallia | 1,050,783 | 191,008 | 95,152 | 1,336,944 |
| Geauga | 12,146,719 | 416,973 | 2,006,586 | 14,570,278 |
| Greene | 13,664,004 | 416,537 | 1,988,085 | 16,068,626 |
| Guernsey | 1,825,357 | 289,354 | 203,805 | 2,318,516 |
| Hamilton | 94,781,169 | 3,285,303 | 13,197,122 | 111,263,594 |
| Hancock | 4,801,091 | 201,422 | 667,028 | 5,669,541 |
| Hardin | 1,319,778 | 126,052 | 166,375 | 1,612,204 |
| Harrison | 684,157 | 169,813 | 69,045 | 923,014 |
| Henry | 2,037,543 | 139,045 | 267,850 | 2,444,439 |
| Highland | 1,755,296 | 240,046 | 141,086 | 2,136,429 |
| Hocking | 1,635,186 | 181,168 | 222,574 | 2,038,928 |
| Holmes | 2,343,642 | 84,129 | 206,801 | 2,634,572 |
| Huron | 3,036,277 | 264,218 | 454,714 | 3,755,209 |
| Jackson | 1,292,730 | 305,110 | 75,705 | 1,673,545 |
| Jefferson | 2,939,183 | 676,368 | 389,362 | 4,004,914 |

| <u>County</u> | <u>10% Reduction</u> | <u>Homestead Exemption Reduction (b)</u> | <u>2.5% Reduction in Homeowners' Real Property Taxes (c)</u> | <u>Total</u> |
|---------------|----------------------|--|--|--------------|
| Knox | \$3,776,564 | \$278,826 | \$437,803 | \$4,493,193 |
| Lake | 23,025,089 | 1,202,376 | 3,287,424 | 27,514,889 |
| Lawrence | 1,715,434 | 591,650 | 227,633 | 2,534,717 |
| Licking | 11,713,717 | 409,911 | 1,834,703 | 13,958,331 |
| Logan | 3,100,272 | 165,550 | 229,971 | 3,495,793 |
| Lorain | 23,173,009 | 1,406,700 | 3,583,030 | 28,162,739 |
| Lucas | 39,606,608 | 3,154,749 | 5,987,571 | 48,748,928 |
| Madison | 2,647,678 | 162,016 | 418,176 | 3,227,870 |
| Mahoning | 17,173,186 | 2,326,054 | 2,681,814 | 22,181,054 |
| Marion | 3,681,541 | 413,537 | 511,378 | 4,606,457 |
| Medina | 15,897,977 | 722,375 | 2,806,614 | 19,426,966 |
| Meigs | 795,658 | 181,070 | 67,551 | 1,044,280 |
| Mercer | 2,665,907 | 137,563 | 351,571 | 3,155,041 |
| Miami | 6,754,965 | 462,956 | 943,247 | 8,161,167 |
| Monroe | 531,310 | 109,677 | 51,566 | 692,553 |
| Montgomery | 50,696,230 | 3,791,056 | 7,437,074 | 61,924,361 |
| Morgan | 545,499 | 106,240 | 45,237 | 696,976 |
| Morrow | 1,837,179 | 140,227 | 238,003 | 2,215,409 |
| Muskingum | 4,572,627 | 665,571 | 613,335 | 5,851,533 |
| Noble | 490,551 | 103,234 | 52,942 | 646,728 |
| Ottawa | 3,960,607 | 215,700 | 213,095 | 4,389,402 |
| Paulding | 1,101,996 | 98,080 | 139,520 | 1,339,595 |
| Perry | 1,447,598 | 310,748 | 222,505 | 1,980,851 |
| Pickaway | 2,912,359 | 159,523 | 398,515 | 3,470,397 |
| Pike | 941,836 | 221,712 | 118,083 | 1,281,631 |
| Portage | 11,775,489 | 665,461 | 1,403,659 | 13,844,608 |
| Preble | 2,464,282 | 223,681 | 384,587 | 3,072,550 |
| Putnam | 1,883,640 | 105,197 | 318,536 | 2,307,373 |
| Richland | 8,103,646 | 918,631 | 1,164,341 | 10,186,617 |
| Ross | 2,998,759 | 413,927 | 360,677 | 3,773,363 |
| Sandusky | 3,335,008 | 263,804 | 510,434 | 4,109,246 |
| Scioto | 2,741,299 | 862,923 | 385,222 | 3,989,444 |
| Seneca | 2,903,568 | 261,984 | 367,677 | 3,533,229 |
| Shelby | 3,188,720 | 177,117 | 341,203 | 3,707,041 |
| Stark | 25,849,399 | 1,895,888 | 3,916,809 | 31,662,095 |
| Summit | 54,716,884 | 4,299,451 | 7,415,857 | 66,432,191 |
| Trumbull | 13,554,883 | 1,816,280 | 1,837,196 | 17,208,358 |
| Tuscarawas | 5,029,507 | 641,191 | 590,551 | 6,261,248 |
| Union | 4,145,257 | 154,346 | 480,902 | 4,780,505 |
| Van Wert | 1,750,911 | 179,364 | 239,549 | 2,169,824 |
| Vinton | 412,428 | 115,795 | 42,357 | 570,580 |
| Warren | 17,398,328 | 438,881 | 2,869,210 | 20,706,418 |
| Washington | 2,949,025 | 325,997 | 360,262 | 3,635,284 |
| Wayne | 7,517,672 | 432,367 | 1,016,254 | 8,966,294 |
| Williams | 2,299,895 | 199,211 | 328,701 | 2,827,808 |
| Wood | 10,586,261 | 394,287 | 1,423,524 | 12,404,072 |
| Wyandot | 999,886 | 89,037 | 104,261 | 1,193,183 |

(a) Amounts shown in table exclude administrative fees totalling \$4,077,538: Homestead Exemption fees were \$1,311,796 and the 2.5% Reduction fees were \$2,765,742.

(b) Includes "late-filer" reimbursements totalling \$748,526.

(c) Includes "late-filer" reimbursements totalling \$119,966.

Source: Records of the Ohio Department of Taxation.