

REAL ESTATE TAXES:



Table PD-1
No.39 (2005)
June 06, 2005

10 Percent and 2.5 Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2004 (for Tax Year 2003)

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 2004 (tax year 2003), a homestead exemption is granted for aged or disabled owner-occupants whose total income does not exceed \$24,700.

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-1 indicates that during calendar year 2004, the Departments of Taxation and Education together reimbursed local governments a total of \$1,266.2 million, including \$1,047.9 million for the 10 percent rollback, \$68.8 million for the homestead exemption (including \$798,462 for late-filers), and \$149.6 million for the 2.5 percent rollback (including \$185,104 for late-filers). Additionally, \$4.4 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$1.4 million) and 2.5 percent rollback (\$3.0 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2004 (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	\$1,047,877,702	\$68,750,201	\$149,620,724	\$1,266,248,628
Adams	1,356,217	199,918	48,131	1,604,265
Allen	6,162,418	323,211	873,841	7,359,471
Ashland	2,925,191	235,044	451,667	3,611,903
Ashtabula	7,184,766	876,136	897,611	8,958,514
Athens	3,317,581	460,243	360,188	4,138,012
Auglaize	2,856,742	127,480	420,670	3,404,892
Belmont	3,236,110	678,246	422,211	4,336,567
Brown	1,933,249	212,935	202,686	2,348,870
Butler	29,431,368	1,225,492	3,987,528	34,644,388
Carroll	1,520,523	183,449	184,467	1,888,439
Champaign	2,362,009	198,095	216,951	2,777,056
Clark	9,553,933	898,398	1,347,699	11,800,031
Clermont	16,310,029	661,258	2,379,816	19,351,103
Clinton	2,815,386	121,459	311,739	3,248,583
Columbiana	5,284,245	841,872	664,352	6,790,469
Coshocton	1,928,674	203,646	205,182	2,337,502
Crawford	2,664,459	416,903	302,123	3,383,486
Cuyahoga	176,938,798	13,744,710	26,419,046	217,102,554
Darke	2,900,290	252,001	352,289	3,504,580
Defiance	2,324,332	156,984	364,779	2,846,094
Delaware	20,141,999	230,768	3,445,711	23,818,478
Erie	7,514,796	502,380	1,095,728	9,112,905
Fairfield	10,433,116	576,983	1,436,235	12,446,334
Fayette	1,807,046	150,003	230,726	2,187,776
Franklin	126,554,182	4,097,937	16,669,393	147,321,512
Fulton	3,434,564	204,888	539,117	4,178,568
Gallia	1,151,008	190,496	99,366	1,440,870
Geauga	12,927,211	429,144	2,168,058	15,524,414
Greene	14,995,394	438,687	2,164,629	17,598,709
Guernsey	2,077,186	299,562	228,485	2,605,233
Hamilton	98,212,289	3,431,654	13,597,798	115,241,741
Hancock	4,893,587	211,181	691,940	5,796,708
Hardin	1,515,879	145,460	191,171	1,852,511
Harrison	696,256	156,964	70,374	923,594
Henry	2,090,578	143,271	270,345	2,504,194
Highland	1,920,893	247,398	162,141	2,330,432
Hocking	1,697,396	187,096	233,037	2,117,529
Holmes	2,450,586	91,217	217,001	2,758,804
Huron	3,309,196	278,901	514,224	4,102,321
Jackson	1,325,724	314,105	78,483	1,718,312
Jefferson	3,107,518	675,580	406,399	4,189,497

<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	\$3,930,246	\$273,575	\$470,518	\$4,674,339
Lake	25,965,312	1,303,292	3,780,615	31,049,220
Lawrence	1,743,615	602,246	230,410	2,576,271
Licking	12,617,096	420,873	2,007,809	15,045,778
Logan	3,212,480	165,287	251,805	3,629,572
Lorain	25,209,493	1,439,945	3,891,782	30,541,220
Lucas	43,302,793	3,289,454	6,609,421	53,201,669
Madison	2,893,138	168,303	460,566	3,522,007
Mahoning	18,244,155	2,374,271	2,844,827	23,463,253
Marion	3,737,721	427,226	520,858	4,685,806
Medina	17,228,390	807,247	3,037,779	21,073,417
Meigs	852,211	192,834	71,583	1,116,628
Mercer	2,657,464	147,167	356,016	3,160,647
Miami	7,360,753	499,442	1,045,856	8,906,051
Monroe	540,874	111,172	49,766	701,812
Montgomery	54,437,780	3,977,303	8,054,621	66,469,704
Morgan	595,186	112,319	49,949	757,454
Morrow	1,911,809	155,957	240,343	2,308,110
Muskingum	4,928,831	675,006	653,374	6,257,212
Noble	497,274	102,359	53,168	652,801
Ottawa	4,804,435	225,758	285,026	5,315,219
Paulding	1,127,114	96,624	140,218	1,363,956
Perry	1,484,335	321,209	242,079	2,047,622
Pickaway	3,135,276	168,455	430,590	3,734,321
Pike	963,325	227,158	121,783	1,312,266
Portage	12,808,529	700,967	1,599,252	15,108,748
Preble	2,460,388	236,530	385,295	3,082,213
Putnam	1,975,981	114,425	332,910	2,423,316
Richland	8,822,380	988,126	1,266,476	11,076,982
Ross	3,126,929	413,058	377,124	3,917,112
Sandusky	3,596,258	276,298	556,706	4,429,262
Scioto	2,872,216	884,755	404,592	4,161,563
Seneca	2,949,548	259,019	380,146	3,588,713
Shelby	3,328,818	184,057	359,554	3,872,429
Stark	28,615,272	2,106,455	4,372,488	35,094,216
Summit	56,148,159	4,286,228	8,603,599	69,037,987
Trumbull	14,357,527	1,876,642	1,929,521	18,163,690
Tuscarawas	5,363,762	660,883	642,981	6,667,626
Union	4,583,040	154,518	525,633	5,263,191
Van Wert	1,762,070	188,147	241,686	2,191,903
Vinton	483,469	121,008	50,371	654,848
Warren	19,988,591	489,497	3,346,665	23,824,753
Washington	3,166,768	322,902	378,387	3,868,056
Wayne	8,126,212	453,460	1,102,809	9,682,481
Williams	2,349,457	194,305	341,047	2,884,809
Wood	11,304,953	437,634	1,489,661	13,232,247
Wyandot	1,043,544	95,650	109,716	1,248,911

(a) Amounts shown in table exclude administrative fees totalling \$4,406,795: Homestead Exemption fees were \$1,398,321 and the 2.5% Reduction fees were \$3,008,474.

(b) Includes "late-filer" reimbursements totalling \$798,462.

(c) Includes "late-filer" reimbursements totalling \$185,104.

Source: Records of the Ohio Department of Taxation.