

REAL ESTATE TAXES:



Table PD-1
No. 29 (2007)
May 16, 2007

Ten Percent and Two and Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2006 (for Tax Year 2005)

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. 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 2006 (tax year 2005), a homestead exemption is granted for aged or disabled owner-occupants whose total income does not exceed \$25,500.

Effective in tax year 2005 (distributions made in calendar year 2006), the 10 percent rollback will be applied only to real property that is 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.

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 2006, the Departments of Taxation and Education together reimbursed local governments a total of \$1,137.3 million, including \$893.8 million for the 10 percent rollback, \$70.5 million for the homestead exemption (including \$791,344 for late-filers), and \$173.0 million for the 2.5 percent rollback (including \$107,130 for late-filers). Additionally, \$4.9 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 (\$3.5 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2006 (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	\$893,847,539	\$70,479,229	\$172,959,794	\$1,137,286,563
Adams	900,776	206,815	51,871	1,159,462
Allen	5,212,887	327,637	1,000,136	6,540,659
Ashland	3,125,505	278,938	593,014	3,997,456
Ashtabula	6,388,493	935,359	980,987	8,304,839
Athens	3,023,726	481,989	436,821	3,942,536
Auglaize	2,609,940	135,776	481,480	3,227,197
Belmont	2,518,754	690,848	442,070	3,651,673
Brown	1,940,854	234,799	236,343	2,411,997
Butler	27,546,417	1,317,091	5,027,537	33,891,044
Carroll	1,571,968	191,010	214,500	1,977,477
Champaign	2,208,428	186,691	274,176	2,669,295
Clark	8,180,493	887,935	1,521,842	10,590,270
Clermont	15,381,103	684,037	3,017,650	19,082,790
Clinton	2,273,427	114,211	338,354	2,725,992
Columbiana	4,789,576	838,503	734,826	6,362,905
Coshocton	1,578,940	204,413	221,426	2,004,779
Crawford	2,219,008	417,905	311,959	2,948,872
Cuyahoga	133,907,422	13,425,206	28,601,799	175,934,428
Darke	2,576,714	256,572	391,092	3,224,378
Defiance	2,185,164	170,542	430,691	2,786,397
Delaware	23,503,588	295,017	4,707,083	28,505,687
Erie	6,131,630	468,893	1,154,986	7,755,509
Fairfield	10,710,985	605,188	1,881,744	13,197,917
Fayette	1,720,690	164,594	270,493	2,155,778
Franklin	101,981,700	4,555,797	20,950,118	127,487,616
Fulton	3,132,401	210,316	610,376	3,953,093
Gallia	1,179,636	268,400	140,932	1,588,969
Geauga	13,411,587	476,451	2,561,595	16,449,633
Greene	14,888,711	458,184	2,599,003	17,945,898
Guernsey	1,691,151	296,181	240,967	2,228,299
Hamilton	75,399,307	3,312,930	15,542,034	94,254,271
Hancock	4,359,728	234,349	892,995	5,487,071
Hardin	1,466,363	164,076	239,748	1,870,187
Harrison	671,028	159,856	78,843	909,727
Henry	2,049,458	151,731	322,689	2,523,877
Highland	1,756,011	250,675	180,607	2,187,292
Hocking	1,708,019	194,092	268,536	2,170,647
Holmes	2,225,217	85,972	258,052	2,569,242
Huron	2,917,604	283,214	557,722	3,758,539
Jackson	1,268,808	320,264	100,867	1,689,939
Jefferson	2,434,261	678,277	419,731	3,532,268

<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	\$3,696,349	\$271,257	\$548,575	\$4,516,181
Lake	22,652,649	1,390,967	4,488,230	28,531,845
Lawrence	1,732,589	616,007	263,330	2,611,925
Licking	12,796,780	447,118	2,445,848	15,689,746
Logan	2,994,205	162,595	318,353	3,475,152
Lorain	23,437,879	1,437,715	4,449,716	29,325,310
Lucas	33,013,527	3,206,550	7,047,062	43,267,140
Madison	2,921,221	181,528	568,875	3,671,624
Mahoning	15,287,189	2,307,412	3,076,767	20,671,368
Marion	2,937,162	468,471	471,788	3,877,421
Medina	16,988,172	979,158	3,594,299	21,561,629
Meigs	714,824	195,108	81,149	991,081
Mercer	2,976,472	165,622	469,567	3,611,661
Miami	6,456,205	509,116	1,177,177	8,142,498
Monroe	491,799	108,751	54,729	655,280
Montgomery	45,219,800	4,233,858	9,336,663	58,790,322
Morgan	506,690	113,625	52,111	672,426
Morrow	2,131,173	165,507	278,767	2,575,447
Muskingum	3,943,584	628,796	648,297	5,220,677
Noble	473,220	100,592	58,268	632,081
Ottawa	4,069,783	231,819	309,754	4,611,355
Paulding	1,061,170	94,007	183,355	1,338,532
Perry	1,628,183	332,801	293,180	2,254,163
Pickaway	3,273,586	202,115	551,462	4,027,164
Pike	996,462	250,807	154,499	1,401,767
Portage	11,407,116	732,826	1,900,149	14,040,091
Preble	2,435,664	223,996	444,636	3,104,297
Putnam	1,952,918	115,593	395,189	2,463,700
Richland	7,053,058	949,814	1,337,677	9,340,548
Ross	3,090,403	473,980	484,218	4,048,601
Sandusky	3,095,480	275,091	586,562	3,957,133
Scioto	2,669,114	926,104	479,689	4,074,907
Seneca	2,772,651	375,626	366,471	3,514,748
Shelby	2,781,500	180,246	411,842	3,373,588
Stark	23,924,912	2,432,776	4,710,919	31,068,607
Summit	48,192,326	4,212,835	9,534,780	61,939,941
Trumbull	13,204,063	1,967,119	2,220,784	17,391,966
Tuscarawas	4,738,164	670,289	766,953	6,175,406
Union	4,312,914	146,934	644,560	5,104,409
Van Wert	1,677,694	198,834	294,374	2,170,903
Vinton	465,464	122,252	56,097	643,812
Warren	20,650,070	540,965	4,312,370	25,503,404
Washington	2,511,883	318,309	398,902	3,229,093
Wayne	7,243,548	476,656	1,291,011	9,011,214
Williams	2,015,444	201,530	366,103	2,583,077
Wood	9,578,805	418,095	1,615,926	11,612,826
Wyandot	926,197	97,325	131,069	1,154,591

(a) Amounts shown in table exclude administrative fees totalling \$4,868,780: Homestead Exemption fees were \$1,409,585 and the 2.5% Reduction fees were \$3,459,196.

(b) Includes "late-filer" reimbursements totalling \$791,344.

(c) Includes "late-filer" reimbursements totalling \$107,130.

Source: Records of the Ohio Department of Taxation.