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Table PD-1
No. 64 (2008)
October 2, 2008

REAL ESTATE TAXES: Ten Percent and Two and Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2007 (for Tax Year 2006)

Since 1971, a 10 percent reduction, or "rollback," has applied to each taxpayer's real property tax bill. In 2005, as part of a broader series of tax reforms, the General Assembly limited the 10 percent rollback 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). In calendar year 2007 (tax year 2006), a homestead exemption was granted for aged or disabled owner-occupants whose total income does not exceed \$26,200.

Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits will no longer apply. Instead, each qualified homeowner will be 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, starting with the 2007 tax year, 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 2.5 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 2007, the Departments of Taxation and Education together reimbursed local governments a total of \$1,207.8 million, including \$952.1 million for the 10 percent rollback, \$71.0 million for the homestead exemption (including \$860,511 million for late-filers), and \$184.8 million for the 2.5 percent rollback (including \$92,591 for late-filers). Additionally, \$5.1 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 (\$3.7 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2007 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$952,065,574	\$70,966,085	\$184,750,709	\$1,207,782,368
Adams	1,009,987	218,582	56,829	1,285,398
Allen	5,632,023	316,900	1,076,187	7,025,111
Ashland	3,241,522	279,488	616,630	4,137,640
Ashtabula	6,453,131	925,722	973,014	8,351,867
Athens	3,109,891	469,837	451,870	4,031,598
Auglaize	2,630,554	137,964	485,523	3,254,041
Belmont	2,833,632	712,559	489,821	4,036,013
Brown	2,178,173	248,500	273,517	2,700,190
Butler	29,945,532	1,395,194	5,542,655	36,883,380
Carroll	1,607,996	192,228	218,026	2,018,250
Champaign	2,274,550	183,541	289,858	2,747,949
Clark	8,725,538	946,077	1,582,115	11,253,729
Clermont	16,357,934	699,993	3,240,355	20,298,281
Clinton	2,318,772	110,651	354,558	2,783,980
Columbiana	4,975,190	837,267	768,468	6,580,925
Coshocton	1,716,396	206,848	244,283	2,167,528
Crawford	2,353,207	407,766	327,915	3,088,887
Cuyahoga	144,324,954	12,744,317	30,553,648	187,622,920
Darke	2,693,156	257,925	417,223	3,368,305
Defiance	2,230,422	170,971	440,613	2,842,005
Delaware	25,893,152	326,797	5,226,707	31,446,655
Erie	6,721,969	467,518	1,241,363	8,430,850
Fairfield	11,417,434	686,604	2,049,864	14,153,902
Fayette	1,767,743	173,907	297,429	2,239,079
Franklin	109,296,807	4,653,792	22,587,042	136,537,641
Fulton	3,316,923	217,294	639,070	4,173,287
Gallia	1,193,103	282,746	143,057	1,618,905
Geauga	13,934,441	489,326	2,643,114	17,066,881
Greene	15,515,755	474,277	2,867,311	18,857,343
Guernsey	1,863,362	285,056	266,484	2,414,902
Hamilton	77,225,811	3,260,476	15,928,234	96,414,521
Hancock	4,630,498	240,128	946,849	5,817,476
Hardin	1,343,906	152,171	217,635	1,713,712
Harrison	679,511	167,009	80,019	926,539
Henry	2,015,414	150,313	319,836	2,485,564
Highland	1,922,249	249,161	196,949	2,368,359
Hocking	1,751,903	190,655	276,360	2,218,918
Holmes	2,278,474	89,117	265,726	2,633,316
Huron	3,140,669	269,120	617,007	4,026,795
Jackson	1,305,518	324,078	103,736	1,733,332
Jefferson	2,734,652	686,841	467,091	3,888,584
Knox	3,857,274	267,663	596,393	4,721,330
Lake	24,209,451	1,409,484	4,787,635	30,406,570
Lawrence	1,902,004	652,269	289,080	2,843,353
Licking	13,362,141	449,253	2,541,223	16,352,618
Logan	3,156,758	167,884	342,358	3,666,999
Lorain	25,751,443	1,456,473	4,845,192	32,053,108

County	10% Reduction	2.5% Reduction in		Total
		Homestead Exemption Reduction (b)	Homeowners' Real Property Taxes (c)	
Lucas	\$35,553,154	\$3,393,397	\$7,521,673	\$46,468,224
Madison	3,066,612	188,452	601,835	3,856,899
Mahoning	15,687,663	2,340,173	3,142,239	21,170,075
Marion	3,061,600	408,969	559,715	4,030,285
Medina	17,905,007	988,389	3,775,838	22,669,235
Meigs	733,064	198,908	85,478	1,017,451
Mercer	3,024,643	168,716	476,172	3,669,531
Miami	6,792,937	507,110	1,257,723	8,557,769
Monroe	506,810	106,513	55,925	669,248
Montgomery	46,111,103	4,355,861	9,658,978	60,125,942
Morgan	638,160	133,790	64,929	836,879
Morrow	2,217,602	161,196	292,143	2,670,941
Muskingum	4,619,120	654,336	745,936	6,019,391
Noble	488,891	104,345	62,065	655,301
Ottawa	4,674,426	257,301	367,983	5,299,709
Paulding	1,088,540	98,523	185,785	1,372,847
Perry	1,649,384	325,106	296,259	2,270,748
Pickaway	3,566,853	213,861	600,540	4,381,254
Pike	1,015,038	246,055	156,392	1,417,485
Portage	12,541,543	755,066	2,077,599	15,374,208
Preble	2,450,671	220,194	440,974	3,111,840
Putnam	1,984,164	105,433	401,386	2,490,983
Richland	7,374,927	968,624	1,408,973	9,752,524
Ross	3,260,539	496,785	508,712	4,266,036
Sandusky	3,420,736	287,598	644,248	4,352,581
Scioto	2,722,749	910,581	492,022	4,125,352
Seneca	2,802,592	271,550	475,346	3,549,488
Shelby	2,894,662	179,266	435,424	3,509,352
Stark	26,211,926	2,767,180	5,151,146	34,130,252
Summit	52,619,347	4,149,018	10,414,310	67,182,676
Trumbull	13,736,990	2,016,161	2,288,734	18,041,886
Tuscarawas	4,863,878	656,378	789,930	6,310,185
Union	4,655,988	155,049	818,912	5,629,948
Van Wert	1,698,728	199,575	299,419	2,197,722
Vinton	527,317	130,867	64,128	722,311
Warren	23,568,374	571,120	4,971,643	29,111,136
Washington	2,568,248	314,712	406,146	3,289,105
Wayne	7,543,969	482,786	1,339,131	9,365,886
Williams	2,264,585	209,144	415,875	2,889,604
Wood	10,206,200	469,073	1,675,713	12,350,986
Wyandot	945,911	97,185	137,456	1,180,551

(a) Amounts shown in table exclude administrative fees totalling \$5,114,336: homestead exemption fees were \$1,419,322 and the 2.5% reduction fees were \$3,695,014.

(b) Includes "late-filer" reimbursements totalling \$860,511.

(c) Includes "late-filer" reimbursements totalling \$92,591.

Source: Records of the Ohio Department of Taxation.