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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 2008 (for Tax Year 2007)**

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). Starting with the 2007 tax year (bills payable in 2008), income tests and tiered benefits were no longer applied. Instead, 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, 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 2008, the Departments of Taxation and Education together reimbursed local governments a total of \$1,502.5 million, including \$990.6 million for the 10 percent rollback, \$318.0 million for the homestead exemption (including \$860,128 for late-filers), and \$194.0 million for the 2.5 percent rollback (including \$101,873 for late-filers). Additionally, \$10.2 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$6.4 million) and 2.5 percent rollback (\$3.9 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,  
 DISTRIBUTED DURING CALENDAR YEAR 2008 (a)**

<b>County</b>	<b>10% Reduction</b>	<b>Homestead Exemption Reduction (b)</b>	<b>2.5% Reduction in Homeowners' Real Property Taxes (c)</b>	<b>Total</b>
Total	\$990,608,456	\$317,967,721	\$193,971,323	\$1,502,547,500
Adams	1,131,762	634,370	79,168	1,845,301
Allen	5,752,161	2,477,667	1,104,476	9,334,304
Ashland	3,351,594	1,447,262	641,980	5,440,836
Ashtabula	6,646,853	3,030,566	1,014,909	10,692,328
Athens	3,147,787	1,447,364	473,138	5,068,289
Auglaize	2,900,385	1,089,787	527,330	4,517,503
Belmont	2,910,667	1,854,784	516,483	5,281,934
Brown	2,222,912	883,046	311,190	3,417,148
Butler	29,896,949	8,392,540	5,741,520	44,031,008
Carroll	1,759,743	702,282	240,429	2,702,454
Champaign	2,481,365	890,864	338,491	3,710,720
Clark	8,920,555	4,088,328	1,588,648	14,597,531
Clermont	16,973,799	4,411,218	3,424,050	24,809,067
Clinton	2,538,857	803,529	405,245	3,747,631
Columbiana	5,411,697	2,918,546	879,025	9,209,269
Coshocton	1,721,812	835,245	255,406	2,812,463
Crawford	2,370,831	1,328,164	343,012	4,042,006
Cuyahoga	148,376,052	50,886,849	31,098,699	230,361,600
Darke	2,799,385	1,299,742	450,075	4,549,202
Defiance	2,355,981	1,142,023	464,745	3,962,749
Delaware	26,863,321	2,831,988	5,696,555	35,391,865
Erie	7,037,696	2,221,846	1,294,216	10,553,758
Fairfield	11,986,578	2,897,835	2,183,627	17,068,040
Fayette	1,777,729	693,409	296,730	2,767,868
Franklin	113,282,385	23,021,387	23,727,947	160,031,719
Fulton	3,309,227	1,172,151	648,219	5,129,596
Gallia	1,212,428	781,126	152,943	2,146,497
Geauga	14,466,673	2,832,906	2,761,607	20,061,186
Greene	16,125,833	4,560,666	2,951,088	23,637,587
Guernsey	1,922,649	1,131,836	285,146	3,339,631
Hamilton	80,750,611	19,239,237	16,703,814	116,693,662
Hancock	4,875,022	1,447,434	989,770	7,312,226
Hardin	1,386,263	709,261	223,797	2,319,322
Harrison	699,468	461,692	85,332	1,246,491
Henry	2,169,366	921,955	351,746	3,443,067
Highland	1,940,386	809,100	216,064	2,965,550
Hocking	1,937,378	727,163	299,500	2,964,040
Holmes	2,457,144	560,360	292,786	3,310,291
Huron	3,191,488	1,228,660	629,348	5,049,496
Jackson	1,305,644	852,238	124,229	2,282,111
Jefferson	2,753,917	2,015,349	479,880	5,249,146
Knox	3,972,015	1,475,973	629,915	6,077,902
Lake	24,907,136	7,410,050	5,039,959	37,357,145
Lawrence	2,150,918	1,540,339	332,339	4,023,596
Licking	14,000,777	3,555,424	2,675,669	20,231,870
Logan	3,585,885	940,025	408,961	4,934,870
Lorain	26,928,470	8,112,943	5,096,198	40,137,611

County	10% Reduction	2.5% Reduction in		Total
		Homestead Exemption Reduction (b)	Homeowners' Real Property Taxes (c)	
Lucas	\$36,501,124	\$12,647,932	\$7,728,686	\$56,877,742
Madison	3,184,678	1,041,046	627,947	4,853,671
Mahoning	15,965,740	8,686,016	3,207,308	27,859,064
Marion	3,291,669	1,600,520	614,969	5,507,158
Medina	19,317,191	4,384,846	3,966,613	27,668,650
Meigs	802,496	597,402	100,446	1,500,344
Mercer	3,083,135	1,134,032	494,847	4,712,015
Miami	7,113,314	2,513,469	1,334,885	10,961,668
Monroe	536,606	333,672	61,239	931,517
Montgomery	50,749,262	21,357,723	10,762,236	82,869,221
Morgan	644,863	360,139	68,534	1,073,536
Morrow	2,280,664	719,976	313,068	3,313,709
Muskingum	4,928,117	2,280,027	815,658	8,023,802
Noble	497,788	292,559	65,157	855,505
Ottawa	4,768,120	1,186,568	422,521	6,377,209
Paulding	1,134,607	587,010	191,079	1,912,696
Perry	1,716,974	858,959	311,241	2,887,174
Pickaway	3,640,935	1,159,655	629,242	5,429,831
Pike	1,035,193	717,652	163,197	1,916,041
Portage	13,051,013	3,568,893	2,231,166	18,851,073
Preble	2,512,349	1,071,946	459,519	4,043,814
Putnam	2,019,608	760,260	411,830	3,191,699
Richland	7,793,049	3,921,548	1,511,570	13,226,166
Ross	3,526,222	1,764,040	576,308	5,866,570
Sandusky	3,568,498	1,542,660	680,066	5,791,224
Scioto	2,954,963	2,127,601	527,847	5,610,411
Seneca	2,855,044	1,327,956	494,011	4,677,011
Shelby	2,937,115	1,092,105	463,379	4,492,599
Stark	26,898,906	11,158,807	5,320,288	43,378,001
Summit	54,442,417	17,395,038	10,878,354	82,715,809
Trumbull	14,010,415	7,707,608	2,380,306	24,098,329
Tuscarawas	5,387,460	2,283,542	895,102	8,566,104
Union	5,138,906	955,794	909,204	7,003,905
Van Wert	1,698,311	1,030,439	313,812	3,042,563
Vinton	538,309	348,667	67,647	954,623
Warren	24,873,573	3,955,251	5,266,624	34,095,449
Washington	2,821,036	1,513,541	458,568	4,793,146
Wayne	7,882,395	2,834,693	1,419,877	12,136,966
Williams	2,305,202	1,006,911	417,157	3,729,269
Wood	10,495,560	2,960,448	1,774,963	15,230,971
Wyandot	1,038,075	464,241	159,447	1,661,763

(a) Amounts shown in table exclude administrative fees totalling \$10,238,781: homestead exemption fees were \$6,359,354 and the 2.5% reduction fees were \$3,879,426.

(b) Includes "late-filer" reimbursements totalling \$860,128.

(c) Includes "late-filer" reimbursements totalling \$101,873.

Source: Records of the Ohio Department of Taxation.