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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 2009 (for Tax Year 2008)

Since 1971, a 10 percent reduction, or "rollback," has applied to each taxpayer's real property tax bill. It is limited 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 2009, the Departments of Taxation and Education together reimbursed local governments a total of \$1,589.6 million, including \$1,042.0 million for the 10 percent rollback, \$344.6 million for the homestead exemption (including \$2.7 million for late-filers), and \$203.0 million for the 2.5 percent rollback (including \$74,965 for late-filers). Additionally, \$11.0 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$6.9 million) and 2.5 percent rollback (\$4.1 million). These administration payments are excluded from the table.

**REAL PROPERTY TAX RELIEF, BY COUNTY,
 DISTRIBUTED DURING CALENDAR YEAR 2009 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$1,042,002,658	\$344,615,313	\$202,954,578	\$1,589,572,549
Adams	1,140,951	652,174	80,215	1,873,340
Allen	6,071,835	2,734,754	1,157,026	9,963,615
Ashland	3,486,813	1,474,949	643,528	5,605,290
Ashtabula	7,009,227	3,132,196	1,038,632	11,180,055
Athens	3,367,883	1,435,901	491,428	5,295,212
Auglaize	3,143,593	1,169,083	553,493	4,866,169
Belmont	3,029,669	2,054,218	534,723	5,618,610
Brown	2,300,219	1,004,948	327,880	3,633,047
Butler	30,552,684	8,631,788	5,831,765	45,016,236
Carroll	1,772,967	733,157	239,897	2,746,021
Champaign	2,700,159	988,937	380,591	4,069,686
Clark	9,099,336	4,558,128	1,630,683	15,288,147
Clermont	18,262,757	4,659,125	3,721,769	26,643,651
Clinton	2,670,503	854,809	423,785	3,949,096
Columbiana	5,476,555	3,026,895	895,265	9,398,715
Coshocton	1,832,483	916,168	275,839	3,024,491
Crawford	2,444,238	1,451,722	350,176	4,246,135
Cuyahoga	154,881,133	54,158,396	31,733,282	240,772,811
Darke	3,063,303	1,396,538	474,980	4,934,821
Defiance	2,466,992	1,169,759	467,930	4,104,681
Delaware	30,272,453	3,287,615	6,425,216	39,985,284
Erie	7,206,662	2,407,917	1,292,308	10,906,887
Fairfield	12,165,898	3,055,573	2,225,778	17,447,249
Fayette	1,879,867	781,599	310,270	2,971,737
Franklin	124,935,940	26,545,795	26,488,529	177,970,265
Fulton	3,527,327	1,250,193	669,881	5,447,400
Gallia	1,314,856	806,974	159,121	2,280,951
Geauga	14,707,881	2,959,772	2,806,020	20,473,672
Greene	17,308,379	4,817,171	2,975,544	25,101,093
Guernsey	1,950,884	1,171,916	286,830	3,409,630
Hamilton	86,220,721	21,649,132	17,915,397	125,785,250
Hancock	4,933,483	1,589,766	1,006,434	7,529,683
Hardin	1,548,037	739,049	229,271	2,516,357
Harrison	787,961	526,185	88,730	1,402,876
Henry	2,323,085	916,821	356,933	3,596,839
Highland	2,005,261	930,644	232,320	3,168,225
Hocking	1,977,725	767,903	305,045	3,050,673
Holmes	2,633,561	636,307	318,038	3,587,906
Huron	3,227,396	1,287,404	632,142	5,146,942
Jackson	1,365,308	870,692	133,763	2,369,764
Jefferson	2,944,048	2,213,204	507,594	5,664,846
Knox	4,624,973	1,624,763	712,983	6,962,719
Lake	25,665,451	7,741,718	5,178,615	38,585,784
Lawrence	2,155,886	1,594,719	332,935	4,083,540
Licking	14,235,804	3,920,287	2,734,261	20,890,353
Logan	3,561,649	1,049,343	410,671	5,021,662
Lorain	27,599,640	8,709,522	5,206,480	41,515,642
Lucas	38,945,478	14,064,274	8,202,345	61,212,097
Madison	3,405,521	1,053,167	631,394	5,090,081

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Mahoning	\$16,662,458	\$9,677,300	\$3,337,295	\$29,677,053
Marion	3,300,023	1,673,090	607,820	5,580,933
Medina	19,745,070	4,719,212	4,063,380	28,527,662
Meigs	827,970	636,944	102,780	1,567,694
Mercer	3,345,720	1,156,326	509,494	5,011,541
Miami	7,224,646	2,660,248	1,372,959	11,257,853
Monroe	546,487	350,521	62,014	959,022
Montgomery	53,252,057	24,005,083	11,156,589	88,413,729
Morgan	654,116	375,450	69,874	1,099,440
Morrow	2,540,644	802,549	340,013	3,683,207
Muskingum	5,039,455	2,427,699	827,848	8,295,002
Noble	638,248	335,117	79,759	1,053,125
Ottawa	4,825,435	1,228,275	441,106	6,494,816
Paulding	1,163,163	624,585	192,572	1,980,320
Perry	1,821,180	865,236	320,451	3,006,867
Pickaway	3,816,071	1,260,703	642,475	5,719,249
Pike	1,092,894	756,449	173,503	2,022,846
Portage	13,516,189	3,937,690	2,360,468	19,814,346
Preble	2,732,905	1,153,683	476,996	4,363,585
Putnam	2,188,818	763,407	425,871	3,378,096
Richland	7,994,046	4,085,206	1,535,726	13,614,979
Ross	3,671,181	1,910,745	609,890	6,191,816
Sandusky	3,691,840	1,608,946	690,022	5,990,808
Scioto	3,058,487	2,369,522	563,014	5,991,024
Seneca	3,143,463	1,425,813	518,541	5,087,816
Shelby	3,097,095	1,132,040	495,381	4,724,516
Stark	27,095,760	11,655,470	5,357,789	44,109,020
Summit	56,342,593	19,003,062	11,108,742	86,454,397
Trumbull	14,726,674	8,432,180	2,495,411	25,654,265
Tuscarawas	5,652,976	2,530,582	954,840	9,138,399
Union	5,488,189	1,041,276	986,909	7,516,374
Van Wert	1,811,404	994,412	310,356	3,116,173
Vinton	550,640	368,810	70,508	989,957
Warren	24,841,891	4,151,628	5,277,532	34,271,051
Washington	2,863,702	1,600,756	470,177	4,934,636
Wayne	8,289,798	2,951,211	1,469,736	12,710,745
Williams	2,330,056	1,104,561	420,804	3,855,421
Wood	11,132,946	3,183,485	1,861,463	16,177,895
Wyandot	1,081,934	482,968	166,735	1,731,638

(a) Amounts shown in table exclude administrative fees totalling \$10,951,398: homestead exemption fees were \$6,892,306 and the 2.5% reduction fees were \$4,059,092.

(b) Includes "late-filer" reimbursements totalling \$2,740,666.

(c) Includes "late-filer" reimbursements totalling \$74,965.

Source: Records of the Ohio Department of Taxation.