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Table PD-1
No. 47 (2011)
August 25, 2011

REAL ESTATE TAXES: Ten Percent and Two and Half Percent Rollbacks, and Homestead Exemption, by County, Distributed during Calendar Year 2010 (for Tax Year 2009)

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). 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, 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 2010, the Departments of Taxation and Education together reimbursed local governments a total of \$1,632.9 million, including \$1,061.9 million for the 10 percent rollback, \$364.2 million for the homestead exemption (including \$2.4 million for late-filers), and \$206.7 million for the 2.5 percent rollback (including \$87,057 for late-filers). Additionally, \$15.1 million was paid by the Departments of Taxation and Education to county auditors for administering the homestead exemption (\$10.9 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 2010 (a)**

County	10% Reduction	Homestead Exemption Reduction (b)	2.5% Reduction in Homeowners' Real Property Taxes (c)	Total
Total	\$1,061,932,289	\$364,244,770	\$206,711,699	\$1,632,888,758
Adams	1,161,514	676,565	88,928	1,927,006
Allen	6,146,091	2,807,191	1,107,734	10,061,017
Ashland	3,539,878	1,528,154	648,152	5,716,185
Ashtabula	7,066,189	3,230,290	1,038,604	11,335,083
Athens	3,452,636	1,484,561	491,898	5,429,095
Auglaize	3,175,260	1,194,027	557,136	4,926,423
Belmont	3,083,254	2,088,479	538,869	5,710,601
Brown	2,467,682	1,057,237	313,715	3,838,633
Butler	31,082,376	9,196,762	5,968,010	46,247,148
Carroll	1,819,556	758,253	234,519	2,812,327
Champaign	2,727,128	1,080,795	392,419	4,200,342
Clark	9,108,213	4,739,651	1,687,710	15,535,573
Clermont	18,666,743	4,842,475	3,808,342	27,317,560
Clinton	2,657,448	877,553	421,628	3,956,628
Columbiana	5,525,005	3,104,072	884,563	9,513,641
Coshocton	1,863,499	946,422	257,397	3,067,318
Crawford	2,600,126	1,597,997	353,606	4,551,729
Cuyahoga	151,500,443	57,970,581	31,073,016	240,544,040
Darke	3,201,186	1,474,062	501,531	5,176,779
Defiance	2,511,763	1,237,604	478,020	4,227,387
Delaware	32,404,285	3,579,230	6,932,544	42,916,059
Erie	7,310,165	2,498,858	1,284,290	11,093,313
Fairfield	12,979,207	3,340,203	2,366,696	18,686,106
Fayette	2,066,614	792,477	310,247	3,169,339
Franklin	133,110,920	28,637,132	28,290,668	190,038,720
Fulton	3,570,355	1,347,808	680,055	5,598,218
Gallia	1,340,432	821,770	160,608	2,322,809
Geauga	14,954,303	3,136,816	2,860,077	20,951,196
Greene	18,143,409	5,091,705	2,995,578	26,230,692
Guernsey	2,020,204	1,248,130	286,471	3,554,805
Hamilton	88,130,291	22,432,805	18,264,584	128,827,680
Hancock	5,323,705	1,764,289	1,076,490	8,164,484
Hardin	1,602,738	792,401	239,096	2,634,235
Harrison	817,285	555,855	94,355	1,467,495
Henry	2,340,298	938,162	360,891	3,639,351
Highland	2,296,732	1,039,208	258,195	3,594,135
Hocking	2,082,485	830,796	321,035	3,234,315
Holmes	2,681,098	667,717	330,890	3,679,705
Huron	3,353,151	1,328,651	616,619	5,298,421
Jackson	1,375,704	867,165	136,562	2,379,431
Jefferson	2,781,248	2,158,956	469,941	5,410,145
Knox	4,742,137	1,684,787	730,604	7,157,528
Lake	25,583,657	8,748,857	5,126,819	39,459,333
Lawrence	2,178,216	1,588,414	316,135	4,082,766
Licking	15,242,695	4,434,722	2,945,842	22,623,259
Logan	3,595,041	1,087,581	419,913	5,102,535
Lorain	27,702,951	9,235,689	5,174,814	42,113,454
Lucas	36,462,060	15,208,067	7,709,505	59,379,632

County	10% Reduction	2.5% Reduction in		Total
		Homestead Exemption Reduction (b)	Homeowners' Real Property Taxes (c)	
Madison	\$3,474,181	\$1,098,186	\$633,476	\$5,205,843
Mahoning	16,615,654	9,569,609	3,315,774	29,501,037
Marion	3,389,923	1,731,481	609,825	5,731,230
Medina	19,720,621	4,921,982	4,056,448	28,699,051
Meigs	846,383	667,298	107,410	1,621,091
Mercer	3,377,500	1,168,412	515,312	5,061,224
Miami	7,491,454	2,815,206	1,428,256	11,734,916
Monroe	682,073	448,775	77,607	1,208,456
Montgomery	55,070,684	25,351,386	11,730,421	92,152,492
Morgan	663,786	383,491	70,202	1,117,479
Morrow	2,600,486	592,576	602,692	3,795,754
Muskingum	5,375,670	2,560,599	870,805	8,807,074
Noble	650,594	347,536	80,556	1,078,686
Ottawa	5,335,664	1,335,760	483,395	7,154,820
Paulding	1,272,062	703,544	209,729	2,185,335
Perry	1,917,416	896,768	342,772	3,156,956
Pickaway	3,864,617	1,278,705	654,782	5,798,103
Pike	1,133,896	792,868	180,900	2,107,663
Portage	13,459,562	4,240,156	2,369,874	20,069,592
Preble	2,774,071	1,201,190	479,057	4,454,318
Putnam	2,282,314	785,556	438,330	3,506,199
Richland	8,059,609	4,152,960	1,543,375	13,755,944
Ross	3,720,871	1,967,790	619,729	6,308,390
Sandusky	3,873,609	1,641,906	650,676	6,166,190
Scioto	3,137,463	2,417,300	574,291	6,129,053
Seneca	3,108,997	1,416,350	516,532	5,041,879
Shelby	3,440,975	1,272,488	564,631	5,278,094
Stark	28,568,562	13,046,316	5,602,363	47,217,241
Summit	56,751,495	19,535,167	11,251,594	87,538,256
Trumbull	14,815,595	8,651,325	2,506,974	25,973,895
Tuscarawas	5,714,910	2,562,663	964,393	9,241,967
Union	5,861,412	1,090,808	1,056,121	8,008,341
Van Wert	1,852,145	1,008,969	314,235	3,175,349
Vinton	594,732	395,181	73,754	1,063,667
Warren	24,797,752	4,853,147	5,228,574	34,879,473
Washington	2,877,138	1,648,211	459,095	4,984,445
Wayne	8,295,806	3,014,479	1,470,717	12,781,001
Williams	2,454,476	1,132,768	404,037	3,991,280
Wood	11,322,535	3,282,971	1,870,913	16,476,419
Wyandot	1,138,218	511,907	176,756	1,826,881

(a) Amounts shown in table exclude administrative fees totalling \$15,061,577; homestead exemption fees were \$10,927,343 and the 2.5% reduction fees were \$4,134,233.

(b) Includes "late-filer" reimbursements totalling \$2,406,396.

(c) Includes "late-filer" reimbursements totalling \$87,057.

Source: Records of the Ohio Department of Taxation.