

PROPERTY TAX RELIEF:

Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2003



Table HE-1
No. 76 (2005)
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Homestead exemption property tax reductions are granted to qualified low-income homeowners who are at least 65 years of age or permanently and totally disabled or to surviving spouses at least 59 years of age if the deceased had previously received the exemption. Qualified senior citizens or disabled homeowners receive tax reductions based on their total income, provided that the income does not exceed \$24,700. The reduction is equal to the gross millage property tax rate multiplied by the reduction in taxable value shown in the following schedule (Tax Year 2003):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
Under \$12,800	\$5,200 or 75% of taxable value
\$12,801 - 18,700	3,200 or 60% of taxable value
18,701 - 24,700	1,000 or 25% of taxable value
Over 24,700	-0-

Statewide, a total of 223,835 real property homestead exemptions were granted in tax year 2003; the average reduction in taxable value was \$3,890; and the total reduction in real property taxes was \$68,754,186.

It should be noted that three Ohio counties did not submit data for tax year 2003: Delaware, Morgan and Perry. Tax year 2002 data was used for Delaware and Morgan Counties while tax year 2000 data was used for Perry County.

In comparison to tax year 2002, the number of homestead exemptions granted decreased by 0.2%, the average reduction in property value increased by 2.6% and the total reduction in property taxes increased by 4.8%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 33,987, and the largest total reduction in taxes, \$13.7 million. Paulding County had the least number of homeowners receiving this tax reduction, 384, while Holmes County had the least total reduction in taxes, \$91,217.

The figures in the first two columns of this table were compiled through a survey of county auditors conducted by the Ohio Department of Taxation. The data in the third column are actual distribution records from the Revenue Accounting Division of the Ohio Department of Taxation. This column shows the reduction in real property taxes - actual amounts reimbursed to each county for the homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2003 homestead exemption. Calculated administrative fees of \$1,375,084 paid to the county auditors are excluded from Table HE-1.

**Number of Real Property Homestead Exemptions Granted,
 Average Reduction in Taxable Value, and
 Total Amount of Reduction in Taxes, Tax Year 2003**

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Total	223,835	\$3,890	\$68,754,186
Adams	1,010	3,981	199,918
Allen	1,425	3,905	323,211
Ashland	869	3,844	235,044
Ashtabula	2,833	3,957	876,136
Athens	1,566	3,882	460,243
Auglaize	610	3,540	127,480
Belmont	2,814	3,900	678,246
Brown	1,094	3,889	212,969
Butler	4,441	4,011	1,225,492
Carroll	860	3,896	183,449
Champaign	784	3,882	198,353
Clark	2,987	3,991	898,398
Clermont	2,211	3,941	661,258
Clinton	554	3,875	121,459
Columbiana	3,564	3,950	841,872
Coshocton	824	3,868	203,646
Crawford	1,307	3,951	416,903
Cuyahoga	33,987	3,886	13,744,710
Darke	1,267	3,736	252,001
Defiance	680	3,765	156,984
Delaware (c)	770	3,689	230,768
Erie	1,523	3,889	502,380
Fairfield	2,072	3,980	576,983
Fayette	607	4,216	150,003
Franklin	11,045	3,984	4,097,937
Fulton	712	3,791	204,888
Gallia	1,225	3,931	190,496
Geauga	1,247	3,697	429,577
Greene	1,664	3,764	438,687
Guernsey	1,354	3,709	299,562
Hamilton	9,465	3,845	3,431,654
Hancock	894	3,934	211,181
Hardin	595	4,131	145,460
Harrison	669	3,869	156,964
Henry	565	3,684	143,271
Highland	1,307	3,965	247,398
Hocking	783	3,842	187,096
Holmes	392	3,875	91,217
Huron	1,456	3,147	278,901
Jackson	1,500	4,348	314,105
Jefferson	3,011	3,992	675,580

<u>County</u>	<u>Number of Exemptions Granted (a)</u>	<u>Average Reduction in Taxable Value (a)</u>	<u>Total Reduction in Taxes (b)</u>
Knox	1,006	\$4,035	\$274,230
Lake	3,815	3,782	1,303,822
Lawrence	3,875	4,295	602,246
Licking	1,846	4,036	420,873
Logan	671	3,817	165,287
Lorain	4,415	3,977	1,439,945
Lucas	9,228	3,531	3,289,454
Madison	625	4,100	168,303
Mahoning	7,923	3,817	2,374,271
Marion	1,571	4,045	427,226
Medina	2,489	3,586	807,247
Meigs	1,093	3,609	192,834
Mercer	709	3,796	147,167
Miami	1,932	3,839	499,442
Monroe	560	4,048	111,172
Montgomery	10,970	3,854	3,977,303
Morgan (c)	537	3,785	112,319
Morrow	709	3,863	155,957
Muskingum	2,455	4,118	675,006
Noble	557	3,841	102,359
Ottawa	854	3,624	225,758
Paulding	384	3,932	96,624
Perry (d)	1,460	3,698	321,972
Pickaway	663	3,846	168,455
Pike	1,008	3,823	227,158
Portage	2,066	3,706	700,967
Preble	1,029	4,038	236,530
Putnam	561	3,869	114,425
Richland	2,848	4,047	988,126
Ross	1,958	3,841	413,608
Sandusky	1,302	3,703	276,298
Scioto	3,506	4,159	884,755
Seneca	1,061	3,849	259,019
Shelby	808	3,834	184,057
Stark	7,377	3,908	2,106,455
Summit	12,795	3,978	4,286,228
Trumbull	6,384	4,093	1,876,642
Tuscarawas	2,599	4,012	660,883
Union	539	3,805	154,518
Van Wert	670	4,079	188,147
Vinton	664	4,046	120,304
Warren	1,744	3,443	490,817
Washington	1,613	3,694	321,981
Wayne	1,743	3,766	451,626
Williams	705	3,932	197,206
Wood	1,506	3,704	437,634
Wyandot	459	3,819	95,650

- (a) Compiled from surveys of county auditors conducted by The Ohio Department of Taxation
- (b) Actual distribution records of the Revenue Accounting Division of The Ohio Department of Taxation.
- (c) Most recent data available for Delaware and Morgan Counties are for tax year 2002.
- (d) Most recent data available for Perry County is for tax year 2000.

Source: Surveys filed with the Department of Taxation by County Auditors.