

PROPERTY TAX RELIEF:



Table HE-1
No. 71 (2006)
September 28, 2006

Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2004

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 \$25,000. 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 2004):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
Under \$12,900	\$5,200 or 75% of taxable value
\$12,901 - 18,900	3,200 or 60% of taxable value
18,901 - 25,000	1,000 or 25% of taxable value
Over 25,000	-0-

Statewide, a total of 220,525 real property homestead exemptions were granted in tax year 2004; the average reduction in taxable value was \$3,920; and the total reduction in real property taxes was \$70,117,421.

It should be noted that two Ohio counties did not submit data for tax year 2004: Adams and Morgan. Tax year 2003 data was used for Adams County and tax year 2002 data was used for Morgan County.

In comparison to tax year 2003, the number of homestead exemptions granted decreased by 0.8%, the average reduction in property value increased by 0.8% and the total reduction in property taxes increased by 2.0%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 33,957, and the largest total reduction in taxes, \$14.2 million. Paulding County had the least number of homeowners receiving this tax reduction, 382, while Holmes County had the least total reduction in taxes, \$90,401.

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 2004 homestead exemption. Calculated administrative fees of \$1,402,348 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 2004**

<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>
Total	220,525	\$3,920	\$70,117,421
Adams (c)	1,010	3,981	208,392
Allen	1,457	3,931	335,900
Ashland	868	3,842	269,845
Ashtabula	2,728	4,128	858,893
Athens	1,545	3,899	467,553
Auglaize	587	3,569	131,772
Belmont	2,810	3,905	693,275
Brown	1,147	3,952	219,074
Butler	4,817	4,039	1,247,777
Carroll	826	3,912	188,426
Champaign	765	3,901	186,589
Clark	2,951	4,149	910,244
Clermont	2,179	3,921	677,065
Clinton	529	3,945	117,690
Columbiana	3,533	3,972	844,861
Coshocton	809	3,842	210,602
Crawford	1,389	3,913	429,623
Cuyahoga	33,957	3,917	14,207,924
Darke	1,243	3,918	256,378
Defiance	651	3,941	156,948
Delaware	1,034	3,823	277,940
Erie	1,455	3,883	475,362
Fairfield	1,942	3,973	578,682
Fayette	560	4,388	151,061
Franklin	11,554	4,017	4,481,242
Fulton	710	3,833	378,756
Gallia	1,265	4,142	184,317
Geauga	1,309	3,693	450,264
Greene	1,624	3,785	456,831
Guernsey	1,338	3,716	295,030
Hamilton	8,961	3,867	3,295,918
Hancock	958	3,899	241,543
Hardin	601	4,055	149,594
Harrison	673	3,856	155,923
Henry	579	3,717	151,373
Highland	1,307	4,082	244,903
Hocking	759	3,936	192,313
Holmes	395	3,725	90,401
Huron	1,416	3,112	280,412
Jackson	1,407	4,409	296,250
Jefferson	2,923	3,946	676,858

<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	1,001	\$4,085	\$280,833
Lake	3,919	3,791	1,379,254
Lawrence	3,587	4,516	617,522
Licking	1,822	4,009	437,960
Logan	605	3,935	164,419
Lorain	4,305	4,035	1,423,907
Lucas	8,783	3,526	3,291,100
Madison	638	4,111	173,437
Mahoning	7,807	3,763	2,330,105
Marion	1,538	4,157	430,136
Medina	2,697	3,530	868,234
Meigs	1,076	3,750	194,605
Mercer	740	3,768	158,911
Miami	1,863	3,894	501,641
Monroe	560	4,048	112,755
Montgomery	10,755	3,900	4,016,628
Morgan (c)	537	3,785	120,157
Morrow	725	3,925	159,343
Muskingum	2,336	4,177	656,873
Noble	539	3,875	99,738
Ottawa	949	3,549	236,934
Paulding	382	4,043	128,013
Perry	1,150	3,991	324,858
Pickaway	741	3,964	170,982
Pike	1,010	3,866	241,029
Portage	2,185	3,650	728,194
Preble	1,006	4,021	222,797
Putnam	555	3,895	113,588
Richland	2,898	4,143	983,638
Ross	1,933	3,886	448,712
Sandusky	1,280	3,782	276,461
Scioto	3,460	4,351	685,869
Seneca	1,021	3,881	273,713
Shelby	781	3,886	184,842
Stark	7,760	3,866	2,294,735
Summit	12,358	3,998	4,252,855
Trumbull	6,313	4,108	1,892,798
Tuscarawas	2,560	3,967	666,323
Union	547	3,777	148,351
Van Wert	669	4,091	188,880
Vinton	634	4,021	122,389
Warren	1,787	3,515	499,623
Washington	1,454	3,734	323,251
Wayne	1,620	3,850	466,016
Williams	704	3,914	201,752
Wood	1,451	3,595	405,483
Wyandot	460	3,642	93,972

- (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) Tax year 2004 data not submitted; previous year's data used.

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