Ohio Department of TAXATION

Tax Data Series

Tax Analysis P.O. Box 530, Columbus, OH 43216-0530

Table HE-1
No. 53 (2007)
September 18, 2007

PROPERTY TAX RELIEF:

Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2005

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 $25,500. 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 2005):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
Under $13,100	$5,400 or 75% of taxable value
$13,101 - 19,200	3,300 or 60% of taxable value
19,201 - 25,500	1,030 or 25% of taxable value
Over 25,500	-0-

Statewide, a total of 222,090 real property homestead exemptions were granted in tax year 2005; the average reduction in taxable value was $3,943; and the total reduction in real property taxes was $70,479,229.

It should be noted that two Ohio counties did not submit data for tax year 2005: Fayette and Morgan. Tax year 2004 data was used for Adams County and tax year 2002 data was used for Morgan County.

In comparison to tax year 2004, the number of homestead exemptions granted increased by 0.5%, the average reduction in property value increased by 3.0% and the total reduction in property taxes increased by 0.5%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 31,777, and the largest total reduction in taxes, $13.4 million. Paulding County had the least number of homeowners receiving this tax reduction, 370, while Holmes County had the least total reduction in taxes, $85,972.

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 2005 homestead exemption. Calculated administrative fees of $1,409,585 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 2005

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Total	222,090	$3,943	$70,479,229
Adams	1,006	4,019	206,815
Allen	1,393	4,022	327,637
Ashland	907	3,914	278,938
Ashtabula	2,887	4,057	935,359
Athens	1,505	4,037	481,989
Auglaize	619	3,624	135,776
Belmont	2,728	3,991	690,848
Brown	1,154	4,165	234,799
Butler	4,299	4,058	1,317,091
Carroll	812	4,154	191,010
Champaign	726	4,015	186,691
Clark	2,942	4,052	887,935
Clermont	2,176	3,936	684,037
Clinton	518	3,918	114,211
Columbiana	3,467	4,028	838,503
Coshocton	794	3,927	204,413
Crawford	1,277	4,171	417,905
Cuyahoga	31,777	3,941	13,425,206
Darke	1,226	3,998	256,572
Defiance	674	3,885	170,542
Delaware	1,079	3,900	295,017
Erie	1,414	3,913	468,893
Fairfield	2,085	4,290	605,188
Fayette (c)	560	4,388	164,594
Franklin	11,508	4,090	4,555,797
Fulton	677	3,819	210,316
Gallia	1,265	4,142	268,400
Geauga	1,312	3,793	476,451
Greene	1,602	3,829	458,184
Guernsey	1,288	3,786	296,181
Hamilton	8,658	3,978	3,312,930
Hancock	923	3,869	234,349
Hardin	621	4,169	164,076
Harrison	658	3,951	159,856
Henry	588	3,658	151,731
Highland	1,307	4,082	250,675
Hocking	772	4,056	194,092
Holmes	371	4,017	85,972
Huron	1,328	3,342	283,214
Jackson	1,429	4,537	320,264
Jefferson	2,883	4,141	678,277

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Knox	1,089	$4,005	$271,257
Lake	3,920	3,798	1,390,967
Lawrence	3,613	4,502	616,007
Licking	1,793	4,093	447,118
Logan	628	3,923	162,595
Lorain	4,240	4,153	1,437,715
Lucas	8,580	4,110	3,206,550
Madison	640	4,206	181,528
Mahoning	7,615	3,815	2,307,412
Marion	1,484	4,207	468,471
Medina	2,804	3,797	979,158
Meigs	1,076	3,779	195,108
Mercer	710	3,913	165,622
Miami	1,794	3,896	509,116
Monroe	521	4,116	108,751
Montgomery	14,492	3,036	4,233,858
Morgan (d)	537	3,785	113,625
Morrow	725	3,925	165,507
Muskingum	2,318	4,189	628,796
Noble	537	4,028	100,592
Ottawa	868	3,833	231,819
Paulding	370	4,121	94,007
Perry	1,269	4,182	332,801
Pickaway	747	4,108	202,115
Pike	1,001	3,982	250,807
Portage	2,177	3,691	732,826
Preble	970	4,182	223,996
Putnam	577	3,900	115,593
Richland	2,907	4,212	949,814
Ross	1,995	3,881	473,980
Sandusky	1,230	3,846	275,091
Scioto	3,398	4,327	926,104
Seneca	1,015	3,915	375,626
Shelby	773	3,909	180,246
Stark	8,404	3,928	2,432,776
Summit	11,872	4,071	4,212,835
Trumbull	6,201	4,185	1,967,119
Tuscarawas	2,476	4,029	670,289
Union	543	3,924	146,934
Van Wert	690	4,088	198,834
Vinton	629	4,051	122,252
Warren	1,820	3,623	540,965
Washington	1,583	3,811	318,309
Wayne	1,618	3,859	476,656
Williams	693	3,883	201,530
Wood	1,483	3,685	418,095
Wyandot	450	3,972	97,325

(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 Fayette County are for tax year 2004.

(d) Most recent data available for Morgan County are for tax year 2002.

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