



*Tax Analysis Division*  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

**Table HE-1**  
**No. 53 (2008)**  
**September 2, 2008**

**PROPERTY TAX RELIEF:**  
**Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2006**

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 \$26,200. 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 2006):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
\$ 0 - 13,400	\$ 5,500 or 75% of taxable value
13,401 - 19,700	3,400 or 60% of taxable value
19,701 - 26,200	1,100 or 25% of taxable value
26,200 and over	-0-

Statewide, a total of 216,810 real property homestead exemptions were granted in tax year 2006; the average reduction in taxable value was \$4,070; and the total reduction in real property taxes was \$70,105,575.

It should be noted that several Ohio counties did not submit data for tax year 2006: Adams, Ashland, Delaware, Fayette, Knox, Morgan, Perry and Union; prior year data was used in place for these counties.

In comparison to tax year 2005, the number of homestead exemptions granted decreased by 2.4%, the average reduction in property value increased by 2.1% and the total reduction in property taxes decreased by 0.5%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 29,986, and the largest total reduction in taxes, \$12.7 million. Holmes County had the least number of homeowners receiving this tax reduction, 365, and the least total reduction in taxes, \$88,762.

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 2006 homestead exemption. Calculated administrative fees of \$1,402,111 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 2006**

<b>County</b>	<b>Number of Exemptions Granted</b> (a)	<b>Average Reduction in Taxable Value</b> (a)	<b>Total Reduction in Taxes</b> (b)
Total	216,810	\$4,070	\$70,105,575
Adams (c)	1,006	4,019	218,211
Allen	1,321	4,090	316,900
Ashland (c)	907	3,914	279,098
Ashtabula	2,843	4,182	921,616
Athens	1,468	4,098	468,840
Auglaize	616	3,683	136,680
Belmont	2,661	4,159	692,385
Brown	1,156	4,158	243,654
Butler	4,712	4,171	1,395,194
Carroll	813	4,146	189,518
Champaign	716	3,993	183,541
Clark	2,896	4,061	911,492
Clermont	2,196	4,009	699,993
Clinton	505	3,999	110,651
Columbiana	3,394	4,124	819,700
Coshocton	803	4,085	206,848
Crawford	1,277	4,171	395,116
Cuyahoga	29,986	4,046	12,716,529
Darke	1,172	4,106	248,803
Defiance	699	3,956	170,585
Delaware (c)	1,079	3,900	326,797
Erie	1,350	4,016	467,518
Fairfield	2,085	4,290	686,604
Fayette (d)	560	4,388	173,907
Franklin	11,341	4,182	4,594,346
Fulton	703	3,914	210,846
Gallia	1,347	4,196	282,746
Geauga	1,337	3,893	479,070
Greene	1,661	3,838	462,780
Guernsey	1,256	3,881	285,056
Hamilton	8,503	4,052	3,172,890
Hancock	889	4,010	232,156
Hardin	672	4,105	151,408
Harrison	671	4,111	163,280
Henry	571	3,734	150,064
Highland	1,273	4,160	241,376
Hocking	730	4,118	190,387
Holmes	365	4,191	88,762
Huron	1,328	3,556	269,120
Jackson	1,478	4,566	324,078
Jefferson	2,770	4,185	668,627
Knox (c)	1,089	4,005	265,876
Lake	3,836	3,884	1,346,749
Lawrence	3,716	4,466	652,269
Licking	1,819	4,087	426,092

<b>County</b>	<b>Number of Exemptions Granted</b> (a)	<b>Average Reduction in Taxable Value</b> (a)	<b>Total Reduction in Taxes</b> (b)
Logan	622	\$3,989	\$163,537
Lorain	3,940	4,731	1,456,473
Lucas	9,428	3,707	3,196,504
Madison	643	4,268	181,211
Mahoning	7,511	3,918	2,282,312
Marion	1,481	4,284	405,282
Medina	2,777	3,826	974,797
Meigs	1,068	3,863	195,258
Mercer	697	4,099	168,164
Miami	1,763	3,984	506,891
Monroe	488	4,252	105,774
Montgomery	11,502	3,955	4,355,861
Morgan (e)	537	3,785	133,790
Morrow	732	3,954	161,196
Muskingum	2,290	4,298	631,270
Noble	542	4,125	104,345
Ottawa	1,022	4,041	257,301
Paulding	370	4,121	98,523
Perry (c)	1,269	4,182	314,863
Pickaway	753	4,042	207,628
Pike	998	4,090	245,430
Portage	2,149	3,785	726,746
Preble	950	4,199	212,789
Putnam	532	3,925	105,433
Richland	2,865	4,305	968,624
Ross	2,022	3,959	480,973
Sandusky	1,248	3,915	287,598
Scioto	3,432	4,367	893,082
Seneca	1,012	3,972	264,348
Shelby	746	3,981	177,633
Stark	8,943	4,071	2,767,180
Summit	10,877	4,138	4,149,018
Trumbull	6,223	4,287	2,016,161
Tuscarawas	2,458	4,184	649,155
Union (c)	543	3,924	155,049
Van Wert	671	4,192	199,575
Vinton	659	4,172	130,867
Warren	1,629	3,746	570,583
Washington	1,508	3,904	314,619
Wayne	1,688	3,822	482,786
Williams	679	4,055	202,533
Wood	1,523	3,843	469,073
Wyandot	444	4,091	97,185

- (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 Taxation.
- (c) Most recent data available are for tax year 2005.
- (d) Most recent data available are for tax year 2002.
- (e) Most recent data available are for tax year 2004.