



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

Table HE-1
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PROPERTY TAX RELIEF:
Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2007

Homestead exemption property tax reductions are granted to homeowners who are at least 65 years of age; permanently and totally disabled; or to surviving spouses at least 59 years of age if the deceased had previously received the exemption.

Before the 2007 tax year, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income. However, starting with the 2007 tax year (taxes due in 2008), income tests and tiered benefits no longer apply (although homeowners that received a higher credit under the program that existed in tax year 2006 will continue to receive that year's credit). Instead, each qualified homeowner receives a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the true value of an eligible homestead from property taxation.

In this first year of this simplified program, a total of 776,154 real property homestead exemptions were granted; the average reduction in taxable value was \$8,422; and the total reduction in real property taxes was \$317,967,721.

In comparison to tax year 2006, the number of homestead exemptions granted increased by 258.0%, the average reduction in property value increased by 106.9% and the total reduction in property taxes increased by 353.6%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 96,874, and the largest total reduction in taxes, \$50.9 million. Vinton County had the least number of homeowners receiving this tax reduction, 1,165; while Noble County had the least total reduction in taxes, \$292,559.

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 actual amounts reimbursed to each county for the reduction in real property taxes attributable to the homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2007 homestead exemption. Calculated administrative fees of \$ 6,359,354 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 2007

<u>County</u>	<u>Number of Exemptions Granted</u> (a)	<u>Average Reduction in Taxable Value</u> (a)	<u>Total Reduction in Taxes</u> (b)
Total	776,154	\$8,422	\$317,967,721
Adams	2,167	7,966	634,370
Allen	6,799	8,658	2,477,667
Ashland	4,124	5,392	1,447,262
Ashtabula	7,512	8,599	3,030,566
Athens	3,483	8,202	1,447,364
Auglaize	3,101	8,716	1,089,787
Belmont	5,711	8,444	1,854,784
Brown	1,798	4,011	883,046
Butler	21,128	8,710	8,392,540
Carroll	2,324	8,533	702,282
Champaign	2,790	8,701	890,864
Clark	10,466	8,706	4,088,328
Clermont	11,214	8,576	4,411,218
Clinton	2,269	8,665	803,529
Columbiana	8,953	8,537	2,918,546
Coshocton	2,691	8,510	835,245
Crawford	3,721	8,755	1,328,164
Cuyahoga	96,874	8,723	50,886,849
Darke	4,370	8,643	1,299,742
Defiance	3,226	8,708	1,142,023
Delaware	7,449	8,734	2,831,988
Erie	6,140	8,723	2,221,846
Fairfield	7,326	8,656	2,897,835
Fayette	1,981	8,640	693,409
Franklin	50,198	8,717	23,021,387
Fulton	2,962	8,677	1,172,151
Gallia	2,768	8,091	781,126
Geauga	6,706	8,735	2,832,906
Greene	10,085	8,744	4,560,666
Guernsey	3,347	8,188	1,131,836
Hamilton	44,150	8,731	19,239,237
Hancock	4,421	8,711	1,447,434
Hardin	2,395	8,636	709,261
Harrison	1,517	5,004	461,692
Henry	2,268	8,579	921,955
Highland	2,948	8,410	809,100
Hocking	2,196	8,499	727,163
Holmes	1,588	8,649	560,360
Huron	4,129	8,672	1,228,660
Jackson	2,777	8,047	852,238
Jefferson	7,003	8,484	2,015,349
Knox	4,250	8,699	1,475,973
Lake	17,743	8,746	7,410,050
Lawrence	5,990	8,388	1,540,339

<u>County</u>	<u>Number of Exemptions Granted</u> (a)	<u>Average Reduction in Taxable Value</u> (a)	<u>Total Reduction in Taxes</u> (b)
Licking	9,976	\$8,699	\$3,555,424
Logan	2,781	8,579	940,025
Lorain	21,802	8,746	8,112,943
Lucas	30,261	4,915	12,647,932
Madison	2,603	5,486	1,041,046
Mahoning	22,135	8,286	8,686,016
Marion	4,821	8,703	1,600,520
Medina	11,160	8,729	4,384,846
Meigs	2,227	7,702	597,402
Mercer	3,058	8,750	1,134,032
Miami	7,731	8,744	2,513,469
Monroe	1,342	8,750	333,672
Montgomery	41,326	8,735	21,357,723
Morgan	1,276	8,190	360,139
Morrow	2,192	8,419	719,976
Muskingum	6,542	8,526	2,280,027
Noble	1,199	8,218	292,559
Ottawa	3,995	8,677	1,186,568
Paulding	1,623	8,497	587,010
Perry	1,377	8,501	858,959
Pickaway	3,177	8,717	1,159,655
Pike	2,309	8,252	717,652
Portage	9,141	8,729	3,568,893
Preble	3,435	8,663	1,071,946
Putnam	2,441	8,568	760,260
Richland	10,299	8,368	3,921,548
Ross	5,528	8,549	1,764,040
Sandusky	5,060	8,147	1,542,660
Scioto	6,338	8,284	2,127,601
Seneca	4,022	8,667	1,327,956
Shelby	3,301	8,720	1,092,105
Stark	29,932	8,731	11,158,807
Summit	38,537	8,765	17,395,038
Trumbull	18,186	8,661	7,707,608
Tuscarawas	6,859	8,648	2,283,542
Union	2,397	8,750	955,794
Van Wert	2,767	8,660	1,030,439
Vinton	1,165	7,710	348,667
Warren	10,125	5,924	3,955,251
Washington	5,130	8,493	1,513,541
Wayne	7,303	8,712	2,834,693
Williams	2,916	8,716	1,006,911
Wood	7,452	8,682	2,960,448
Wyandot	1,849	8,669	464,241

(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