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**Table HE-1**  
**No. 75 (2010)**  
**October 4, 2010**

**PROPERTY TAX RELIEF:**

**Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2008**

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 the first \$25,000 of true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields \$25,000 of the true value of an eligible homestead from property taxation.

In tax year 2008, a total of 813,848 real property homestead exemptions were granted; the average reduction in taxes was \$420 per homestead; and the total reduction in real property taxes was \$344,615,313.

In comparison to tax year 2007, the number of homestead exemptions granted increased by 4.9%, the average reduction in property taxes increased by 3.4%, and the total reduction in property taxes increased by 8.4%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction (99,507) and the largest total reduction in taxes (\$54.2 million). Vinton County had the least number of homeowners receiving this tax reduction (1,220) while Noble County had the least total reduction in taxes (\$335,117).

The figures in the first column 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 from the distribution records of 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 2008 homestead exemption. Calculated administrative fees of \$6,892,306 paid to the county auditors are excluded from Table HE-1.

**Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2008**

<u>County</u>	<u>Number of Homestead Exemptions Granted</u> (a)	<u>Average Reduction in Taxes</u> (b)	<u>Total Reduction in Taxes</u> (c)
Total	813,848	\$420	\$344,615,313
Adams	2,269	286	652,174
Allen	7,666	357	2,734,754
Ashland	4,241	347	1,474,949
Ashtabula	8,113	385	3,132,196
Athens	3,609	397	1,435,901
Auglaize	3,312	345	1,169,083
Belmont	6,121	322	2,054,218
Brown	2,080	462	1,004,948
Butler	21,246	406	8,631,788
Carroll	2,391	300	733,157
Champaign	2,940	336	988,937
Clark	10,704	408	4,558,128
Clermont	11,773	396	4,659,125
Clinton	2,614	326	854,809
Columbiana	9,316	325	3,026,895
Coshocton	2,808	326	916,168
Crawford	4,078	356	1,451,722
Cuyahoga	99,507	543	54,158,396
Darke	4,621	294	1,396,538
Defiance	3,369	346	1,169,759
Delaware	7,965	413	3,287,615
Erie	6,577	366	2,407,917
Fairfield	9,212	332	3,055,573
Fayette	2,122	368	781,599
Franklin	51,720	511	26,545,795
Fulton	3,172	394	1,250,193
Gallia	2,787	290	806,974
Geauga	7,022	421	2,959,772
Greene	11,253	427	4,817,171
Guernsey	3,445	340	1,171,916
Hamilton	45,772	455	21,649,132
Hancock	4,888	325	1,589,766
Hardin	2,373	311	739,049
Harrison	1,615	326	526,185
Henry	2,362	388	916,821
Highland	3,401	273	930,644
Hocking	2,247	341	767,903
Holmes	1,806	352	636,307
Huron	3,920	328	1,287,404
Jackson	2,793	312	870,692
Jefferson	7,067	306	2,213,204
Knox	4,526	359	1,624,763
Lake	18,808	411	7,741,718

<u>County</u>	<u>Number of Homestead Exemptions Granted</u>	(a) <u>Average Reduction in Taxes</u>	(b) <u>Total Reduction in Taxes</u>	(c)
Lawrence	6,209	\$257	\$1,594,719	
Licking	10,697	352	3,920,287	
Logan	3,026	331	1,049,343	
Lorain	22,413	389	8,709,522	
Lucas	30,787	439	14,064,274	
Madison	2,709	379	1,053,167	
Mahoning	23,380	411	9,677,300	
Marion	5,036	330	1,673,090	
Medina	12,032	392	4,719,212	
Meigs	2,344	272	636,944	
Mercer	3,148	367	1,156,326	
Miami	8,062	330	2,660,248	
Monroe	1,342	260	350,521	
Montgomery	43,738	549	24,005,083	
Morgan	1,358	276	375,450	
Morrow	2,470	325	802,549	
Muskingum	6,739	347	2,427,699	
Noble	1,220	275	335,117	
Ottawa	4,107	299	1,228,275	
Paulding	1,713	365	624,585	
Perry	2,754	313	865,236	
Pickaway	3,366	360	1,260,703	
Pike	2,462	306	756,449	
Portage	10,054	391	3,937,690	
Preble	3,674	312	1,153,683	
Putnam	2,532	302	763,407	
Richland	10,176	401	4,085,206	
Ross	5,820	321	1,910,745	
Sandusky	5,104	315	1,608,946	
Scioto	6,686	347	2,369,522	
Seneca	4,220	328	1,425,813	
Shelby	3,414	326	1,132,040	
Stark	31,278	373	11,655,470	
Summit	40,576	468	19,003,062	
Trumbull	19,091	442	8,432,180	
Tuscarawas	7,254	343	2,530,582	
Union	2,397	434	1,041,276	
Van Wert	2,859	348	994,412	
Vinton	1,230	300	368,810	
Warren	10,886	381	4,151,628	
Washington	5,295	302	1,600,756	
Wayne	7,769	380	2,951,211	
Williams	3,136	347	1,104,561	
Wood	7,826	407	3,183,485	
Wyandot	1,828	264	482,968	

- (a) Compiled from surveys of county auditors conducted by the Ohio Department of Taxation.  
(b) Computation by the Ohio Department of Taxation.  
(c) Actual distribution records of the Revenue Accounting Division of the Ohio Department Taxation.