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**Table HE-1**  
**No. 59 (2011)**  
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**PROPERTY TAX RELIEF: Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2009**

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 2009, a total of 831,487 real property homestead exemptions were granted; the average reduction in taxes was \$435 per homestead; and the total reduction in real property taxes was \$364,254,922.

In comparison to tax year 2008, the number of homestead exemptions granted increased by 2.6%, the average reduction in property taxes increased by 2.3%, and the total reduction in property taxes increased by 5.0%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction (100,378) and the largest total reduction in taxes (\$57.9 million). Noble County had the least number of homeowners receiving this tax reduction (1,274) and the least total reduction in taxes (\$347,536).

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 2009 homestead exemption. Calculated administrative fees of \$10,927,648 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 2009**

<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	835,224	\$433	\$364,254,922
Adams	2,293	294	676,565
Allen	7,861	356	2,807,191
Ashland	4,370	349	1,528,154
Ashtabula	8,669	372	3,297,552
Athens	3,692	401	1,484,561
Auglaize	3,404	344	1,193,013
Belmont	5,987	337	2,088,479
Brown	3,517	290	1,057,237
Butler	21,867	421	9,196,762
Carroll	2,486	302	758,253
Champaign	3,081	351	1,080,795
Clark	11,431	410	4,739,651
Clermont	12,069	401	4,842,475
Clinton	2,703	323	877,553
Columbiana	9,567	324	3,104,072
Coshocton	2,899	326	946,422
Crawford	4,210	380	1,597,997
Cuyahoga	100,378	577	57,914,855
Darke	4,776	302	1,474,062
Defiance	3,537	347	1,237,604
Delaware	8,238	434	3,579,230
Erie	6,788	368	2,498,858
Fairfield	9,283	360	3,340,203
Fayette (d)	2,122	373	792,477
Franklin	53,030	530	28,637,132
Fulton	3,285	410	1,347,808
Gallia	2,719	302	821,770
Geauga	7,360	425	3,136,816
Greene	10,085	491	5,091,705
Guernsey	3,472	359	1,248,130
Hamilton	46,643	466	22,432,805
Hancock	5,107	345	1,764,289
Hardin	2,516	315	792,401
Harrison (d)	1,615	340	555,855
Henry	2,352	399	938,162
Highland	3,560	292	1,039,208
Hocking	2,430	341	830,796
Holmes	1,881	354	667,717
Huron	4,386	303	1,328,651
Jackson	2,790	311	867,165
Jefferson	7,013	300	2,158,956
Knox	4,617	365	1,684,787
Lake	19,697	443	8,748,857
Lawrence	6,216	256	1,588,414

<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)
Licking	11,164	\$382	\$4,434,722
Logan	3,217	327	1,088,570
Lorain	22,871	404	9,235,689
Lucas	31,514	483	15,208,067
Madison	2,761	385	1,098,186
Mahoning	23,322	409	9,569,609
Marion	4,939	351	1,731,481
Medina	12,647	389	4,921,982
Meigs	2,410	277	667,298
Mercer	3,182	367	1,168,412
Miami	8,337	338	2,815,206
Monroe	1,481	302	448,775
Montgomery	44,796	566	25,351,386
Morgan	1,409	272	383,491
Morrow	2,572	230	592,576
Muskingum	6,850	362	2,560,599
Noble	1,274	273	347,536
Ottawa	4,080	327	1,335,760
Paulding	1,804	390	703,544
Perry	2,718	328	896,768
Pickaway	3,592	345	1,278,705
Pike	2,535	311	792,868
Portage	10,553	402	4,240,156
Preble	3,760	316	1,201,190
Putnam	2,475	317	785,556
Richland	10,588	392	4,152,960
Ross	5,972	323	1,967,790
Sandusky	5,181	317	1,641,906
Scioto	6,793	349	2,417,300
Seneca	4,277	325	1,416,350
Shelby	3,438	363	1,272,488
Stark	32,131	406	13,046,316
Summit	41,525	470	19,535,167
Trumbull	20,313	426	8,651,325
Tuscarawas	7,351	343	2,562,663
Union	2,576	423	1,090,808
Van Wert	2,841	355	1,008,969
Vinton	1,326	298	395,181
Warren	12,167	399	4,851,789
Washington	5,429	303	1,648,211
Wayne	7,968	378	3,014,479
Williams	3,225	347	1,132,768
Wood	7,957	413	3,282,971
Wyandot	1,901	269	511,907

(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.

(d) Tax year 2009 data not submitted; previous year's data shown.