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## **REAL PROPERTY TAX RELIEF:**

### **Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2001**



Table HE-2  
No. 33 (2002)  
July 31, 2002

Manufactured home homestead exemptions (i.e. property tax reductions) were granted to 13,917 manufactured home owners for the 2001 tax year (2001 collections). Qualified senior citizens or disabled persons receive tax reductions based on their total income, provided that income does not exceed \$23,300.

The figures in the first two columns of this table were provided by county auditors. The data in the third column showing the reduction in real property taxes are the amounts reimbursed to each county for the manufactured home homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2001 homestead exemption. Administrative fees of \$31,481 paid to the county auditors are excluded from Table HE-2.

One county had not been reimbursed (excluding late-filer reimbursement) as of this date: Pickaway. Based on the data available, taxes paid by manufactured home owners were reduced by \$1.6 million. The average reduction amounted to \$113, and the average reduction in value amounted to \$1,670.

Cuyahoga County had the most people receiving this tax reduction, 752, and the largest total reduction in taxes, \$150,591. Auglaize County had the fewest people receiving this tax reduction, 17, while Morgan county had the smallest reduction in taxes, \$750.

**Number of Manufactured Home Homestead  
 Exemptions Granted, Average Reduction in Taxable Value,  
 and Total Amount of Reduction in Taxes,  
 by County, Tax Year 2001**

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Total	13,917	\$1,670	\$1,574,042
Adams	160	1,346	11,326
Allen	70	1,885	6,822
Ashland	125	1,351	9,680
Ashtabula	177	1,305	18,939
Athens	342	1,442	38,842
Auglaize	17	1,499	1,339
Belmont	192	1,429	17,192
Brown	169	1,463	12,787
Butler	286	1,984	41,448
Carroll	83	1,254	5,345
Champaign	72	1,327	6,453
Clark	143	1,928	19,860
Clermont	428	1,679	50,080
Clinton	57	1,931	5,942
Columbiana	311	1,250	26,395
Coshocton	133	1,759	10,924
Crawford	49	1,189	4,372
Cuyahoga	752	1,595	150,591
Darke	135	1,547	10,343
Defiance	44	1,601	4,132
Delaware	56	1,731	8,746
Erie	86	1,817	10,876
Fairfield	101	1,926	11,858
Fayette	39	770	1,579
Franklin	397	1,582	63,555
Fulton	73	1,800	9,079
Gallia	267	1,704	17,880
Geauga	140	2,781	26,142
Greene	53	1,786	6,793
Guernsey	116	1,655	11,660
Hamilton	279	1,450	37,982
Hancock	101	2,331	13,340
Hardin	35	1,341	2,665
Harrison	72	1,146	4,761
Henry	43	1,610	4,608
Highland	176	1,289	9,971

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Hocking	123	\$1,781	\$12,519
Holmes	45	1,401	3,841
Huron	109	1,690	10,999
Jackson	140	2,295	15,486
Jefferson	200	1,188	14,172
Knox	76	1,943	9,145
Lake	209	2,115	39,649
Lawrence	412	1,810	27,562
Licking	83	1,865	9,801
Logan	45	1,961	5,917
Lorain	237	2,042	37,280
Lucas	311	1,714	52,226
Madison	42	2,004	5,178
Mahoning	156	1,395	2,597
Marion	109	1,492	10,217
Medina	76	2,354	17,026
Meigs	158	1,258	10,005
Mercer	88	1,509	12,517
Miami	69	1,119	5,402
Monroe	71	1,384	4,862
Montgomery	324	1,575	42,726
Morgan	74	1,439	750
Morrow	124	1,181	9,009
Muskingum	194	1,889	23,240
Noble	70	1,490	4,516
Ottawa	95	1,546	8,443
Paulding	36	931	2,137
Perry	140	1,661	14,817
Pickaway	64	1,326	0
Pike	152	1,703	14,505
Portage	326	1,934	46,255
Preble	32	1,449	2,003
Putnam	35	2,014	3,579
Richland	130	1,629	14,886
Ross	420	1,790	41,102
Sandusky	100	2,051	10,614
Scioto	368	1,755	37,991
Seneca	65	1,572	8,365
Shelby	62	1,625	5,799
Stark	482	1,795	54,225
Summit	271	1,804	37,573
Trumbull	293	1,692	33,047
Tuscarawas	402	1,872	42,940
Union	72	1,229	5,435
Van Wert	56	1,426	4,998
Vinton	104	2,113	7,766
Warren	17	1,589	3,862
Washington	195	1,396	15,034
Wayne	270	1,995	33,153
Williams	62	1,554	5,935
Wood	320	1,598	37,184
Wyandot	24	1,040	1,447

Source: Surveys from each county auditor's office and records of the Ohio Department of Taxation.