
PROPERTY TAX RELIEF:

Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2002



Table HE-2
No. 44 (2003)
June 13, 2003

Manufactured home 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 \$23,700.

There were five counties that did not submit tax year 2002 data; tax year 2001 information was used. It is estimated that manufactured home homestead exemption property tax reductions were granted to 13,694 homeowners (real property homeowners are not included; see table HE-1 for additional information). The taxes on the property owned by such taxpayers were reduced by \$1.6 million. The average tax reduction amounted to \$115.77.

Overall, the number of manufactured home homestead exemptions granted decreased by 1.6%, the average reduction in property value increased by 1.2% and the total reduction in manufactured home taxes increased by 0.7%.

Cuyahoga County had the greatest number of manufactured home homeowners receiving this tax reduction, 696, and the largest total reduction in taxes, \$137,705. Wyandot County had the least number of manufactured home homeowners receiving this tax reduction, 16, while Pickaway County had the least total reduction in taxes, \$779.

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 showing the reduction in manufactured home taxes are the actual 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 2002 homestead exemption. Administrative fees of \$31,706 paid to the county auditors are excluded from Table HE-2.

**Number of Manufactured Home Homestead
 Exemptions Granted, Average Reduction in Taxable Value,
 and Total Amount of Reduction in Taxes,
 by County, Tax Year 2002**

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Total	13,694	\$1,690	\$1,585,312
Adams	160	1,342	10,803
Allen	79	1,910	7,543
Ashland	113	1,352	9,878
Ashtabula	178	1,540	21,465
Athens	340	1,459	40,519
Auglaize	22	1,292	1,568
Belmont	193	1,468	16,696
Brown	155	1,407	13,883
Butler	296	1,776	46,393
Carroll	87	1,164	5,391
Champaign	65	1,561	5,171
Clark	144	2,032	18,802
Clermont *	428	1,679	49,981
Clinton *	57	1,931	5,686
Columbiana	311	1,273	25,306
Coshocton *	133	1,759	12,268
Crawford	53	1,122	4,344
Cuyahoga	696	1,425	137,705
Darke	126	1,544	9,709
Defiance	41	1,654	3,749
Delaware	57	2,096	9,718
Erie	74	1,791	10,606
Fairfield	96	1,950	14,522
Fayette	38	1,413	3,312
Franklin	452	1,882	66,471
Fulton	78	1,843	9,775
Gallia	266	1,661	17,232
Geauga	134	2,767	25,730
Greene	48	1,991	6,891
Guernsey	115	1,676	12,105
Hamilton	282	1,679	38,827
Hancock	106	2,205	12,710
Hardin	29	1,460	2,490
Harrison	71	1,183	4,528
Henry	48	1,680	5,254
Highland	164	1,256	10,221

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Hocking	127	\$1,724	\$13,561
Holmes	45	1,305	3,397
Huron	115	1,586	11,481
Jackson	127	2,298	13,790
Jefferson	200	1,392	15,152
Knox	73	1,892	8,826
Lake	196	2,122	35,695
Lawrence	420	1,784	27,487
Licking	78	1,973	10,863
Logan	51	2,148	6,012
Lorain	222	2,215	38,800
Lucas	288	1,688	49,907
Madison	43	2,096	6,230
Mahoning	152	1,724	18,844
Marion	107	1,578	11,107
Medina	81	2,363	17,979
Meigs	164	1,366	10,568
Mercer	79	1,526	6,139
Miami	60	961	4,490
Monroe	73	1,347	4,378
Montgomery	341	1,610	46,473
Morgan	73	1,457	1,007
Morrow	119	1,122	8,796
Muskingum	193	1,934	23,404
Noble	69	1,381	4,247
Ottawa *	95	1,546	2,915
Paulding	29	1,195	2,460
Perry *	140	1,661	14,472
Pickaway	45	1,203	779
Pike	159	1,653	14,727
Portage	333	1,875	45,644
Preble	28	1,224	1,797
Putnam	34	1,919	3,458
Richland	130	1,742	21,673
Ross	404	1,826	39,751
Sandusky	72	2,108	8,878
Scioto	368	1,690	36,734
Seneca	56	1,754	9,075
Shelby	57	1,553	5,048
Stark	471	1,844	52,467
Summit	254	1,769	33,980
Trumbull	305	1,729	36,809
Tuscarawas	389	1,913	46,619
Union	68	1,120	4,785
Van Wert	51	1,567	4,933
Vinton	96	1,796	7,273
Warren	18	1,428	2,773
Washington	206	1,374	14,998
Wayne	263	2,029	33,065
Williams	66	1,520	6,159
Wood	310	1,670	37,292
Wyandot	16	983	864

* Data is for calendar year 2001; these counties did not submit 2002 data.

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