

## PROPERTY TAX RELIEF:

### Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2003



Table HE-2  
No. 67 (2004)  
October 21, 2004

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 \$24,100. The reduction is equal to the gross millage property tax rate multiplied by the reduction in taxable value shown in the following schedule (Tax Year 2003):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
Under \$12,500	\$5,100 or 75% of taxable value
\$12,501 - 18,300	3,100 or 60% of taxable value
18,301 - 24,100	1,000 or 25% of taxable value
Over 24,101	-0-

There were four counties that did not submit tax year 2003 data; either tax year 2002 or 2001 information was used. It is estimated that manufactured home homestead exemption property tax reductions were granted to 13,757 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 \$1.4 million. The average tax reduction amounted to \$104.40.

Overall, the number of manufactured home homestead exemptions granted increased by 4.2%, the average reduction in property value increased by 3.7% and the total reduction in manufactured home taxes decreased by 4.3%.

Cuyahoga County had the greatest number of manufactured home homeowners receiving this tax reduction, 754, while Lucas County had the largest total reduction in taxes, \$71,015. Wyandot County had the least number of manufactured home homeowners receiving this tax reduction, 13, while Henry County had the least total reduction in taxes, \$230.

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 2003 homestead exemption. Administrative fees of \$27,854 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 2003**

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Total	13,757	\$1,722	\$1,436,237
Adams	168	1,253	9,742
Allen (a)	79	1,910	9,941
Ashland	108	1,395	9,384
Ashtabula	174	1,519	23,080
Athens	292	1,320	40,940
Auglaize	30	1,306	2,353
Belmont	205	1,448	16,957
Brown	173	1,462	12,649
Butler	302	1,500	45,709
Carroll	75	1,208	4,770
Champaign	67	1,551	6,294
Clark	154	2,003	20,989
Clermont	435	1,664	49,674
Clinton	52	1,684	4,796
Columbiana	324	1,267	1,613
Coshocton	201	1,321	7,539
Crawford	47	1,123	3,981
Cuyahoga	754	1,704	21,743
Darke	111	1,647	9,102
Defiance	40	1,545	266
Delaware	59	2,153	11,129
Erie	73	1,734	10,002
Fairfield	70	1,615	12,001
Fayette	31	1,741	1,499
Franklin	432	1,780	67,484
Fulton	82	1,816	10,319
Gallia	260	1,666	15,865
Geauga	118	2,675	706
Greene	57	1,781	7,847
Guernsey (a)	115	1,676	12,402
Hamilton	296	1,846	44,765
Hancock	99	2,103	11,131
Hardin	28	1,539	2,397
Harrison	67	1,114	4,254
Henry	47	1,824	230
Highland	167	1,326	10,423
Hocking	108	1,730	11,401
Holmes	43	1,326	3,305
Huron	112	1,788	11,447
Jackson	134	2,268	15,118
Jefferson	189	1,255	13,823
Knox	82	2,237	10,639
Lake	208	2,278	38,735

<u>County</u>	<u>Number of Exemptions Granted</u>	<u>Average Reduction in Taxable Value</u>	<u>Total Reduction in Taxes</u>
Lawrence	441	\$1,818	\$29,227
Licking	84	2,036	11,055
Logan	45	2,268	351
Lorain	225	2,507	39,528
Lucas	271	1,642	71,015
Madison	43	2,211	6,527
Mahoning	155	1,741	18,107
Marion	100	1,560	0
Medina	66	2,570	15,945
Meigs	174	1,432	11,819
Mercer	90	1,592	6,428
Miami	64	1,064	4,577
Monroe	64	1,485	4,787
Montgomery	323	1,678	42,054
Morgan	69	1,422	0
Morrow	120	1,428	0
Muskingum	196	2,031	25,248
Noble	65	1,499	4,041
Ottawa	87	1,369	0
Paulding	27	1,420	3,030
Perry (b)	140	1,661	12,471
Pickaway (a)	45	1,203	0
Pike	166	1,740	15,995
Portage	337	1,904	48,299
Preble	27	1,261	2,207
Putnam	32	1,899	3,244
Richland	111	1,703	11,664
Ross	403	1,809	38,921
Sandusky	87	2,025	8,756
Scioto	379	1,719	37,127
Seneca	71	2,045	9,353
Shelby	59	1,608	5,711
Stark	472	1,862	52,309
Summit	249	1,902	33,995
Trumbull	310	1,776	37,485
Tuscarawas	407	1,960	49,978
Union	56	1,136	4,307
Van Wert	56	1,790	6,265
Vinton	97	2,053	8,386
Warren	15	1,559	3,002
Washington	216	1,460	40,574
Wayne	256	2,095	35,728
Williams	64	1,664	7,018
Wood	312	1,788	40,715
Wyandot	13	894	543

(a) Data is for calendar year 2002; these counties did not submit 2003 data.

(b) Data is for calendar year 2001; this county did not submit 2002 or 2003 data.

Source: Surveys filed by each county auditor and records of the Ohio Department of Taxation.