

PROPERTY TAX RELIEF:

Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 2004



Table HE-2
No. 78 (2005)
December 7, 2005

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 \$24,700. 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 2004):

Total Income of Owner and spouse	Reduce Taxable Value by the Lesser of
Under \$12,800	\$5,100 or 75% of taxable value
\$12,801 - 18,700	3,100 or 60% of taxable value
18,701 - 24,700	1,000 or 25% of taxable value
Over 24,700	-0-

There were three counties that did not submit tax year 2004 data; tax year 2003 information was used. It is estimated that manufactured home homestead exemption property tax reductions were granted to 13,451 homeowners (real property homeowners are not included; see table HE-1 for additional information).

At the time of publication, two counties had not been reimbursed for the reduction in taxes; again, tax year 2003 data was used. It is estimated that the total manufactured home homestead exemption property taxes were reduced by \$1.7 million. The average tax reduction amounted to \$128.99.

Overall, the number of manufactured home homestead exemptions granted decreased by 0.4%, the average reduction in property value increased by 7.3% and the total reduction in manufactured home taxes increased by 18.9%.

Cuyahoga County had the greatest number of manufactured home homeowners receiving this tax reduction, 675, and the largest total reduction in taxes, \$171,061. Warren County had the least number of manufactured home homeowners receiving this tax reduction, 12, while Wyandot County had the least total reduction in taxes, \$707.

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 2004 homestead exemption. Administrative fees of \$34,341 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 2004**

<u>County</u>	<u>Number of Exemptions Granted (a)</u>	<u>Average Reduction in Taxable Value (a)</u>	<u>Total Reduction in Taxes (b)</u>
Total	13,451	\$1,788	\$1,735,024
Adams	164	1,265	11,328
Allen	85	1,957	9,521
Ashland (c)	108	1,395	8,348
Ashtabula	168	1,708	25,961
Athens	273	1,187	40,970
Auglaize	13	1,368	1,751
Belmont	194	1,394	15,521
Brown	161	1,578	12,933
Butler	264	1,786	50,046
Carroll	83	1,164	4,983
Champaign (d)	51	1,565	6,294
Clark	162	2,055	23,457
Clermont	430	1,657	52,681
Clinton	45	1,823	4,719
Columbiana	309	1,326	25,168
Coshocton	178	1,651	6,899
Crawford	41	1,070	3,723
Cuyahoga	675	1,748	171,061
Darke	110	1,576	8,715
Defiance	46	1,485	4,243
Delaware (c)	59	2,153	13,676
Erie	70	1,736	10,368
Fairfield	93	1,628	12,338
Fayette	43	2,889	3,598
Franklin	423	2,004	71,214
Fulton	83	1,866	10,997
Gallia	246	1,724	16,957
Geauga	115	2,638	24,686
Greene	63	1,816	7,447
Guernsey	124	1,606	11,687
Hamilton	270	1,845	45,799
Hancock	93	2,333	11,642
Hardin	24	1,794	2,815
Harrison	75	1,196	4,768
Henry	47	1,903	5,609
Highland	143	1,241	10,810
Hocking	104	1,858	11,742
Holmes	42	1,314	3,178
Huron	124	1,827	12,474
Jackson	107	2,106	10,853
Jefferson	189	1,260	14,204
Knox	76	2,295	11,178
Lake	196	2,369	40,895

<u>County</u>	<u>Number of Exemptions Granted (a)</u>	<u>Average Reduction in Taxable Value (a)</u>	<u>Total Reduction in Taxes (b)</u>
Lawrence	451	\$1,990	\$32,263
Licking	84	1,937	11,870
Logan	49	2,519	7,115
Lorain	229	2,565	43,115
Lucas	249	1,644	67,605
Madison	38	2,374	6,051
Mahoning	137	1,837	17,091
Marion	87	1,801	11,107
Medina	66	2,415	16,388
Meigs	168	1,415	12,589
Mercer	89	1,571	6,397
Miami	58	1,192	5,217
Monroe	69	1,497	4,452
Montgomery	325	1,728	42,840
Morgan (c)	69	1,422	1,007
Morrow	119	1,489	8,796
Muskingum	190	2,197	26,462
Noble	59	1,377	3,615
Ottawa	86	1,656	2,915
Paulding	26	1,096	2,533
Perry	116	1,553	11,076
Pickaway	55	1,512	779
Pike	177	1,763	17,312
Portage	333	1,885	49,190
Preble	28	1,441	2,212
Putnam	32	1,866	3,077
Richland (d)	121	1,797	11,664
Ross	390	1,861	39,234
Sandusky	84	2,407	13,640
Scioto	362	1,739	36,175
Seneca	69	2,203	8,659
Shelby	61	1,890	7,022
Stark	487	1,870	54,331
Summit	246	1,989	33,972
Trumbull	315	1,880	41,265
Tuscarawas	415	2,144	54,693
Union	56	1,179	4,524
Van Wert	58	1,750	6,331
Vinton	105	1,829	8,396
Warren	12	1,492	2,151
Washington	220	1,495	48,639
Wayne	272	2,255	42,271
Williams	72	1,522	7,674
Wood	334	1,822	43,349
Wyandot	14	1,004	707

(a) Compiled from surveys of county auditors conducted by The Ohio Department of Taxation.

(b) Actual distribution records of the Revenue Accounting Division of The Ohio Department of Taxation.

(c) Number of exemptions and reduction in taxable value data are for tax year 2003; these counties did not submit 2004 data.

(d) Reduction in taxes data is for tax year 2003; these counties did not request reimbursement for tax year 2004.