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Table HE-2
No. 81 (2006)
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MANUFACTURED HOME TAXES: PROPERTY TAX RELIEF

Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxable Value and Total Reduction in Taxes, by County, Tax Year 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 \$25,000. 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 2005):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$12,900	\$ 5,300 or 75% of taxable value
\$12,901 - 18,900	3,200 or 60% of taxable value
18,901 - 25,000	1,000 or 25% of taxable value
Over 25,000	-0-

There was one county that did not submit tax year 2005 data; tax year 2003 information was used (2004 data was also not submitted). It is estimated that manufactured home homestead exemption property tax reductions were granted to 13,293 homeowners (real property homeowners are not included; see table HE-1 for additional information).

It is estimated that the total manufactured home homestead exemption property taxes were reduced by \$1.8 million. The average tax reduction amounted to \$133.53.

Overall, from tax year 2004, the number of manufactured home homestead exemptions granted decreased by 0.7%, the average reduction in property value increased by 1.0% and the total reduction in manufactured home taxes increased by 3.4%.

Cuyahoga County had the most manufactured home homeowners receiving this tax reduction, 747, and the largest total reduction in taxes, \$162,705. Auglaize County had the fewest manufactured home homeowners receiving this tax reduction, 10, while Henry County had the smallest total reduction in taxes, \$306.

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 2005 homestead exemption. Administrative fees of \$35,501 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 2005**

<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	13,293	\$1,806	\$1,775,058
Adams	162	1,411	12,340
Allen	85	1,893	10,464
Ashland	116	1,444	11,642
Ashtabula	194	1,920	28,256
Athens	311	1,817	19,081
Auglaize	10	1,173	1,509
Belmont	179	1,390	15,225
Brown	155	1,609	12,501
Butler	381	1,953	53,503
Carroll	71	1,280	5,256
Champaign	52	1,968	5,211
Clark	157	1,880	23,556
Clermont	422	1,706	54,087
Clinton	50	1,868	5,126
Columbiana	310	1,391	24,829
Coshocton	158	1,687	17,356
Crawford	55	1,225	4,839
Cuyahoga	747	1,223	162,705
Darke	101	1,696	9,236
Defiance	46	1,706	4,424
Delaware	78	2,323	13,443
Erie	73	1,779	10,581
Fairfield	85	2,105	13,991
Fayette	40	5,558	4,891
Franklin	415	2,014	72,486
Fulton	73	1,772	9,060
Gallia	256	1,774	16,265
Geauga	128	2,261	25,478
Greene	58	2,022	8,368
Guernsey	122	1,528	10,899
Hamilton	283	1,908	48,371
Hancock	97	2,307	13,505
Hardin	28	1,742	3,002
Harrison	75	1,196	5,254
Henry	58	1,840	306
Highland	159	1,446	10,834
Hocking	116	1,911	13,119
Holmes	45	1,370	3,482
Huron	124	1,847	12,916
Jackson	117	2,462	9,206
Jefferson	189	1,445	15,374
Knox	76	2,424	12,181
Lake	223	2,386	45,872
Lawrence	426	1,714	28,470

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Licking	87	\$2,315	\$12,395
Logan	51	2,360	6,889
Lorain	236	2,685	44,418
Lucas	222	1,602	73,226
Madison	40	2,317	7,094
Mahoning	136	1,752	18,197
Marion	83	1,825	10,548
Medina	63	2,333	14,904
Meigs	159	1,490	11,687
Mercer	78	1,735	4,888
Miami	57	1,549	5,618
Monroe	57	1,273	3,611
Montgomery	329	1,794	52,367
Morgan (c)	69	1,422	1,499
Morrow	118	784	11,043
Muskingum	190	2,304	27,279
Noble	57	1,320	3,557
Ottawa	22	1,156	9,990
Paulding	24	1,333	2,138
Perry	110	1,457	10,174
Pickaway	55	1,339	2,862
Pike	176	2,055	20,434
Portage	305	1,940	46,711
Preble	33	1,692	3,484
Putnam	31	1,961	3,175
Richland	121	1,758	16,481
Ross	390	1,917	41,200
Sandusky	80	2,452	9,745
Scioto	363	1,682	34,404
Seneca	69	2,155	9,890
Shelby	71	2,012	8,697
Stark	278	1,472	52,622
Summit	237	2,047	32,721
Trumbull	328	1,908	43,440
Tuscarawas	421	2,166	56,821
Union	48	1,659	5,079
Van Wert	55	2,033	7,291
Vinton	105	1,753	9,000
Warren	13	1,460	2,762
Washington	202	1,561	48,484
Wayne	267	2,234	43,090
Williams	74	1,696	9,759
Wood	333	1,743	46,148
Wyandot	13	1,147	739

(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; this county did not submit 2004 nor 2005 data.