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Table HE-2
 No. 57 (2007)
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MAUFACTURED 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 2006

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 \$25,500. 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 2006):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$13,100	\$ 5,300 or 75% of taxable value
\$13,101 - 19,200	3,200 or 60% of taxable value
19,201 - 25,500	1,000 or 25% of taxable value
Over 25,500	-0-

There was one county that did not submit tax year 2006 data; tax year 2003 information was used (2004 nor 2005 data was also not submitted). It is estimated that manufactured home homestead exemption property tax reductions were granted to 13,039 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 \$1.9 million. The average tax reduction amounted to \$141.88 and the average reduction in taxable value was \$1,871.

Overall, the number of manufactured home homestead exemptions granted decreased by 1.9%, the average reduction in property value increased by 4.8% and the total reduction in manufactured home taxes increased by 2.3%.

Cuyahoga County had the greatest number of manufactured home homeowners receiving this tax reduction, 720, and the largest total reduction in taxes, \$163,626. Warren County had the least number of manufactured home homeowners receiving this tax reduction, 10. Wyandot County had the least total reduction in taxes, \$1,194.

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 2006 homestead exemption. Administrative fees of \$37,000 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 2006**

<u>County</u>	<u>Number of Exemptions Granted</u> (a)	<u>Average Reduction in Taxable Value</u> (a)	<u>Total Reduction in Taxes</u> (b)
Total	13,039	\$1,871	\$1,850,003
Adams	173	1,469	12,941
Allen	87	2,136	10,135
Ashland	117	1,336	10,871
Ashtabula	204	1,976	29,373
Athens	305	1,775	42,874
Auglaize	11	1,226	2,312
Belmont	167	1,438	15,433
Brown	146	1,731	13,184
Butler	279	2,322	49,864
Carroll	69	1,365	5,930
Champaign	55	2,106	4,812
Clark	108	1,782	24,258
Clermont	427	1,795	55,379
Clinton	45	2,088	5,086
Columbiana	308	1,861	31,071
Coshocton	153	1,699	17,202
Crawford	50	1,272	4,550
Cuyahoga	720	1,147	163,626
Darke	103	1,711	8,918
Defiance	49	2,165	5,760
Delaware	83	2,685	15,945
Erie	68	1,997	10,545
Fairfield	86	2,052	13,462
Fayette	41	4,867	5,219
Franklin	424	2,253	79,100
Fulton	78	1,822	10,186
Gallia	246	1,811	20,819
Geauga	127	2,351	26,900
Greene	61	2,233	9,388
Guernsey	126	1,590	11,744
Hamilton	282	2,110	43,061
Hancock	96	2,440	14,035
Hardin	30	1,842	3,843
Harrison	75	1,194	5,025
Henry	62	1,854	8,195
Highland	144	1,545	11,652
Hocking	118	2,034	14,600
Holmes	44	1,289	3,183
Huron	118	1,586	13,404
Jackson	125	2,613	8,596
Jefferson	179	1,307	16,092
Knox	74	2,410	11,138
Lake	233	2,458	49,106
Lawrence	432	1,741	27,141

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Licking	91	\$2,345	\$15,165
Logan	47	2,483	6,494
Lorain	231	2,782	48,052
Lucas	216	1,596	61,301
Madison	43	2,332	6,333
Mahoning	137	1,894	16,802
Marion	73	2,078	11,643
Medina	65	2,298	15,164
Meigs	163	1,487	11,631
Mercer	70	1,873	7,517
Miami	54	1,309	5,249
Monroe	52	1,281	3,419
Montgomery	323	1,812	51,591
Morgan (c)	69	1,422	3,644
Morrow	120	1,258	8,715
Muskingum	182	2,443	28,006
Noble	55	1,938	5,209
Ottawa	18	938	10,446
Paulding	20	1,678	2,310
Perry	99	1,468	9,078
Pickaway	66	1,561	3,363
Pike	180	1,820	18,187
Portage	278	2,110	47,737
Preble	34	1,814	3,935
Putnam	29	2,304	3,474
Richland	72	1,313	17,060
Ross	397	1,802	41,367
Sandusky	76	2,493	9,183
Scioto	359	1,593	36,529
Seneca	68	2,218	9,291
Shelby	69	2,064	8,544
Stark	255	1,449	50,847
Summit	224	2,205	32,382
Trumbull	338	1,908	45,261
Tuscarawas	444	2,157	61,322
Union	50	1,657	5,728
Van Wert	58	2,117	7,385
Vinton	110	1,938	9,518
Warren	10	1,511	4,779
Washington	197	1,633	61,927
Wayne	267	2,404	46,572
Williams	74	1,914	9,867
Wood	314	1,768	40,822
Wyandot	14	1,233	1,194

- Compiled from surveys of county auditors conducted by the Ohio Department of
- (a) Taxation.
 - Actual distribution records of the Revenue Accounting Division of the Ohio Department of
 - (b) Taxation.
 - Number of exemptions and reduction in taxable value data are for calendar year 2003;
 - (c) data not submitted for tax years 2004, 2005 nor 2006 data.