



Tax Analysis Division
 30 E Broad St, 22nd Floor
 Columbus, Ohio 43215
 (614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table HE-2
 No. 55 (2008)
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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 2007

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 \$26,200. 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 2007):

Total Income of Owner and Spouse	Reduce Taxable Value by the Lesser of
Under \$13,400	\$ 5,500 or 75% of taxable value
\$13,401 - 19,700	3,400 or 60% of taxable value
19,701 - 26,200	1,100 or 25% of taxable value
Over 26,200	-0-

Statewide, a total of 13,306 real property homestead exemptions were granted in tax year 2007; the average reduction in taxable value was \$1,986; and the total reduction in real property taxes was \$1,852,000.

It should be noted that several Ohio counties did not submit or only submitted partial data for tax year 2007: Adams, Ashland, Carroll, Defiance, Delaware, Fayette, Knox, Morgan, Perry and Union; prior year data was used in place for these counties.

Overall, the number of manufactured home homestead exemptions granted increased by 2.0%, the average reduction in property value increased by 2.9% and the total reduction in manufactured home taxes increased by 0.1%.

Cuyahoga County had the greatest number of manufactured home homeowners receiving this tax reduction, 715, and the largest total reduction in taxes, \$165,910. Auglaize County had the least number of manufactured home homeowners receiving this tax reduction, 10. Wyandot County had the least total reduction in taxes, \$1,446.

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. Calculated administrative fees of \$37,040 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 2007**

<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	13,306	\$1,986	\$1,852,000
Adams (c)	173	1,469	12,230
Allen	91	1,987	10,691
Ashland (c)	117	1,336	10,727
Ashtabula	202	2,226	30,731
Athens	304	1,711	43,463
Auglaize	10	1,113	2,257
Belmont	151	1,385	12,098
Brown	146	1,731	12,996
Butler	345	2,292	64,473
Carroll (c)	69	1,365	5,943
Champaign	51	2,114	3,814
Clark	113	1,713	23,830
Clermont	418	1,789	55,421
Clinton	46	1,989	5,006
Columbiana	270	1,874	27,385
Coshocton	150	1,839	16,721
Crawford	43	1,264	3,788
Cuyahoga	715	1,942	165,910
Darke	92	1,828	8,545
Defiance	52	2,040 (d)	6,554
Delaware (c)	83	2,685	17,374
Erie	57	2,040	9,670
Fairfield	86	2,336	13,206
Fayette (c)	41	4,867	4,592
Franklin	407	2,319	82,210
Fulton	77	1,997	12,156
Gallia	258	1,859	23,727
Geauga	137	2,496	30,987
Greene	57	2,269	8,575
Guernsey	126	1,636	11,597
Hamilton	286	1,897	46,055
Hancock	99	2,398	16,670
Hardin	30	1,725	2,935
Harrison	74	1,300	5,411
Henry	65	2,025	9,180
Highland	160	1,446	11,944
Hocking	129	2,238	17,198
Holmes	47	1,293	3,582
Huron	118	1,586	12,063
Jackson	116	2,650	15,402
Jefferson	232	1,591	14,753
Knox (c)	74	2,410	11,434
Lake	221	2,662	28,308
Lawrence	451	2,293	36,418

<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)
Licking	96	\$2,361	\$16,489
Logan	42	2,056	5,475
Lorain	227	2,900	49,109
Lucas	187	1,602	61,294
Madison	49	2,074	6,405
Mahoning	124	1,963	15,883
Marion	80	2,093	12,661
Medina	66	2,261	12,713
Meigs	168	1,556	12,359
Mercer	78	1,834	6,399
Miami	53	1,652	5,700
Monroe	51	1,358	3,486
Montgomery	311	1,788	49,709
Morgan (e)	69	1,422	3,506
Morrow	113	1,363	8,747
Muskingum	198	2,365	28,879
Noble	53	1,782	3,327
Ottawa	19	1,134	12,939
Paulding	21	2,041	3,051
Perry (c)	99	1,468	8,526
Pickaway	40	1,363	4,996
Pike	188	1,997	18,890
Portage	272	2,156	50,145
Preble	37	2,143	3,802
Putnam	30	1,984	3,308
Richland	64	1,228	17,632
Ross	400	1,894	43,121
Sandusky	77	2,681	10,488
Scioto	426	1,906	38,526
Seneca	61	2,458	9,319
Shelby	63	2,238	8,517
Stark	477	1,866	62,290
Summit	212	2,348	32,331
Trumbull	334	1,969	46,362
Tuscarawas	439	2,234	60,892
Union (c)	50	1,657	6,074
Van Wert	53	2,108	6,919
Vinton	110	1,975	10,135
Warren	11	1,269	4,470
Washington	196	1,734	17,712
Wayne	281	2,417	47,997
Williams	74	1,884	9,315
Wood	303	1,850	42,622
Wyandot	15	1,510	1,446

- (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) Most recent data available are for tax year 2006.
- (d) Reduction in taxable value data from 2006.
- (e) Most recent data available are for tax year 2003.