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Table HE-2
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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 2008

Manufactured home homestead exemption property tax reductions are granted to homeowners who are at least 65 years of age; permanently and totally disabled; or to surviving spouses at least 59 years of age if the deceased had previously received the exemption.

Prior to tax year 2008, eligibility for the exemption was limited to taxpayers who earned \$26,200 or less, with benefits tiered according to income. However, starting with the 2008 tax year (taxes due 2008), income tests and tiered benefits no longer apply (although homeowners that received a higher credit under the program that existed in tax year 2006 will continue to receive that year's credit). Instead, each qualified homeowner received a credit equal to the taxes that would otherwise be charged on up to \$25,000 of the true value (meaning, \$8,750 in taxable value) of the homestead. In effect, the homestead exemption shields up to \$25,000 of the true value of an eligible homestead from property taxation.

In this first year of the new program, a total of 24,364 manufactured home homestead exemptions were granted; the average reduction in taxable value was \$4,095; and the total reduction in real property taxes was \$5,345,791.

In comparison to tax year 2007, the number of homestead exemptions granted increased by 83.1%, the average reduction in property value increased by 106.2% and the total reduction in property taxes increased by 188.6%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 1,216, and the largest total reduction in taxes, \$459,679 million. Warren County had the least number of homeowners receiving this tax reduction, 18; while Wyandot County had the least total reduction in taxes, \$5,388.

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 are actual distribution records from the Revenue Accounting Division of the Ohio Department of Taxation. This column shows the actual amounts reimbursed to each county for the reduction in real property taxes attributable to the homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2008 homestead exemption. Calculated administrative fees of \$106,916 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 2008

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Total	24,364	\$4,095	\$5,345,791
Adams	262	1,800	24,489
Allen	282	4,819	56,677
Ashland	199	1,233	27,596
Ashtabula	539	3,358	112,767
Athens	519	3,125	98,208
Auglaize	66	3,262	9,993
Belmont	221	3,331	32,565
Brown	99	8,158	41,714
Butler	583	4,325	158,439
Carroll	136	2,916	17,128
Champaign	109	3,458	11,805
Clark	246	6,639	118,008
Clermont	848	3,043	151,434
Clinton	133	4,058	27,322
Columbiana	521	4,404	82,524
Coshocton	255	3,862	45,387
Crawford	81	2,443	10,921
Cuyahoga	1,216	4,329	459,679
Darke	129	3,351	18,462
Defiance	124	4,364	24,137
Delaware	217	4,703	54,983
Erie	140	4,374	31,161
Fairfield	157	4,272	27,905
Fayette	42	3,468	7,531
Franklin	771	4,654	230,210
Fulton	184	4,484	41,712
Gallia	384	3,094	48,761
Geauga	365	6,020	115,925
Greene	191	5,834	55,556
Guernsey	261	3,301	42,632
Hamilton	471	4,985	126,038
Hancock	200	7,270	40,496
Hardin	65	2,796	8,354
Harrison	87	2,679	10,756
Henry	106	3,591	21,205
Highland	272	2,766	30,528
Hocking	215	3,162	32,622
Holmes	103	2,105	10,927
Huron	218	3,738	34,904
Jackson	145	4,528	26,203
Jefferson	228	1,707	26,910
Knox	166	5,202	35,948
Lake	505	5,327	158,189
Lawrence	567	3,975	55,822

County	Number of Exemptions Granted (a)	Average Reduction in Taxable Value (a)	Total Reduction in Taxes (b)
Licking	317	\$4,172	\$61,809
Logan	119	3,696	22,004
Lorain	552	5,500	157,282
Lucas	244	1,811	162,060
Madison	89	3,578	18,503
Mahoning	224	3,621	37,892
Marion	229	4,600	47,417
Medina	130	4,794	31,350
Meigs	287	4,192	32,354
Mercer	157	2,584	27,259
Miami	96	2,528	14,623
Monroe	83	2,369	7,753
Montgomery	568	2,757	158,040
Morgan	38	4,967	7,203
Morrow	241	3,302	24,918
Muskingum	389	4,496	71,006
Noble	100	2,889	10,365
Ottawa	40	2,246	50,868
Paulding	74	3,370	10,946
Perry	120	2,108	15,735
Pickaway	87	2,402	33,520
Pike	298	2,771	36,562
Portage	758	4,838	201,021
Preble	60	3,120	10,856
Putnam	67	3,734	10,476
Richland	96	1,095	54,885
Ross	622	3,060	84,465
Sandusky	224	4,040	37,648
Scioto	539	3,658	73,705
Seneca	179	4,684	36,685
Shelby	150	4,142	28,322
Stark	791	4,307	168,573
Summit	396	4,728	108,768
Trumbull	567	2,075	120,712
Tuscarawas	665	2,794	134,015
Union	123	3,879	24,778
Van Wert	107	3,462	16,815
Vinton	190	3,331	26,420
Warren	18	4,341	11,238
Washington	340	3,215	46,735
Wayne	542	5,118	128,003
Williams	130	3,800	23,025
Wood	648	11,467	149,262
Wyandot	42	4,047	5,388

(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.