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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 2009

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.

Before the 2009 tax year, 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. 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 (although homeowners that received a higher credit under the program that existed in tax year 2006 will continue to receive that year's credit). In effect, the homestead exemption shields up to \$25,000 of the true value of an eligible homestead from property taxation.

In tax year 2009, a reported total of 25,480 real property homestead exemptions were granted; the average reduction in taxes was \$221 per homestead; and the total reduction in real property taxes was \$5,621,168.

In comparison to tax year 2008, the number of homestead exemptions granted increased by 4.5%, the average reduction in property taxes increased by 0.3%, and the total reduction in property taxes increased by 5.0%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 1,171, and the largest total reduction in taxes, \$455,664 million. Warren County had the least number of homeowners receiving this tax reduction, 21; while Wyandot County had the least total reduction in taxes, \$6,945.

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 2009 homestead exemption. Calculated administrative fees of \$112,423 paid to the county auditors are excluded from Table HE-2.

Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxes, and Total Amount of Reduction in Taxes, by County, Tax Year 2009

County	Number of Exemptions Granted (a)	Average Reduction in Taxes (a)	Total Reduction in Taxes (b)
Total	25,480	\$221	\$5,621,168
Adams	271	129	34,989
Allen	295	219	64,465
Ashland	209	135	28,271
Ashtabula	564	197	110,891
Athens	510	173	88,014
Auglaize	73	140	10,233
Belmont	239	143	34,255
Brown	146	360	52,609
Butler	579	272	157,715
Carroll	144	126	18,091
Champaign	125	125	15,636
Clark	316	429	135,592
Clermont	845	183	154,305
Clinton	148	169	25,069
Columbiana	553	161	88,851
Coshocton	288	171	49,231
Crawford	92	133	12,239
Cuyahoga	1,171	389	455,664
Darke	129	150	19,315
Defiance	122	185	22,540
Delaware	226	271	61,233
Erie	145	225	32,567
Fairfield	172	187	32,114
Fayette	51	155	7,916
Franklin	876	289	253,182
Fulton	195	209	40,816
Gallia	385	133	51,214
Geauga	380	313	118,993
Greene	217	281	60,963
Guernsey	286	163	46,498
Hamilton	471	286	134,532
Hancock	234	198	46,291
Hardin	68	129	8,775
Harrison	102	125	12,759
Henry	114	181	20,680
Highland	321	85	27,442
Hocking	215	159	34,125
Holmes	79	149	11,759
Huron	218	162	35,364
Jackson	145	204	29,574
Jefferson	223	123	27,536
Knox	172	207	35,658
Lake	519	308	160,058
Lawrence	577	100	57,880

County	Number of Exemptions Granted (a)	Average Reduction in Taxes (a)	Total Reduction in Taxes (b)
Licking	321	\$213	\$68,394
Logan	116	186	21,583
Lorain	644	262	168,520
Lucas	218	723	157,684
Madison	97	187	18,164
Mahoning	232	173	40,150
Marion	231	189	43,580
Medina	141	233	32,796
Meigs	316	114	36,058
Mercer	182	164	29,891
Miami	110	134	14,785
Monroe	82	95	7,780
Montgomery	610	305	185,872
Morgan	55	276	15,198
Morrow	265	109	28,960
Muskingum	395	181	71,572
Noble	98	109	10,722
Ottawa (c)	NA	NA	53,007
Paulding	76	139	10,531
Perry	199	81	16,102
Pickaway	84	404	33,910
Pike	327	121	39,474
Portage	926	256	237,086
Preble	68	169	11,468
Putnam	69	159	10,950
Richland	100	581	58,073
Ross	641	137	87,566
Sandusky	223	184	41,037
Scioto	543	142	77,308
Seneca	180	200	36,067
Shelby	147	178	26,165
Stark	798	215	171,927
Summit	411	284	116,912
Trumbull	566	223	126,397
Tuscarawas	638	225	143,314
Union	123	232	28,512
Van Wert	101	153	15,438
Vinton	210	144	30,278
Warren	21	668	14,021
Washington	348	144	49,982
Wayne	542	227	123,167
Williams	140	189	26,463
Wood	623	243	151,455
Wyandot	53	131	6,945

(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) Reportable data not available.