In the matter of certifying the homestead exemption total income threshold for use by the County auditors of the 88 counties of Ohio Pursuant to Ohio Revised Code sections 323.152 and 4503.065.

This matter came before the Tax Commissioner pursuant to Revised Code sections 323.152 and 4506.065, whereby the Commissioner must certify to the county auditors the revised homestead exemption total income threshold for real property and manufactured or mobile homes, which are indexed by gross domestic product (GDP) deflator determined by the Bureau of Economic Analysis of the U.S. Department of Commerce. The total income threshold hereby is increased by the percentage increase in the GDP deflator over the period from January 1, 2017, to December 31, 2017.

Therefore, acting pursuant to these sections, the Commissioner hereby certifies total threshold income of $32,800 to be used to determine eligibility for the homestead exemption. The revised schedule applies to tax year 2019 (collected in calendar year 2020) for real property and to tax year 2020 (collected in calendar year 2020) for manufactured or mobile homes.

It is ordered that a copy of this entry be mailed to all county auditors and county treasurers.

I certify that this is a true and accurate copy of the entry recorded in the Tax Commissioner's Journal.

/s/ Joseph W. Testa
Joseph W. Testa
Tax Commissioner

SW/cmz