



### ADMINISTRATIVE JOURNAL ENTRY

Date: OCT 03 2025

In the matter of certifying the homestead )  
 Exemption total income threshold and reduction )  
 Amounts for use by the county auditors of the 88 )  
 Counties of Ohio pursuant to Ohio Revised Code )  
 Sections 323.152 and 4503.065. )

Entry Number: 25-09-0346

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 and the reduction amounts 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, 2024, to December 31, 2024.

Therefore, acting pursuant to these sections, the Commissioner hereby certifies the total threshold income of \$41,000 to be used to determine eligibility for the homestead exemption. **The revised schedule for income applies to tax year 2026 (collected in calendar year 2027) for real property and to tax year 2027 (collected in calendar year 2027) for manufactured or mobile homes.**

Additionally, the Commissioner hereby certifies the reduction amounts for the value of the exemption pursuant to Revised Code section 323.152(A)(1)(c)(i) to be \$29,000 and the value of the exemption pursuant to Revised Code section 323.152(A)(2) and (A)(3) to be \$58,000. **These amounts apply to tax year 2025 (collected in calendar year 2026) for real property and to tax year 2026 (collected in calendar year 2026) for manufactured or mobile homes.**



**Department of  
Taxation**

**Tax Commissioner's Office**

**Tax.Ohio.gov**

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

A handwritten signature in black ink, appearing to read "Patricia Harris".

PATRICIA HARRIS  
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris  
Tax Commissioner