



Department of Taxation

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Table HE-1
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PROPERTY TAX RELIEF: Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2018

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. For tax year 2018, each qualified homeowner received a credit equal to the taxes that would otherwise have been charged on the first \$25,000 of true value of their homestead. In effect, the homestead exemption exempted \$25,000 of the true value of an eligible homestead from property taxation. Veterans who had received a 100 percent permanent total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities were exempt from the income threshold and were eligible to receive a homestead credit equal to the taxes that would otherwise have been charged on the first \$50,000 of the true value of their homestead.

Under current law, eligibility for new exemptions is limited to qualifying taxpayers (by age) with Ohio adjusted gross income of \$31,500 or less. The income threshold is annually adjusted for inflation. For tax year 2018, the threshold was \$32,200.

The following table shows the number of homestead exemptions granted, the average reduction in property taxes, and the total reduction of property taxes in each county. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation*.

Based on survey results, it is estimated that a total of 788,932 real property homestead exemptions were granted; the average reduction in taxes was \$499 per homestead; and the total reduction in real property taxes was \$393,417,130. Three counties did not submit tax year 2018 data for this report; the most recent available was used in place.

In comparison to tax year 2017, the number of homestead exemptions granted decreased by 3.0%, the average reduction in property taxes decreased by 0.6%, and the total reduction in property taxes decreased by 3.6%.

Cuyahoga County had the greatest number of homeowners receiving this tax reduction, 85,024, and the largest total reduction in taxes, \$57,175,546. Noble County had the least number of homeowners receiving this tax reduction, 1,017, and the least total reduction in taxes, \$283,214.

* The figures in the first column of this table, Number of Homestead Exemption Recipients, were compiled through a survey of county auditors conducted by the Ohio Department of Taxation. The data in the third column, Total Reduction in Real Property Taxes, are from the distribution records of 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.

**Number of Real Property Homestead Exemptions Granted, Average Reduction in Taxes and
Total Reduction in Taxes, by County, Tax Year 2018 ***

<u>County</u>	<u>Number of Homestead Exemption Recipients</u>	<u>Average Reduction in Taxes</u>	<u>Total Reduction in Real Property Taxes</u>
Total	788,932	\$ 499	\$ 393,417,130
Adams	2,066	\$ 318	\$ 656,644
Allen	7,242	\$ 401	\$ 2,903,307
Ashland	4,193	\$ 374	\$ 1,568,316
Ashtabula	8,698	\$ 427	\$ 3,712,783
Athens	3,530	\$ 437	\$ 1,543,323
Auglaize	3,092	\$ 351	\$ 1,084,202
Belmont	6,079	\$ 332	\$ 2,020,043
Brown	3,310	\$ 298	\$ 985,492
Butler	21,066	\$ 461	\$ 9,709,896
Carroll	2,199	\$ 339	\$ 744,465
Champaign	3,165	\$ 384	\$ 1,215,108
Clark	11,197	\$ 495	\$ 5,542,351
Clermont	12,678	\$ 421	\$ 5,342,410
Clinton	2,776	\$ 336	\$ 932,169
Columbiana	8,835	\$ 346	\$ 3,060,544
Coshocton	2,863	\$ 358	\$ 1,023,892
Crawford	3,931	\$ 430	\$ 1,691,479
Cuyahoga	85,024	\$ 672	\$ 57,175,546
Darke	4,533	\$ 343	\$ 1,552,801
Defiance	3,273	\$ 370	\$ 1,209,611
Delaware	9,114	\$ 526	\$ 4,797,323
Erie	6,654	\$ 442	\$ 2,943,926
Fairfield	9,015	\$ 410	\$ 3,699,532
Fayette	2,296	\$ 355	\$ 814,561
Franklin	55,331	\$ 575	\$ 31,827,686
Fulton	2,906	\$ 453	\$ 1,316,984
Gallia	2,569	\$ 314	\$ 807,009
Geauga	7,587	\$ 510	\$ 3,872,600
Greene	11,513	\$ 553	\$ 6,372,125
Guernsey	2,997	\$ 372	\$ 1,116,325
Hamilton	41,030	\$ 605	\$ 24,818,555
Hancock **	4,776	\$ 341	\$ 1,629,485
Hardin	2,324	\$ 345	\$ 802,237
Harrison	1,637	\$ 346	\$ 567,045
Henry	2,215	\$ 420	\$ 929,276
Highland	3,545	\$ 293	\$ 1,040,319
Hocking	2,306	\$ 363	\$ 837,431
Holmes	1,777	\$ 343	\$ 608,851
Huron	4,219	\$ 350	\$ 1,478,006
Jackson	2,508	\$ 324	\$ 812,053
Jefferson	6,213	\$ 352	\$ 2,184,926
Knox	4,226	\$ 394	\$ 1,665,735

<u>County</u>	<u>Number of Homestead Exemption Recipients</u>	<u>Average Reduction in Taxes</u>	<u>Total Reduction in Real Property Taxes</u>
Lake	18,420	\$ 551	\$ 10,145,079
Lawrence	5,855	\$ 274	\$ 1,605,066
Licking	12,174	\$ 441	\$ 5,370,595
Logan	3,029	\$ 361	\$ 1,092,510
Lorain	22,497	\$ 494	\$ 11,121,783
Lucas	29,625	\$ 589	\$ 17,462,433
Madison	2,513	\$ 372	\$ 934,744
Mahoning	21,879	\$ 503	\$ 11,012,621
Marion	4,807	\$ 332	\$ 1,593,588
Medina	13,594	\$ 442	\$ 6,011,119
Meigs	2,143	\$ 309	\$ 663,159
Mercer	2,643	\$ 357	\$ 944,862
Miami	8,138	\$ 389	\$ 3,165,697
Monroe	1,185	\$ 260	\$ 308,552
Montgomery	41,027	\$ 697	\$ 28,611,344
Morgan **	1,511	\$ 261	\$ 394,016
Morrow	2,575	\$ 368	\$ 946,699
Muskingum	6,322	\$ 342	\$ 2,164,138
Noble	1,017	\$ 278	\$ 283,214
Ottawa	4,208	\$ 350	\$ 1,472,348
Paulding	1,749	\$ 352	\$ 615,499
Perry	2,743	\$ 348	\$ 955,903
Pickaway	3,468	\$ 391	\$ 1,356,287
Pike **	2,505	\$ 312	\$ 782,271
Portage	10,323	\$ 452	\$ 4,667,769
Preble	3,586	\$ 361	\$ 1,294,055
Putnam	2,337	\$ 320	\$ 747,646
Richland	9,897	\$ 502	\$ 4,971,633
Ross	5,750	\$ 361	\$ 2,076,188
Sandusky	4,715	\$ 382	\$ 1,803,485
Scioto	6,334	\$ 373	\$ 2,364,486
Seneca	4,074	\$ 395	\$ 1,611,202
Shelby	3,260	\$ 334	\$ 1,090,293
Stark	31,432	\$ 432	\$ 13,585,128
Summit	36,143	\$ 575	\$ 20,779,527
Trumbull	19,660	\$ 501	\$ 9,858,115
Tuscarawas	6,899	\$ 386	\$ 2,664,491
Union	2,602	\$ 455	\$ 1,184,846
Van Wert	2,466	\$ 312	\$ 770,302
Vinton	1,300	\$ 343	\$ 446,106
Warren	11,502	\$ 484	\$ 5,564,219
Washington	4,475	\$ 389	\$ 1,740,898
Wayne	7,800	\$ 408	\$ 3,183,486
Williams	3,135	\$ 400	\$ 1,254,176
Wood	7,368	\$ 489	\$ 3,604,063
Wyandot	1,739	\$ 302	\$ 525,121

* Reimbursed in calendar year 2019.

* Did not submit tax year 2018 data; previous year's data shown.

Source: Surveys filed with the Ohio Department of Taxation by county auditors.