



# Department of Taxation

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**Table HE-2**  
**No. 95 (2018)**  
**December 13, 2018**

**MAUFACTURED HOME TAXES: PROPERTY TAX RELIEF:** *Number of Manufactured Home Homestead Exemptions Granted, Average Reduction in Taxes and Total Reduction in Taxes, by County, Tax Year 2017*

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. Each qualified homeowner receives a credit equal to the taxes that would otherwise be charged on the first \$25,000 of (true) value of the homestead. In effect, the homestead exemption shields \$25,000 of the true value of an eligible homestead from property taxation. Veterans who have received 100 percent permanent total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities are exempt from the income threshold and are eligible to receive a homestead credit value of \$50,000.

In tax year 2017, eligibility for new exemptions is limited to qualifying taxpayers (by age) with Ohio adjusted gross income of \$31,500 or less. Tax year 2018, the threshold will be \$32,200. The income threshold is annually adjusted for inflation.

The 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 are derived from records of the Ohio Department of Taxation as well as data compiled from a survey of county auditors conducted by the department.

Based on survey results, it is estimated that a total of 26,341 manufactured home homestead exemptions were granted; the average reduction in taxes was \$222 per homestead; and the total reduction in real property taxes was \$5,845,612. Two counties (Jefferson, Morgan) did not submit tax year 2017 data for this report; previous year's information was used in place.

In comparison to tax year 2016, the number of homestead exemptions granted decreased by 1.8%, the average reduction in property taxes decreased by 2.9%, and the total reduction in property taxes decreased by 3.6%.

Portage County had the greatest number of homeowners receiving this tax reduction while Cuyahoga county had the largest total reduction in taxes. Warren County had the least number of homeowners receiving this tax reduction while Paulding County had the least total reduction in taxes.

The figures in the first column 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 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 manufactured home property taxes attributable to the manufactured home homestead exemption, including reimbursements for refunds issued by the county to taxpayers that filed "late" applications for the tax year 2017 homestead exemption.

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No. 95 (2018)  
December 13, 2018

NUMBER OF MANUFACTURED HOME HOMESTEAD EXEMPTIONS GRANTED,  
AVERAGE REDUCTION IN TAXES, AND TOTAL AMOUNT OF REDUCTION IN TAXES, BY  
COUNTY, TAX YEAR 2017

County	Number of Homestead Exemption Recipients	Average Reduction in Taxes	Total Reduction in Real Property Taxes
Total	26,341	\$ 222	\$ 5,845,612
Adams	247	\$ 77	\$ 19,043
Allen	289	\$ 218	\$ 63,032
Ashland	208	\$ 142	\$ 29,534
Ashtabula	541	\$ 210	\$ 113,551
Athens	478	\$ 157	\$ 74,973
Auglaize	99	\$ 132	\$ 13,108
Belmont	264	\$ 157	\$ 41,365
Brown	311	\$ 105	\$ 32,727
Butler	658	\$ 232	\$ 152,954
Carroll	145	\$ 131	\$ 18,992
Champaign	135	\$ 77	\$ 10,449
Clark	421	\$ 269	\$ 113,069
Clermont	720	\$ 162	\$ 116,818
Clinton	158	\$ 150	\$ 23,651
Columbiana	547	\$ 165	\$ 90,024
Coshocton	311	\$ 196	\$ 60,887
Crawford	88	\$ 141	\$ 12,382
Cuyahoga	951	\$ 488	\$ 463,697
Darke	142	\$ 156	\$ 22,213
Defiance	119	\$ 185	\$ 21,970
Delaware	190	\$ 326	\$ 61,907
Erie	156	\$ 241	\$ 37,663
Fairfield	191	\$ 189	\$ 36,053
Fayette	77	\$ 132	\$ 10,165
Franklin	604	\$ 457	\$ 275,813
Fulton	175	\$ 217	\$ 37,894
Gallia	388	\$ 134	\$ 51,848
Geauga	410	\$ 332	\$ 136,101
Greene	171	\$ 446	\$ 76,185
Guernsey	235	\$ 140	\$ 32,794
Hamilton	382	\$ 251	\$ 95,834
Hancock	300	\$ 174	\$ 52,063
Hardin	67	\$ 85	\$ 5,700
Harrison	110	\$ 153	\$ 16,866
Henry	112	\$ 185	\$ 20,708
Highland	336	\$ 99	\$ 33,186
Hocking	211	\$ 109	\$ 23,014
Holmes	59	\$ 141	\$ 8,299
Huron	251	\$ 169	\$ 42,494
Jackson	278	\$ 141	\$ 39,069
Jefferson *	220	\$ 145	\$ 31,908
Knox	153	\$ 225	\$ 34,438
Lake	468	\$ 354	\$ 165,715

County	Number of Homestead Exemption Recipients	Average Reduction in Taxes	Total Reduction in Real Property Taxes
Lawrence	628	\$ 98	\$ 61,640
Licking	391	\$ 220	\$ 86,122
Logan	140	\$ 128	\$ 17,954
Lorain	654	\$ 320	\$ 209,229
Lucas	589	\$ 275	\$ 162,040
Madison	126	\$ 149	\$ 18,788
Mahoning	208	\$ 190	\$ 39,586
Marion	218	\$ 169	\$ 36,837
Medina	139	\$ 308	\$ 42,818
Meigs	285	\$ 131	\$ 37,391
Mercer	184	\$ 171	\$ 31,466
Miami	112	\$ 107	\$ 12,022
Monroe	89	\$ 92	\$ 8,176
Montgomery	787	\$ 287	\$ 225,836
Morgan *	87	\$ 223	\$ 19,414
Morrow	274	\$ 130	\$ 35,524
Muskingum	436	\$ 175	\$ 76,276
Noble	83	\$ 109	\$ 9,020
Ottawa	238	\$ 269	\$ 64,139
Paulding	61	\$ 82	\$ 4,997
Perry	261	\$ 148	\$ 38,520
Pickaway	169	\$ 198	\$ 33,462
Pike	357	\$ 117	\$ 41,841
Portage	994	\$ 277	\$ 274,842
Preble	78	\$ 177	\$ 13,840
Putnam	72	\$ 187	\$ 13,432
Richland	80	\$ 840	\$ 67,232
Ross	675	\$ 141	\$ 94,851
Sandusky	228	\$ 192	\$ 43,716
Scioto	577	\$ 135	\$ 77,865
Seneca	153	\$ 229	\$ 34,974
Shelby	153	\$ 194	\$ 29,754
Stark	712	\$ 247	\$ 175,625
Summit	400	\$ 320	\$ 127,901
Trumbull	568	\$ 201	\$ 114,215
Tuscarawas	538	\$ 232	\$ 124,874
Union	117	\$ 214	\$ 24,985
Van Wert	92	\$ 129	\$ 11,913
Vinton	250	\$ 152	\$ 37,928
Warren	13	\$ 2,023	\$ 26,296
Washington	326	\$ 135	\$ 43,948
Wayne	545	\$ 235	\$ 128,064
Williams	145	\$ 208	\$ 30,200
Wood	676	\$ 311	\$ 210,300
Wyandot	57	\$ 98	\$ 5,605

\* Did not submit tax year 2017 data; previous year's data shown.

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