



Department of Taxation

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Table HE-2
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MANUFACTURED 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.

**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.