Manufactured Home Tax

State law establishes a tax on manufactured homes (mobile homes or house trailers). The tax is computed and assessed by the county auditor where the manufactured home is located and is paid to and collected by the treasurer of the same county. The manufactured home tax is applied when the home is used as a residence. Manufactured homes used in a business other than for lease or rental as a residence are not subject to the manufactured home tax.

In calendar year 2013, about $30.5 million of taxes were levied on 199,226 manufactured homes in the state. Clermont County had the most manufactured homes (5,529), while Fayette County had the fewest (503). The average number of manufactured homes per county was about 2,264.

Taxpayer

(Ohio Revised Code 4503.06 & 4503.061)

The tax is paid by all owners of manufactured or mobile homes that are sitused in Ohio and are not otherwise exempt. Homes acquire situs when they are located in Ohio through their placement on real property in the state, except when part of the inventory of a dealer in manufactured or mobile homes.

Tax Base

(R.C. 4503.06)

The tax is calculated based on one of two methods depending on when the manufactured home was first sitused in Ohio.

For manufactured homes sitused in Ohio before Jan. 1, 2000, the assessed value is 40% of the amount derived by multiplying the greater of either the home's cost or market value at the time of purchase by a depreciation percentage (from one of two alternative schedules).

For manufactured homes first sitused in Ohio or had ownership transferred on or after Jan. 1, 2000, the assessed value is 35% of true value, which is like the base for real property. Also, owners of manufactured homes sitused in Ohio before Jan. 1, 2000, may elect to have the home taxed in this manner and not under the depreciation method.

In cases where the owner converts a manufactured home to real property status (which requires the home to be affixed to real property owned by the homeowner on a permanent foundation), then the home is subject to the real property tax.

Rates

(R.C. 4503.06)

Rates vary according to the property tax levies in effect where the manufactured home is located. The effective rate also varies according to how the property is assessed for tax purposes:

- For homes assessed at 35% of true value (like real property), the manufactured home tax is based on the same credits and effective tax rates that apply to real property.
- For homes assessed at 40% of depreciated cost or market value, the tax is based on the full (or gross) local tax rate. A minimum tax of $36 per year applies to homes assessed with the depreciation schedules, unless the home owner qualifies for the homestead exemption, in which case no minimum exists.

Exemptions, Deductions, Credits

(R.C. 4503.06)

The tax does not apply when a manufactured or mobile home is:

- Part of the inventory of a new motor vehicle dealer or the inventory of a manufacturer, remanufacturer, or distributor of manufactured or mobile homes.
- A travel trailer (not exceeding 35 feet in length) or a park trailer meeting certain conditions.
- Licensed in another state, unless it is located in Ohio for more than 30 days in any calendar year.
- Taxed as real property.
- Exempt from taxation under Chapter 5709 of the Ohio Revised Code.

Filing and Payment Dates

(R.C. 4503.06)

If the manufactured or mobile home is located in the state on January 1 of a given year, one-half of the tax is due by March 1 of that year with the balance due by July 31. If the home is not located in Ohio on January 1, then no tax is due for that year. The Tax Commissioner may grant extensions of these due dates upon application by

a county treasurer or by a county auditor and a county treasurer together.

Disposition of Revenue

(R.C. 4503.06)

Revenue is distributed to the taxing subdivisions of each county in the same manner as other real estate and public utility taxes are distributed. However, 4% goes to the county auditor and 2% goes to the county treasurer as reimbursement for administrative costs.

Special Provisions

The homestead exemption for qualified senior citizens and disabled home owners is also available to owners of manufactured homes. See the Property Tax – Real Property chapter for details on the homestead exemption.

Administration

County auditors, county treasurers, and the Tax Commissioner.

Ohio Revised Code Citations

Sections 4501.01 and 4503.06 – 4503.0611

Recent Legislation

Am. Sub. H.B. 85 of the 130th General Assembly (effective September 11, 2014)

The bill increases the amount of the Homestead Exemption, from $25,000 to $50,000, to homesteads that are owned and occupied by veterans of the U.S. armed services (including the National Guard) who received a permanent total disability rating or a total disability rating for service-connected disability. The exemption, in addition, to homesteads, applies to manufactured or mobile homes taxed under the manufactured home tax.

History of Major Changes

1920	The 83rd General Assembly enacts separate license taxes for motorcycles, passenger cars, and commercial vehicles. Trailers are taxed as commercial vehicles, at 20 cents per 100 lbs. of gross weight or fractional part thereof.
1949	General Assembly distinguishes "house trailers" from other trailers and levies an $18 annual license tax on them effective March 1, 1951. Revenue is distributed to local political subdivisions.
1961	House trailer tax enacted as an ad valorem tax. Starting in 1962, house trailers will be valued at 40 percent of its cost or market value at the time of purchase, whichever is greater, less a depreciation percentage. A minimum tax of $18 applies.
1963	Legislature enacts a second depreciation schedule for house trailers that are purchased unfurnished.
1969	Depreciation schedule allowances increase.
1980	Legislature requires that the taxes owed are collected before a certificate of title is transferred.
1984	"House trailers" are renamed "manufactured homes" in the Revised Code.
1986	Legislature extends homestead exemption to certain owners of manufactured homes, effective tax year 1988.
1999	General Assembly requires that manufactured homes be taxed like (but not as) real property when first located in Ohio on or after Jan. 1, 2000 or when ownership is transferred on or after that date. Such homes remain on the manufactured home tax list, but the same tax rates and credits apply as apply to residential real property. Manufactured or mobile homes sitused in Ohio prior to Jan. 1, 2000 remain subject to depreciation method of taxation, unless the owner elects to have the home taxed like real property. The legislature also: • Subjects used manufactured and mobile homes to transfer fees and taxes beginning Jan. 1, 2000. • Requires owners who wish to move a manufactured or mobile home to first obtain a relocation notice from the county auditor and pay the outstanding taxes charged against the home.
2003	Manufactured home park operators are permitted to remove an abandoned home from the park for sale or destruction.
2004	The Ohio Manufactured Homes Commission is established to regulate the installation of manufactured housing in Ohio. The commission is charged with setting a statewide standard for a permanent foundation, to which a manufactured or mobile home must be affixed before it can be converted to real property.
2007	House Bill 119 extends the expansion of the homestead exemption (see Property Tax – Real Property chapter) to qualified manufactured home owners, regardless of how the manufactured home is taxed.
2013	House Bill 59 restricts the homestead exemption for homeowners who do not receive the exemption for tax year 2014 to owners with an Ohio adjusted gross income of $30,000 or less.
2014	House Bill 85 creates an enhanced homestead exemption for qualifying veterans.

Table 1

Manufactured Home Valuation and Taxes, 2008-2013*

Calendar Year	Number of Manufactured Homes	Taxable Value	Current Taxes Levied		
			Depreciation Basis	Like Real Property	Total Tax
2008	217,799	$743,773,353	$10,270,107	$24,753,503	$35,023,610
2009	215,187	$741,410,761	$9,424,732	$24,295,134	$33,719,866
2010	207,442	$731,457,508	$8,241,063	$24,495,409	$32,736,472
2011	205,028	$721,099,212	$7,726,520	$23,333,502	$31,060,022
2012	201,650	$701,130,275	$7,699,112	$23,004,564	$30,703,676
2013	199,226	$687,531,892	$6,687,740	$23,774,879	$30,462,619

Source: Surveys received from local governments; data compiled by Department of Taxation (Table MH-1).

* This table includes data on manufactured homes that are subject to the depreciated cost-based manufactured home tax as well as manufactured homes that are subject to the manufactured home tax that is like the real property tax. Manufactured homes that are taxed as real property (as well as manufactured homes not used for residential purposes) are not included in this table.

Table 2

Manufactured Home Valuation and Taxes, Calendar Year 2013

			Current Taxes Levied			Delinquencies			
County	**Number of Manufactured Homes**	**Taxable Value**	**Depreciation Schedule Tax**	**Taxed like Real Property**	**Total Taxes**	**Depreciation Schedule Tax**	**Taxed like Real Property**	**Total Delinquencies**	**Total Current Taxes & Delinquencies**
Totals	**199,226**	**$687,531,892**	**$6,687,740**	**$23,774,879**	**$30,462,619**	**$25,075,000**	**$24,581,262**	**$49,656,263**	**$80,118,882**
Adams	4,439	$6,586,140	$91,649	$140,854	$232,503	$671,437	$198,182	$869,619	$1,102,122
Allen	2,010	$6,769,950	$43,181	$183,286	$226,468	$66,959	$116,037	$182,996	$409,464
Ashland	1,239	$3,472,110	$40,831	$95,473	$136,304	$64,500	$75,871	$140,371	$276,675
Ashtabula	3,712	$12,052,401	$96,228	$379,671	$475,899	$81,031	$183,366	$264,397	$740,296
Athens	5,008	$15,552,866	$203,475	$536,023	$739,498	$1,109,416	$906,823	$2,016,238	$2,755,736
Auglaize	802	$1,508,465	$8,840	$38,332	$47,172	$1,612	$8,501	$10,113	$57,285
Belmont	2,177	$7,694,790	$58,844	$221,748	$280,592	$48,506	$90,719	$139,225	$419,817
Brown	3,549	$11,263,560	$145,235	$271,834	$417,069	$688,071	$471,791	$1,159,861	$1,576,930
Butler	5,103	$16,712,282	$104,849	$609,687	$714,537	$382,356	$892,755	$1,275,110	$1,989,647
Carroll	1,946	$6,942,460	$82,396	$183,891	$266,288	$229,585	$202,255	$431,840	$698,128
Champaign	1,223	$4,792,650	$38,222	$150,451	$188,673	$190,654	$260,221	$450,875	$639,547
Clark	2,607	$9,720,026	$84,635	$291,350	$375,984	$217,524	$209,464	$426,989	$802,973
Clermont	5,529	$17,191,180	$297,765	$1,007,117	$1,304,882	$561,700	$568,843	$1,130,543	$2,435,425
Clinton	1,244	$5,142,860	$81,453	$123,290	$204,743	$331,443	$137,046	$468,490	$673,233
Columbiana	4,571	$17,765,652	$160,821	$511,657	$672,478	$1,361,369	$876,016	$2,237,384	$2,909,862
Coshocton	2,376	$6,529,643	$95,049	$303,386	$398,435	$339,725	$152,626	$492,351	$890,786
Crawford	812	$1,764,740	$16,966	$62,960	$79,926	$38,314	$33,561	$71,875	$151,801
Cuyahoga	2,497	$11,603,484	$273,506	$772,432	$1,045,938	$133,811	$242,296	$376,107	$1,422,045
Darke	892	$2,885,430	$18,233	$69,840	$88,074	$13,416	$34,967	$48,383	$136,456
Defiance	1,168	$3,646,900	$27,824	$99,577	$127,402	$37,490	$92,362	$129,851	$257,253
Delaware	1,303	$5,197,080	$49,735	$200,329	$250,064	$293,259	$206,203	$499,462	$749,526
Erie	1,209	$3,395,720	$33,014	$154,857	$187,871	$20,393	$89,980	$110,373	$298,244
Fairfield	1,060	$3,634,806	$38,328	$535,712	$574,040	$33,114	$196,790	$229,904	$803,944
Fayette *	503	$2,191,497	$35,154	$57,033	$92,187	$35,090	$71,078	$106,168	$198,355
Franklin	3,709	$14,347,363	$169,057	$697,998	$867,055	$1,237,419	$896,560	$2,133,978	$3,001,034
Fulton	1,357	$5,218,210	$51,469	$181,582	$233,051	$89,685	$170,089	$259,773	$492,824
Gallia	4,754	$10,943,722	$96,892	$278,509	$375,401	$339,566	$283,361	$622,927	$998,329
Geauga	1,389	$9,507,270	$62,867	$286,121	$348,988	$83,903	$133,970	$217,873	$566,861
Greene	748	$4,793,217	$32,464	$347,604	$380,068	$97,991	$107,462	$205,453	$585,521
Guernsey	2,460	$7,521,700	$86,649	$228,411	$315,061	$601,137	$327,745	$928,882	$1,243,943
Hamilton	2,624	$10,108,240	$92,085	$326,459	$418,544	$325,830	$360,635	$686,465	$1,105,009
Hancock	2,047	$7,781,920	$55,319	$257,411	$312,730	$18,852	$111,935	$130,786	$443,516
Hardin	982	$1,586,160	$22,477	$43,500	$65,977	$6,630	$16,158	$22,788	$88,765
Harrison	1,095	$5,578,010	$40,632	$305,286	$345,918	$111,465	$140,437	$251,902	$597,820
Henry	918	$2,950,390	$37,860	$93,897	$131,757	$43,202	$71,988	$115,190	$246,947
Highland	2,632	$8,739,400	$122,403	$215,117	$337,521	$262,616	$243,581	$506,196	$843,717
Hocking	2,216	$7,321,750	$77,820	$218,216	$296,036	$155,188	$174,096	$329,284	$625,320
Holmes	1,423	$3,881,500	$62,092	$114,025	$176,117	$22,405	$36,496	$58,901	$235,018
Huron	1,873	$6,779,690	$52,881	$178,896	$231,777	$209,467	$368,888	$578,355	$810,131
Jackson	2,704	$8,612,378	$84,041	$271,980	$356,021	$1,046,238	$607,484	$1,653,722	$2,009,743
Jefferson	2,624	$7,313,635	$55,198	$94,081	$149,279	$1,014,381	$307,940	$1,322,321	$1,471,600
Knox	1,030	$4,717,200	$33,941	$146,165	$180,106	$93,229	$121,842	$215,071	$395,177
Lake	2,157	$10,521,700	$98,119	$363,127	$461,245	$461,475	$335,397	$796,872	$1,258,118
Lawrence	4,913	$20,984,250	$144,965	$468,139	$613,103	$733,669	$834,891	$1,568,560	$2,181,663
Licking	2,894	$12,236,170	$97,905	$443,955	$541,860	$188,101	$449,559	$637,660	$1,179,520
Logan	2,139	$8,269,800	$49,832	$280,684	$330,516	$158,924	$200,166	$359,090	$689,606

Manufactured Home Valuation and Taxes, Calendar Year 2013 (continued)									
			Current Taxes Levied			Delinquencies			
County	Number of Manufactured Homes	Taxable Value	Depreciation Schedule Tax	Taxed like Real Property	Total Taxes	Depreciation Schedule Tax	Taxed like Real Property	Total Delinquencies	Total Current Taxes & Delinquencies
Lorain	2,569	$13,720,180	$44,252	$486,401	$530,653	$92,622	$346,029	$438,650	$969,304
Lucas	4,404	$12,169,964	$126,107	$568,216	$694,323	$619,796	$544,450	$1,164,246	$1,858,569
Madison	956	$2,820,990	$27,601	$88,022	$115,623	$37,546	$83,433	$120,979	$236,602
Mahoning	1,540	$4,274,390	$40,533	$131,495	$172,028	$218,588	$169,256	$387,844	$559,872
Marion	1,175	$4,602,910	$24,722	$120,035	$144,757	$23,998	$89,601	$113,599	$258,356
Medina	641	$2,432,860	$14,789	$80,755	$95,544	$74,000	$78,255	$152,255	$247,799
Meigs	2,661	$8,118,330	$59,991	$260,081	$320,071	$341,362	$399,065	$740,427	$1,060,499
Mercer	1,407	$3,191,430	$26,972	$117,446	$144,418	$29,575	$56,918	$86,493	$230,911
Miami	708	$1,421,450	$17,242	$33,622	$50,864	$51,202	$25,430	$76,632	$127,496
Monroe	1,179	$3,597,860	$33,382	$99,045	$132,427	$49,617	$27,009	$76,627	$209,054
Montgomery	2,697	$5,830,538	$57,102	$547,523	$604,625	$136,479	$445,312	$581,791	$1,186,416
Morgan	1,447	$3,504,314	$37,815	$86,954	$124,769	$261,771	$195,167	$456,938	$581,707
Morrow	1,797	$7,540,610	$71,635	$213,983	$285,618	$236,083	$275,257	$511,341	$796,959
Muskingum	3,708	$14,238,540	$113,661	$429,602	$543,263	$387,084	$523,427	$910,511	$1,453,774
Noble	835	$2,962,220	$20,969	$73,603	$94,573	$27,869	$27,092	$54,961	$149,533
Ottawa	3,906	$18,244,155	$77,857	$534,761	$612,618	$175,578	$246,223	$421,801	$1,034,419
Paulding	836	$1,926,290	$25,147	$59,696	$84,843	$19,309	$37,996	$57,305	$142,147
Perry	2,699	$7,948,110	$102,188	$216,498	$318,685	$1,251,625	$795,849	$2,047,474	$2,366,159
Pickaway	2,030	$6,825,353	$66,935	$351,443	$418,378	$393,527	$712,998	$1,106,525	$1,524,904
Pike *	3,366	$10,134,390	$101,783	$270,750	$372,533	$1,048,056	$591,094	$1,639,150	$2,011,682
Portage	5,311	$28,103,480	$165,422	$972,792	$1,138,215	$573,553	$952,636	$1,526,188	$2,664,403
Preble	709	$2,478,007	$9,093	$47,328	$56,421	$60,850	$46,539	$107,389	$163,810
Putnam	695	$2,225,040	$20,204	$55,163	$75,367	$14,343	$24,008	$38,351	$113,718
Richland	2,176	$5,872,490	$71,590	$412,287	$483,877	$567,951	$370,274	$938,225	$1,422,102
Ross	4,399	$15,556,510	$175,648	$410,374	$586,023	$349,857	$338,497	$688,354	$1,274,376
Sandusky	1,680	$5,660,850	$61,043	$284,579	$345,623	$232,087	$173,428	$405,515	$751,138
Scioto	5,039	$18,191,010	$158,906	$551,767	$710,673	$687,644	$1,193,450	$1,881,094	$2,591,767
Seneca	1,354	$3,945,633	$46,075	$198,212	$244,287	$340,187	$192,897	$533,084	$777,371
Shelby	894	$3,074,440	$32,737	$83,719	$116,456	$31,664	$71,276	$102,940	$219,396
Stark	3,117	$9,456,680	$76,646	$273,428	$350,074	$249,526	$265,760	$515,286	$865,361
Summit	1,998	$5,783,902	$57,463	$278,462	$335,926	$259,936	$246,792	$506,728	$842,654
Trumbull	3,899	$7,873,510	$234,916	$94,886	$329,802	$259,373	$246,161	$505,535	$835,337
Tuscarawas	3,727	$16,398,240	$119,255	$492,756	$612,011	$249,945	$406,816	$656,760	$1,268,771
Union	867	$3,234,700	$34,788	$138,771	$173,560	$38,257	$139,750	$178,007	$351,566
Van Wert	674	$2,017,670	$14,665	$52,057	$66,723	$8,103	$44,374	$52,477	$119,199
Vinton	1,911	$6,214,520	$69,028	$151,480	$220,508	$464,900	$327,707	$792,607	$1,013,115
Warren	983	$2,827,769	$24,216	$120,674	$144,890	$158,637	$267,418	$426,054	$570,944
Washington	4,459	$15,078,370	$143,844	$432,099	$575,943	$384,440	$422,557	$806,997	$1,382,940
Wayne	3,547	$13,539,380	$143,931	$395,456	$539,387	$113,568	$199,724	$313,293	$852,680
Williams	1,050	$3,224,440	$26,948	$97,448	$124,396	$64,965	$60,784	$125,749	$250,145
Wood	3,957	$16,511,710	$149,230	$595,834	$745,064	$227,655	$282,028	$509,683	$1,254,747
Wyandot	552	$1,028,290	$8,207	$23,418	$31,626	$9,729	$20,096	$29,825	$61,451

* Did not submit 2013 data; previous year's data shown

Source: Surveys completed by county auditors and conducted by the Ohio Department of Taxation.