



## 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 2014, about \$30.4 million of taxes were levied on 197,410 manufactured homes in the state. Clermont County had the most manufactured homes (5,542), followed by Portage County (5,360) and Athens County (5,129) while Fayette County had the fewest (503). The average number of manufactured homes per county was about 2,243.

### Taxpayer

(Ohio Revised Code 4503.06 & 4503.061)

The tax is paid by all owners of manufactured or mobile homes that are situated 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 situated in Ohio.

For manufactured homes situated 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 situated 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 situated 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, 4.0 percent goes to the county auditor and 2.0 percent 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

#### HB 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	Separate license taxes enacted 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 were to 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 situated 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: <ul style="list-style-type: none"> <li>• subjects used manufactured and mobile homes to transfer fees and taxes beginning Jan. 1, 2000.</li> <li>• 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.</li> </ul>
2003	Manufactured home park operators are permitted to remove an abandoned home from the park for sale or destruction.
2004	Ohio Manufactured Homes Commission established to regulate the installation of manufactured housing in Ohio. Commission 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	Expansion of the homestead exemption (see Property Tax – Real Property chapter) extended to qualified manufactured home owners, regardless of how the manufactured home is taxed.
2013	Homestead exemption restricted 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 (adjusted annually for inflation).
2014	HB 85 creates an enhanced homestead exemption for qualifying veterans.

<b>Table 1</b>					
<b>Manufactured Home Valuation and Taxes, 2009-2014*</b>					
<b>Calendar Year</b>	<b>Number of Manufactured Homes</b>	<b>Taxable Value</b>	<b>Current Taxes Levied</b>		
			<b>Depreciation Basis</b>	<b>Like Real Property</b>	<b>Total Tax</b>
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
2014	197,410	681,030,305	6,049,709	24,395,774	30,445,484
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.					

<b>Manufactured Home Valuation and Taxes, Calendar Year 2014</b>									
<b>County</b>	<b>Number of Manufactured Homes</b>	<b>Taxable Value</b>	<b>Current Taxes Levied</b>			<b>Delinquencies</b>			<b>Total Current Taxes &amp; Delinquencies</b>
			<b>Depreciation Schedule Tax</b>	<b>Taxed like Real Property</b>	<b>Total Taxes</b>	<b>Depreciation Schedule Tax</b>	<b>Taxed like Real Property</b>	<b>Total Delinquencies</b>	
<b>Totals</b>	<b>197,410</b>	<b>\$681,030,305</b>	<b>\$6,049,709</b>	<b>\$24,395,774</b>	<b>\$30,445,484</b>	<b>\$24,995,146</b>	<b>\$25,932,757</b>	<b>\$50,927,902</b>	<b>\$81,373,386</b>
Adams	4,480	\$6,656,810	\$90,593	\$150,210	\$240,803	\$706,374	\$223,875	\$930,249	\$1,171,052
Allen	2,010	\$6,769,950	\$43,181	\$183,286	\$226,468	\$66,959	\$116,037	\$182,996	\$409,464
Ashland	1,199	\$3,399,190	\$37,398	\$96,884	\$134,282	\$44,265	\$92,952	\$137,217	\$271,498
Ashtabula	3,684	\$12,102,304	\$92,591	\$395,112	\$487,703	\$88,032	\$244,933	\$332,965	\$820,667
Athens	5,129	\$15,680,934	\$193,127	\$538,857	\$731,985	\$1,191,725	\$977,903	\$2,169,628	\$2,901,613
Auglaize	648	\$1,408,860	\$7,129	\$39,739	\$46,868	\$3,156	\$6,900	\$10,056	\$56,924
Belmont	2,104	\$8,100,890	\$54,702	\$239,768	\$294,470	\$47,247	\$89,573	\$136,820	\$431,290
Brown	3,506	\$10,992,380	\$135,891	\$262,558	\$398,449	\$679,644	\$467,138	\$1,146,783	\$1,545,231
Butler	4,690	\$15,770,915	\$96,910	\$592,470	\$689,380	\$396,837	\$997,066	\$1,393,903	\$2,083,283
Carroll	1,919	\$6,877,910	\$81,326	\$192,792	\$274,118	\$223,732	\$210,248	\$433,980	\$708,098
Champaign	1,148	\$2,664,600	\$-	\$93,462	\$93,462	\$-	\$395,382	\$395,382	\$488,843
Clark	2,554	\$9,436,798	\$76,594	\$283,096	\$359,690	\$223,993	\$255,256	\$479,249	\$838,939
Clermont	5,542	\$14,664,701	\$285,966	\$835,937	\$1,121,903	\$616,699	\$622,121	\$1,238,820	\$2,360,723
Clinton	1,244	\$5,142,860	\$81,453	\$123,290	\$204,743	\$331,443	\$137,046	\$468,490	\$673,233
Columbiana	4,549	\$17,995,191	\$153,486	\$527,707	\$681,193	\$1,431,321	\$945,010	\$2,376,332	\$3,057,525
Coshocton	2,309	\$6,503,982	\$31,904	\$316,428	\$348,331	\$238,619	\$148,611	\$387,230	\$735,562
Crawford	783	\$1,794,740	\$15,452	\$66,347	\$81,800	\$33,513	\$37,074	\$70,587	\$152,387
Cuyahoga	2,493	\$11,519,380	\$231,635	\$1,395,058	\$1,626,693	\$134,041	\$317,457	\$451,498	\$2,078,191
Darke	896	\$2,872,090	\$17,679	\$76,548	\$94,226	\$11,834	\$32,073	\$43,907	\$138,133
Defiance	1,148	\$3,649,870	\$24,690	\$105,132	\$129,822	\$32,327	\$88,142	\$120,469	\$250,291
Delaware	1,293	\$5,132,590	\$44,512	\$211,093	\$255,606	\$277,508	\$237,583	\$515,091	\$770,697
Erie	1,210	\$3,409,790	\$27,084	\$108,337	\$135,421	\$106,960	\$181,378	\$288,338	\$423,759
Fairfield	899	\$3,493,267	\$23,534	\$91,905	\$115,438	\$37,968	\$185,789	\$223,757	\$339,195
Fayette *	503	\$2,191,497	\$35,154	\$57,033	\$92,187	\$35,090	\$71,078	\$106,168	\$198,355
Franklin	3,721	\$14,908,911	\$151,795	\$733,813	\$885,608	\$1,125,083	\$890,430	\$2,015,513	\$2,901,120
Fulton	1,332	\$5,204,090	\$48,412	\$186,671	\$235,082	\$72,652	\$138,980	\$211,632	\$446,714
Gallia	4,224	\$11,036,623	\$90,804	\$281,610	\$372,414	\$331,179	\$324,726	\$655,904	\$1,028,319
Geauga	1,392	\$9,665,220	\$58,741	\$311,855	\$370,597	\$82,560	\$121,543	\$204,103	\$574,700
Greene	798	\$4,556,112	\$29,768	\$331,761	\$361,529	\$102,108	\$121,862	\$223,971	\$585,500
Guernsey	2,432	\$7,586,080	\$82,188	\$230,781	\$312,969	\$604,008	\$371,845	\$975,853	\$1,288,822
Hamilton	2,624	\$10,108,240	\$92,085	\$326,459	\$418,544	\$325,830	\$360,635	\$686,465	\$1,105,009
Hancock	2,026	\$7,852,770	\$50,484	\$259,242	\$309,727	\$20,264	\$107,015	\$127,279	\$437,006
Hardin	967	\$1,516,090	\$6,366	\$51,209	\$57,575	\$3,078	\$26,116	\$29,194	\$86,769
Harrison	1,043	\$3,470,820	\$33,229	\$98,435	\$131,664	\$107,761	\$150,898	\$258,658	\$390,322
Henry	922	\$2,967,850	\$38,576	\$93,652	\$132,228	\$43,202	\$71,988	\$115,190	\$247,418
Highland	2,562	\$8,683,370	\$112,838	\$211,688	\$324,525	\$282,728	\$266,332	\$549,059	\$873,585
Hocking	2,161	\$7,281,480	\$73,107	\$219,855	\$292,962	\$148,257	\$168,724	\$316,981	\$609,943
Holmes	1,416	\$3,913,290	\$57,496	\$113,573	\$171,069	\$24,945	\$30,979	\$55,923	\$226,992
Huron	1,834	\$6,744,620	\$49,192	\$187,977	\$237,169	\$216,049	\$421,977	\$638,026	\$875,195
Jackson	2,736	\$10,320,724	\$80,190	\$297,460	\$377,650	\$1,079,920	\$685,369	\$1,765,289	\$2,142,939
Jefferson	2,734	\$7,577,485	\$90,281	\$202,841	\$293,122	\$1,055,012	\$319,589	\$1,374,602	\$1,667,723
Knox	1,000	\$4,749,790	\$32,451	\$158,564	\$191,015	\$87,747	\$119,155	\$206,902	\$397,918
Lake	2,164	\$8,141,490	\$82,613	\$253,496	\$336,109	\$313,359	\$354,482	\$667,841	\$1,003,950
Lawrence	4,931	\$21,513,320	\$131,011	\$470,369	\$601,380	\$754,684	\$933,166	\$1,687,850	\$2,289,230
Licking	2,922	\$12,247,300	\$91,992	\$475,315	\$567,307	\$200,430	\$540,823	\$741,254	\$1,308,561
Logan	2,139	\$6,896,580	\$41,121	\$235,176	\$276,297	\$181,243	\$327,085	\$508,328	\$784,625

Manufactured Home Valuation and Taxes, Calendar Year 2014 (continued)									
County	Number of Manufactured Homes	Taxable Value	Current Taxes Levied			Delinquencies			Total Current Taxes & Delinquencies
			Depreciation Schedule Tax	Taxed like Real Property	Total Taxes	Depreciation Schedule Tax	Taxed like Real Property	Total Delinquencies	
Lorain	2,537	\$13,677,810	\$38,908	\$525,372	\$564,280	\$83,667	\$389,713	\$473,380	\$1,037,660
Lucas	4,433	\$12,548,959	\$116,764	\$632,105	\$748,869	\$621,380	\$568,109	\$1,189,489	\$1,938,358
Madison	941	\$2,761,680	\$24,695	\$84,028	\$108,723	\$40,654	\$90,143	\$130,797	\$239,520
Mahoning	1,505	\$4,256,750	\$37,257	\$138,463	\$175,721	\$218,449	\$195,600	\$414,049	\$589,770
Marion	1,136	\$4,795,060	\$22,782	\$125,957	\$148,739	\$18,621	\$98,863	\$117,484	\$266,224
Medina	641	\$2,455,290	\$14,613	\$87,372	\$101,985	\$80,217	\$89,236	\$169,454	\$271,439
Meigs	2,580	\$8,255,580	\$55,659	\$268,968	\$324,627	\$348,105	\$442,832	\$790,937	\$1,115,564
Mercer	1,397	\$3,136,050	\$24,292	\$118,404	\$142,695	\$32,761	\$57,521	\$90,282	\$232,977
Miami	704	\$1,032,150	\$17,576	\$23,726	\$41,302	\$57,273	\$27,439	\$84,712	\$126,014
Monroe	1,170	\$3,775,300	\$30,444	\$99,781	\$130,225	\$53,687	\$26,356	\$80,043	\$210,268
Montgomery	3,234	\$10,630,484	\$99,607	\$1,041,106	\$1,140,713	\$143,351	\$57,824	\$201,174	\$1,341,887
Morgan	1,447	\$3,504,314	\$37,815	\$86,954	\$124,769	\$261,771	\$195,167	\$456,938	\$581,707
Morrow	1,755	\$7,416,370	\$69,478	\$212,182	\$281,660	\$227,626	\$285,739	\$513,365	\$795,025
Muskingum	3,672	\$14,135,460	\$107,121	\$435,710	\$542,830	\$367,703	\$557,252	\$924,956	\$1,467,786
Noble	830	\$2,990,890	\$20,861	\$81,576	\$102,437	\$21,853	\$23,253	\$45,106	\$147,543
Ottawa	3,959	\$16,709,247	\$72,349	\$542,535	\$614,884	\$156,505	\$284,444	\$440,949	\$1,055,833
Paulding	798	\$1,820,600	\$22,430	\$52,960	\$75,390	\$18,041	\$38,636	\$56,677	\$132,067
Perry	2,609	\$7,886,340	\$96,529	\$214,255	\$310,784	\$1,180,192	\$554,231	\$1,734,423	\$2,045,207
Pickaway	1,967	\$6,582,749	\$52,430	\$350,499	\$402,929	\$395,533	\$708,619	\$1,104,152	\$1,507,081
Pike *	3,299	\$10,073,870	\$90,084	\$268,201	\$358,285	\$1,092,587	\$653,350	\$1,745,936	\$2,104,222
Portage	5,360	\$28,221,730	\$152,082	\$1,002,044	\$1,154,126	\$598,722	\$991,348	\$1,590,070	\$2,744,196
Preble	714	\$2,475,452	\$8,842	\$47,114	\$55,956	\$64,217	\$50,034	\$114,251	\$170,207
Putnam	681	\$2,203,600	\$18,322	\$56,318	\$74,640	\$8,769	\$30,372	\$39,141	\$113,781
Richland	2,162	\$5,819,903	\$68,670	\$423,558	\$492,228	\$602,300	\$373,842	\$976,142	\$1,468,370
Ross	4,364	\$13,464,850	\$166,167	\$338,784	\$504,951	\$361,273	\$377,896	\$739,168	\$1,244,119
Sandusky	1,691	\$5,751,870	\$47,021	\$155,745	\$202,765	\$258,389	\$175,931	\$434,320	\$637,085
Scioto	5,014	\$18,665,200	\$150,304	\$565,438	\$715,742	\$727,862	\$1,271,958	\$1,999,821	\$2,715,563
Seneca	1,336	\$4,269,546	\$43,601	\$203,698	\$247,299	\$358,433	\$215,958	\$574,391	\$821,690
Shelby	882	\$3,096,840	\$29,461	\$85,167	\$114,628	\$31,653	\$63,147	\$94,800	\$209,428
Stark	3,129	\$9,609,920	\$60,330	\$295,668	\$355,998	\$270,706	\$279,795	\$550,501	\$906,499
Summit	1,976	\$5,518,013	\$50,115	\$271,657	\$321,771	\$273,509	\$277,050	\$550,559	\$872,330
Trumbull	3,843	\$7,805,510	\$86,120	\$243,940	\$330,060	\$233,652	\$268,543	\$502,194	\$832,254
Tuscarawas	3,774	\$16,969,720	\$113,138	\$508,459	\$621,597	\$250,909	\$426,081	\$676,990	\$1,298,587
Union	863	\$2,832,650	\$37,994	\$118,116	\$156,111	\$41,458	\$154,090	\$195,549	\$351,659
Van Wert	675	\$2,002,150	\$14,270	\$51,113	\$65,383	\$7,718	\$44,759	\$52,477	\$117,859
Vinton	1,882	\$6,184,020	\$78,848	\$206,423	\$285,271	\$393,587	\$307,623	\$701,211	\$986,481
Warren	977	\$2,812,644	\$22,752	\$120,520	\$143,271	\$170,542	\$305,108	\$475,650	\$618,921
Washington	4,440	\$15,099,400	\$137,295	\$424,899	\$562,194	\$412,150	\$460,900	\$873,050	\$1,435,244
Wayne	3,526	\$13,488,740	\$131,379	\$403,337	\$534,715	\$105,314	\$200,483	\$305,797	\$840,512
Williams	1,010	\$3,113,030	\$25,724	\$100,906	\$126,630	\$60,976	\$63,035	\$124,011	\$250,641
Wood	3,931	\$16,933,320	\$140,873	\$642,556	\$783,430	\$216,298	\$295,075	\$511,373	\$1,294,803
Wyandot	546	\$1,073,490	\$7,976	\$25,317	\$33,293	\$5,345	\$21,055	\$26,400	\$59,693

\* Did not submit 2014 data; previous year's data shown

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