



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table MH-1
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MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2008

Ohio Revised Code Section 4503.06 establishes a tax on manufactured homes (mobile homes or house trailers) that 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. In contrast, manufactured homes used in a business other than for lease or rental as a residence were last taxed as tangible personal property for 2008.

Manufactured homes that are used as a residence and that acquired situs in Ohio **prior to January 1, 2000** are subject to a manufactured home tax based on the depreciated cost of the home and assessed at the full tax rate. Alternatively, the owner of a home meeting these conditions may elect to have the same tax treatment as homes first situated in Ohio or transferred on or after January 1, 2000, as explained below.

The primary features of the "depreciation schedule"-based manufactured home tax are as follows:

- * The assessed value is equal to 40 percent of the depreciated value of the greater of either: (1) the manufactured home's cost to the owner; or (2) the market value at the time of purchase. Whether the home was purchased with or without furnishings determines whether one of two depreciation schedules are used.
- * The tax rate is equal to the gross real property tax rate for the prior year for the subdivision where the manufactured home is located and no rollbacks are applied to the tax calculation. The revenue from this tax is distributed among the taxing subdivisions of the county in which the taxes are collected and paid in the same ratio as real estate and public utility taxes are distributed for the benefit of the taxing subdivision.

Manufactured homes that acquired situs in Ohio or were transferred **on or after January 1, 2000** are subject to a manufactured home tax that is *like* the real property tax. Alternatively, the owner may convert such a home to real property status and therefore subject the home to the real property tax. To convert the home and have it taxed as real property requires the home to be affixed to real property owned by the homeowner, to be on a permanent foundation, and the certification of title to be inactivated.

The primary features of the manufactured home tax that is like real property tax are as follows:

- The assessed value is 35 percent of the true value of the home as determined by the county auditor.
- The tax rate is equal to the effective rate for the prior year for the subdivision where the manufactured home is located, the tax is assessed using the effective tax rate, the 10% rollback applies, and the 2.5 percent rollback may apply if the home is the primary residence of the owner.

For more information on property taxation of manufactured homes, refer to the Division of Tax Equalization Bulletin 11 available at the following link: http://tax.ohio.gov/channels/government/documents/DTE_Bulletin11Rev.pdf

To clarify, Table MH-1 reflects 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.

The table shows the amount of tax levied on manufactured homes in each county, by kind of manufactured home tax, along with the number of manufactured homes, the taxable value and prior years' delinquencies. 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 \$35.0 million of taxes were levied on manufactured homes for calendar year 2008. An additional \$39.3 million in prior years' delinquencies were reported, for a total amount due of \$74.3 million. Five counties did not submit calendar year 2008 data for this report; previous year's information was used in place.

The number of manufactured homes by county ranged from 558 in Fayette County to 6,913 in Clermont County with an average of 2,475 per county. Taxable value by county ranged from \$1.3 million in Wyandot County to \$28.2 million in Portage County. Total 2008 taxes levied (including prior years' delinquencies) ranged from \$73,358 in Wyandot County to \$2,711,337 in Franklin County.

CALENDAR YEAR 2008 MANUFACTURED HOME VALUATION AND TAXES

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	
Totals	217,799	\$743,773,353	\$10,270,107	\$24,753,503	\$35,023,610	\$24,978,299	\$14,345,171	\$39,323,471	\$74,347,081
Adams	4,290	7,791,497	118,826	199,216	318,042	488,329	145,428	633,757	951,799
Allen *	2,121	7,346,151	95,131	221,634	316,766	88,473	59,789	148,262	465,027
Ashland *	1,447	4,349,956	78,358	143,186	221,544	71,591	62,109	133,700	355,244
Ashtabula	4,004	13,956,035	148,165	432,995	581,161	73,597	166,187	239,784	820,945
Athens	5,540	16,534,533	247,460	671,083	918,543	871,924	505,175	1,377,099	2,295,642
Auglaize	822	1,664,065	20,510	60,247	80,757	3,490	12,789	16,279	97,036
Belmont	2,364	7,098,360	89,708	177,619	267,327	59,886	57,964	117,850	385,177
Brown	3,757	13,499,480	192,377	300,792	493,169	551,756	280,604	832,360	1,325,529
Butler	5,356	17,584,237	197,565	549,143	746,707	577,457	494,650	1,072,107	1,818,814
Carroll	2,189	6,799,340	116,659	276,959	393,618	217,738	91,512	309,250	702,869
Champaign	1,948	7,888,736	63,324	161,910	225,234	257,656	305,104	562,760	787,994
Clark	2,844	10,922,162	147,239	272,610	419,849	154,727	95,364	250,091	669,940
Clermont	6,913	19,359,588	411,025	996,327	1,407,352	633,447	598,913	1,232,360	2,639,712
Clinton	1,341	8,486,715	126,939	263,200	390,138	347,494	121,294	468,788	858,926
Columbiana	4,791	17,535,753	207,951	446,943	654,893	1,006,528	443,259	1,449,787	2,104,681
Coshocton	2,573	6,628,102	113,206	136,138	249,344	399,671	112,062	511,733	761,077
Crawford	965	1,759,250	29,430	46,639	76,068	40,967	28,963	69,930	145,999
Cuyahoga	2,556	11,855,337	393,587	537,307	930,894	151,663	80,562	232,225	1,163,119
Darke	953	2,497,065	29,064	69,537	98,601	14,722	21,246	35,968	134,569
Defiance	1,231	4,177,470	51,305	114,595	165,900	45,355	57,022	102,378	268,278
Delaware *	1,418	5,304,566	147,168	126,660	273,828	328,522	81,062	409,585	683,413
Erie	1,314	3,887,460	51,558	112,234	163,792	134,257	139,638	273,895	437,687
Fairfield	1,181	4,223,277	49,965	256,365	306,330	149,767	132,581	282,349	588,679
Fayette	558	2,490,705	37,681	65,007	102,688	35,808	68,067	103,875	206,563
Franklin	4,063	16,411,663	262,797	584,866	847,663	1,344,318	519,355	1,863,674	2,711,337
Fulton	1,443	6,406,710	81,669	208,629	290,297	147,380	130,206	277,587	567,884
Gallia	5,288	11,517,339	164,334	362,417	526,750	371,085	175,934	547,020	1,073,770
Geauga	1,498	10,735,510	103,286	315,534	418,820	120,814	120,477	241,291	660,111

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			Depreciation Schedule Tax	Taxed like Real Property	Total Taxes	Depreciation Schedule Tax	Taxed like Real Property	Total Delinquencies	
Greene	918	\$4,602,729	\$49,197	\$303,769	\$352,966	\$83,005	\$47,059	\$130,063	\$483,029
Guernsey	2,580	7,583,820	109,410	202,982	312,392	450,016	150,418	600,434	912,826
Hamilton	2,823	12,519,330	167,133	881,978	1,049,110	246,707	197,973	444,680	1,493,791
Hancock	2,159	8,415,264	97,858	262,744	360,602	68,490	99,910	168,400	529,002
Hardin	1,118	2,299,470	36,383	63,959	100,342	16,191	17,341	33,532	133,874
Harrison	1,131	3,352,560	151,724	54,412	206,136	80,434	73,447	153,882	360,017
Henry	997	3,421,340	59,040	108,641	167,682	46,434	54,309	100,743	268,425
Highland	3,224	10,510,510	195,200	192,946	388,146	436,490	195,972	632,462	1,020,608
Hocking	2,333	8,111,770	121,131	222,132	343,264	192,388	107,997	300,385	643,648
Holmes	1,540	4,360,870	86,033	107,221	193,253	47,716	32,742	80,458	273,712
Huron	2,111	7,095,953	80,100	229,206	309,306	205,984	157,079	363,063	672,369
Jackson	2,911	9,986,590	112,682	255,744	368,425	798,105	305,739	1,103,844	1,472,269
Jefferson	2,785	6,937,948	121,113	205,490	326,602	792,270	174,455	966,726	1,293,328
Knox	1,103	4,692,700	44,788	131,248	176,036	91,826	84,288	176,114	352,150
Lake	1,833	10,913,066	144,634	298,436	443,070	315,996	104,723	420,719	863,789
Lawrence	5,198	19,836,260	190,741	401,071	591,812	814,093	486,381	1,300,474	1,892,286
Licking	3,073	11,840,500	152,061	362,158	514,219	237,065	270,669	507,734	1,021,954
Logan	2,920	8,464,320	76,954	491,566	568,520	322,077	6,680	328,756	897,276
Lorain	2,948	12,554,647	82,414	525,232	607,645	170,997	246,518	417,515	1,025,160
Lucas	4,831	14,938,370	306,860	501,494	808,354	912,212	387,930	1,300,142	2,108,496
Madison	1,030	2,842,230	49,001	79,887	128,888	46,437	38,908	85,345	214,233
Mahoning	1,719	4,511,650	74,855	215,264	290,119	241,429	115,233	356,662	646,781
Marion	1,286	5,355,410	49,434	140,567	190,001	31,707	65,471	97,179	287,179
Medina	641	2,497,290	18,663	79,771	98,434	46,938	37,523	84,461	182,895
Meigs	2,951	8,127,071	88,945	244,598	333,543	390,871	243,114	633,985	967,528
Mercer	1,455	3,564,864	42,554	108,785	151,339	19,389	30,975	50,364	201,702
Miami	787	1,455,002	28,002	31,838	59,841	40,918	9,640	50,558	110,398
Monroe	1,213	3,251,740	44,001	69,236	113,236	57,340	19,207	76,548	189,784
Montgomery	2,917	5,570,344	113,487	412,060	525,547	203,396	233,014	436,410	961,957
Morgan *	1,701	3,543,380	97,862	93,697	191,559	147,663	13,173	160,836	352,395
Morrow	2,035	6,808,538	92,557	209,196	301,752	214,880	140,540	355,421	657,173
Muskingum	4,082	13,558,009	191,014	459,037	650,050	391,250	257,936	649,186	1,299,236
Noble	903	3,026,600	30,608	65,084	95,692	46,553	26,616	73,169	168,862
Ottawa	4,177	18,820,531	122,754	605,409	728,163	176,386	96,543	272,929	1,001,093
Paulding	997	2,431,910	37,839	109,279	147,118	52,872	58,657	111,529	258,647
Perry	2,933	8,946,422	134,009	396,960	530,969	943,205	283,046	1,226,252	1,757,221

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Pickaway	2,443	\$7,425,473	\$108,508	\$342,933	\$451,441	\$407,925	\$482,031	\$889,956	\$1,341,397
Pike *	3,669	9,475,270	140,601	245,932	386,533	969,108	298,722	1,267,829	1,654,362
Portage	5,883	28,190,386	278,537	1,019,689	1,298,226	473,353	514,079	987,433	2,285,659
Preble	706	2,594,561	15,691	47,056	62,747	54,529	23,452	77,981	140,727
Putnam	843	2,563,270	36,028	63,856	99,884	32,090	21,849	53,938	153,823
Richland	2,307	6,616,970	90,806	398,243	489,049	541,951	185,646	727,597	1,216,646
Ross	4,634	17,541,500	242,285	394,817	637,102	280,069	242,042	522,111	1,159,213
Sandusky	1,618	5,425,380	94,850	225,606	320,456	292,263	69,671	361,934	682,390
Scioto	5,274	20,337,900	221,343	490,787	712,130	776,352	536,954	1,313,306	2,025,436
Seneca	1,462	4,656,582	63,867	191,082	254,949	261,083	96,314	357,397	612,346
Shelby	951	3,481,460	57,451	82,487	139,939	21,575	28,355	49,930	189,869
Stark	3,970	11,643,084	117,004	285,759	402,763	282,991	170,211	453,202	855,965
Summit	2,136	6,565,076	91,909	245,521	337,430	214,080	109,476	323,556	660,987
Trumbull	4,498	12,175,048	138,373	521,380	659,752	277,322	180,546	457,868	1,117,620
Tuscarawas	4,299	17,829,200	188,243	470,638	658,880	525,780	292,200	817,981	1,476,861
Union	1,002	3,856,240	58,049	123,299	181,348	67,926	96,088	164,013	345,361
Van Wert	752	2,472,110	28,047	69,845	97,892	11,854	23,967	35,822	133,714
Vinton	1,995	6,898,940	97,932	233,131	331,063	331,770	151,334	483,105	814,168
Warren	902	2,798,153	36,914	94,207	131,120	127,159	146,290	273,449	404,569
Washington	4,380	14,427,330	176,879	374,835	551,714	282,529	205,698	488,227	1,039,941
Wayne	3,743	19,811,990	229,574	458,788	688,362	297,509	225,754	523,263	1,211,625
Williams	1,200	3,718,650	44,191	103,890	148,081	86,580	51,209	137,789	285,870
Wood	4,366	16,465,670	314,011	1,011,496	1,325,506	284,167	198,589	482,756	1,808,263
Wyandot	635	1,343,040	21,690	25,342	47,032	10,175	16,151	26,327	73,358

* Did not submit 2008 data; previous year's data shown

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