

## **MANUFACTURED HOMES:**



Table MH-1  
No. 78 (2002)  
April 16, 2003

### Valuation and Taxes for Calendar Year 2002

Ohio Revised Code Section 4503.06 establishes a tax on manufactured homes (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 computed based on the assessed value, which is equal to 40 percent of the depreciated value of either: (1) the manufactured home's cost to the owner; or (2) the market value at the time of purchase, whichever is greater. Whether the home was purchased with or without furnishings determines which depreciation schedule is used. Manufactured homes used in a business other than for lease or rental as a residence are taxed as tangible personal property. Manufactured homes that are leased or rented and used as a residence are not taxed as personal property but are subject to the tax on manufactured homes.
- \* The tax rate is equal to the real property tax rate for the prior year for the subdivision where the manufactured home is located. 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.

Owners of manufactured homes may elect to be taxed under either the manufactured home or real property tax if ownership was acquired prior to January 1, 2000. The conditions to be met for the home to be taxed as real property are: the home is affixed to real property owned by the homeowner; the manufactured home is on a permanent foundation; and the certification of title is surrendered to the county auditor. Furthermore, manufactured homes meeting the above conditions are taxed as real property if the home was purchased on or after January 1, 2000. If the home was purchased prior to that date, and the home is taxed under the manufactured home tax, it will be taxed as real property after it is sold.

Real property in all counties is reappraised every six years and property values are updated in the third year following each sexennial reappraisal. The state assesses real property at 35% of the true value. State law grants tax relief in the form of a 10 percent reduction in each taxpayer's real property tax bill. In addition, a 2.5 percent rollback of real property taxes is granted on a homestead for each homeowner. Tax rates vary by taxing district; the rate in any district is the compilation of all local levies.

Table MH-1 shows the taxes levied on manufactured homes in each county, by type of 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 \$39.5 million of taxes were levied on manufactured homes for calendar year 2002. An additional \$28.0 million in prior years' delinquencies were reported, for a total amount due of \$67.5 million. Please note that the following counties did not submit data for calendar year 2002: Mercer, Perry and Pickaway. (Prior years' data for these counties were included in the above calculations.) The number of manufactured homes by county ranged from 645 in Medina County to 7,786 in Clermont County with an average of 2,598 per county. Taxable value by county ranged from \$1.3 million in Wyandot County to \$26.4 million in Portage County. Total 2002 taxes levied (including prior years' delinquencies) ranged from \$81,304 in Wyandot County to \$2,889,033 in Lucas County.

**CALENDAR YEAR 2002 MANUFACTURED HOME VALUATION AND TAXES**

| <u>County</u> | <u>Number Of<br/>Manufactured<br/>Homes</u> | <u>Taxable<br/>Value</u> | <u>Taxes Levied</u>              |                              |              | <u>Delinquencies</u>             |                              |              | <u>Total Taxes &amp;<br/>Delinquencies on<br/>Manufactured<br/>Homes</u> |
|---------------|---|--------------------------|----------------------------------|------------------------------|--------------|----------------------------------|------------------------------|--------------|--|
|               |   |                          | <u>Manufactured<br/>Home Tax</u> | <u>Real<br/>Property Tax</u> | <u>Total</u> | <u>Manufactured<br/>Home Tax</u> | <u>Real<br/>Property Tax</u> | <u>Total</u> |  |
| Totals        | 228,595                                     | \$691,113,843            | \$25,280,902                     | \$14,252,145                 | \$39,533,047 | \$25,731,227                     | \$2,244,156                  | \$27,975,383 | \$67,508,429   |
| Adams         | 3,879                                       | 10,508,666               | 259,738                          | 96,649                       | 356,387      | 473,486                          | 33,097                       | 506,584      | 862,971  |
| Allen         | 2,232                                       | 6,426,097                | 195,416                          | 111,577                      | 306,993      | 75,385                           | 16,873                       | 92,258       | 399,251  |
| Ashland       | 1,551                                       | 4,342,229                | 159,291                          | 77,350                       | 236,641      | 59,962                           | 13,723                       | 73,685       | 310,326  |
| Ashtabula     | 4,176                                       | 10,580,270               | 484,983                          | 99,480                       | 584,463      | 125,643                          | 9,034                        | 134,676      | 719,139  |
| Athens        | 5,251                                       | 13,901,823               | 622,519                          | 375,994                      | 998,513      | 597,082                          | 41,962                       | 639,043      | 1,637,556  |
| Auglaize      | 931   | 1,808,661                | 57,480                           | 28,647                       | 86,126       | 12,324                           | 1,218                        | 13,542       | 99,668   |
| Belmont       | 2,495                                       | 5,647,750                | 189,216                          | 86,603                       | 275,819      | 88,252                           | 10,082                       | 98,333       | 374,152  |
| Brown         | 4,156                                       | 15,309,740               | 501,410                          | 170,408                      | 671,818      | 583,545                          | 53,230                       | 636,775      | 1,308,593  |
| Butler        | 5,175                                       | 19,401,265               | 741,017                          | 550,487                      | 1,291,504    | 706,816                          | 87,280                       | 794,096      | 2,085,600  |
| Carroll       | 2,374                                       | 5,904,210                | 226,970                          | 100,890                      | 327,860      | 168,893                          | 10,849                       | 179,742      | 507,602  |
| Champaign     | 1,650                                       | 6,053,505                | 167,271                          | 136,179                      | 303,449      | 333,675                          | 79,393                       | 413,068      | 716,517  |
| Clark         | 2,992                                       | 10,764,704               | 430,907                          | 157,607                      | 588,514      | 166,164                          | 11,475                       | 177,639      | 766,153  |
| Clermont      | 7,786                                       | 23,429,144               | 963,491                          | 633,420                      | 1,596,912    | 1,041,870                        | 95,631                       | 1,137,501    | 2,734,413  |
| Ciinton       | 1,586                                       | 8,401,119                | 347,071                          | 64,734                       | 411,804      | 233,920                          | 5,771                        | 239,691      | 651,495  |
| Columbiana    | 5,026                                       | 14,911,140               | 520,569                          | 371,201                      | 891,771      | 678,913                          | 30,246                       | 709,159      | 1,600,930  |
| Coshocton     | 3,270                                       | 6,569,877                | 252,524                          | 126,767                      | 379,291      | 246,587                          | 16,290                       | 262,877      | 642,168  |
| Crawford      | 1,115                                       | 1,985,440                | 90,594                           | 36,769                       | 127,364      | 72,386                           | 9,318                        | 81,704       | 209,068  |
| Cuyahoga      | 2,654                                       | 10,896,923               | 774,616                          | 287,304                      | 1,061,920    | 126,080                          | 11,712                       | 137,792      | 1,199,712  |
| Darke         | 1,005                                       | 2,582,008                | 90,889                           | 29,098                       | 119,987      | 24,285                           | 3,568                        | 27,854       | 147,841  |
| Defiance      | 1,418                                       | 4,651,534                | 152,086                          | 70,363                       | 222,449      | 94,278                           | 15,468                       | 109,746      | 332,195  |
| Delaware      | 1,456                                       | 5,404,793                | 220,551                          | 97,289                       | 317,840      | 299,001                          | 26,327                       | 325,328      | 643,168  |
| Erie          | 1,307                                       | 3,427,510                | 153,263                          | 70,115                       | 223,378      | 146,133                          | 10,451                       | 156,584      | 379,962  |
| Fairfield     | 1,251                                       | \$1,841,492              | \$138,016                        | \$230,639                    | \$368,655    | \$173,486                        | \$18,843                     | \$192,329    | \$560,984  |
| Fayette       | 700   | 2,846,262                | 124,859                          | 49,733                       | 174,592      | 46,320                           | 7,597                        | 53,916       | 228,508  |
| Franklin      | 4,815                                       | 15,867,551               | 846,024                          | 314,217                      | 1,160,240    | 982,416                          | 3,081                        | 985,498      | 2,145,738  |
| Fulton        | 1,529                                       | 5,438,950                | 233,023                          | 139,153                      | 372,176      | 197,031                          | 17,250                       | 214,282      | 586,458  |
| Gallia        | 3,747                                       | 10,842,005               | 285,840                          | 131,655                      | 417,495      | 435,610                          | 14,489                       | 450,100      | 867,595  |
| Geauga        | 1,506                                       | 7,798,373                | 299,846                          | 203,174                      | 503,021      | 180,316                          | 38,198                       | 218,514      | 721,534  |
| Greene        | 1,067                                       | 2,606,084                | 100,518                          | 45,839                       | 146,356      | 58,759                           | 1,910                        | 60,669       | 207,026  |
| Guernsey      | 2,589                                       | 6,138,420                | 34,147                           | 123,478                      | 157,625      | 382,528                          | 8,406                        | 390,934      | 548,560  |

| County     | Number Of<br>Manufactured<br>Homes | Taxable<br>Value | Taxes Levied             |                      |           | Delinquencies            |                      |           | Total Taxes &<br>Delinquencies on<br>Manufactured<br>Homes |
|------------|------------------------------------|------------------|--------------------------|----------------------|-----------|--------------------------|----------------------|-----------|--|
|            |                                    |                  | Manufactured<br>Home Tax | Real<br>Property Tax | Total     | Manufactured<br>Home Tax | Real<br>Property Tax | Total     |  |
| Hamilton   | 3,083                              | 12,345,742       | 459,679                  | 560,980              | 1,020,659 | 264,973                  | 83,511               | 348,484   | 1,369,143  |
| Hancock    | 2,243                              | 8,563,200        | 259,927                  | 121,305              | 381,233   | 117,167                  | 20,981               | 138,148   | 519,381  |
| Hardin     | 1,232                              | 2,546,400        | 98,274                   | 37,177               | 135,451   | 45,977                   | 5,652                | 51,629    | 187,080  |
| Harrison   | 1,219                              | 2,806,140        | 52,343                   | 98,330               | 150,673   | 166,796                  | 14,311               | 181,108   | 331,781  |
| Henry      | 1,301                              | 3,623,510        | 139,295                  | 64,114               | 203,408   | 58,951                   | 21,186               | 80,137    | 283,545  |
| Highland   | 3,189                              | 9,627,040        | 430,262                  | 39,789               | 470,051   | 351,799                  | 16,033               | 367,831   | 837,882  |
| Hocking    | 2,489                              | 7,399,310        | 269,437                  | 121,948              | 391,385   | 261,928                  | 18,840               | 280,767   | 672,152  |
| Holmes     | 1,698                              | 4,494,290        | 189,449                  | 54,347               | 243,796   | 81,731                   | 7,081                | 88,812    | 332,608  |
| Huron      | 2,292                              | 8,932,584        | 232,052                  | 195,476              | 427,528   | 243,169                  | 43,477               | 286,645   | 714,173  |
| Jackson    | 2,820                              | 8,941,067        | 289,086                  | 156,879              | 445,965   | 646,474                  | 23,071               | 669,545   | 1,115,509  |
| Jefferson  | 2,823                              | 6,608,757        | 212,096                  | 113,109              | 325,206   | 509,304                  | 38,732               | 548,036   | 873,242  |
| Knox       | 1,234                              | 4,579,570        | 58,167                   | 56,454               | 114,621   | 150,507                  | 36,464               | 186,971   | 301,592  |
| Lake       | 2,128                              | 8,623,188        | 371,106                  | 196,081              | 567,187   | 346,390                  | 50,670               | 397,060   | 964,246  |
| Lawrence   | 5,369                              | 16,141,000       | 405,795                  | 157,012              | 562,808   | 982,267                  | 37,184               | 1,019,451 | 1,582,258  |
| Licking    | 3,262                              | 12,545,730       | 469,973                  | 194,605              | 664,578   | 456,781                  | 55,397               | 512,177   | 1,176,755  |
| Logan      | 2,737                              | 8,046,429        | 201,390                  | 322,286              | 523,676   | 152,813                  | 32,818               | 185,631   | 709,307  |
| Lorain     | 3,289                              | 13,862,158       | 313,566                  | 430,410              | 743,975   | 230,463                  | 55,881               | 286,344   | 1,030,319  |
| Lucas      | 5,324                              | 18,222,427       | 764,721                  | 933,415              | 1,698,136 | 1,137,167                | 53,730               | 1,190,897 | 2,889,033  |
| Madison    | 1,122                              | 3,378,400        | 142,232                  | 40,365               | 182,596   | 87,079                   | 6,160                | 93,239    | 275,835  |
| Mahoning   | 2,149                              | 4,262,709        | 145,234                  | 70,434               | 215,669   | 391,152                  | 22,370               | 413,521   | 629,190  |
| Marion     | 1,485                              | 4,595,120        | 142,089                  | 88,149               | 230,239   | 97,373                   | 20,332               | 117,705   | 347,943  |
| Medina     | 645                                | 2,292,640        | 44,353                   | 68,262               | 112,615   | 31,929                   | 5,660                | 37,588    | 150,203  |
| Meigs      | 2,733                              | 7,034,000        | 204,158                  | 97,681               | 301,839   | 240,533                  | 19,687               | 260,220   | 562,059  |
| Mercer *   | 1,403                              | 2,672,917        | 134,978                  | 20,047               | 155,025   | 27,375                   | 0                    | 27,375    | 182,399  |
| Miami      | 832                                | 1,680,551        | 71,628                   | 20,802               | 92,430    | 42,862                   | 5,352                | 48,214    | 140,644  |
| Monroe     | 1,215                              | 2,758,670        | 83,281                   | 36,541               | 119,821   | 56,694                   | 3,085                | 59,779    | 179,600  |
| Montgomery | 3,807                              | 7,399,839        | 419,360                  | 203,042              | 622,402   | 784,474                  | 22,975               | 807,448   | 1,429,850  |
| Morgan     | 1,488                              | \$2,347,956      | \$111,123                | \$57,186             | \$168,309 | \$110,866                | 0                    | \$110,866 | \$279,175  |
| Morrow     | 2,302                              | 7,284,855        | 236,141                  | 133,951              | 370,093   | 207,640                  | \$36,423             | 244,063   | 614,156  |
| Muskingum  | 4,253                              | 14,353,356       | 499,733                  | 257,033              | 756,766   | 420,127                  | 52,810               | 472,938   | 1,229,704  |
| Noble      | 916                                | 2,510,398        | 69,020                   | 39,036               | 108,056   | 50,216                   | 4,418                | 54,634    | 162,691  |
| Ottawa     | 4,275                              | 9,607,796        | 283,401                  | 173,374              | 456,775   | 180,431                  | 7,710                | 188,141   | 644,916  |
| Paulding   | 1,199                              | 2,241,702        | 102,376                  | 39,917               | 142,293   | 123,638                  | 0                    | 123,638   | 265,931  |
| Perry *    | 2,799                              | 6,954,806        | 410,014                  | 0                    | 410,014   | 374,911                  | 0                    | 374,911   | 784,926  |
| Pickaway * | 2,471                              | 6,193,378        | 340,999                  | 0                    | 340,999   | 385,539                  | 0                    | 385,539   | 726,537  |
| Pike       | 3,909                              | 8,846,210        | 313,769                  | 128,122              | 441,891   | 1,008,668                | 17,825               | 1,026,492 | 1,468,384  |
| Portage    | 5,540                              | 26,438,878       | 786,497                  | 691,429              | 1,477,926 | 870,272                  | 197,241              | 1,067,512 | 2,545,438  |
| Preble     | 739                                | 2,041,901        | 48,512                   | 14,876               | 63,387    | 62,520                   | 6,867                | 69,387    | 132,775  |
| Putnam     | 996                                | 2,815,070        | 92,563                   | 34,321               | 126,884   | 36,833                   | 3,073                | 39,906    | 166,789  |
| Richland   | 3,164                              | 5,614,777        | 287,213                  | 145,771              | 432,985   | 465,966                  | 35,790               | 501,756   | 934,741  |
| Ross       | 4,875                              | 16,617,760       | 546,438                  | 222,320              | 768,758   | 266,039                  | 52,848               | 318,887   | 1,087,645  |
| Sandusky   | 1,746                              | 4,735,210        | 208,266                  | 78,322               | 286,588   | 233,583                  | 5,007                | 238,591   | 525,178  |
| Scioto     | 5,496                              | 15,332,600       | 518,172                  | 221,953              | 740,125   | 769,182                  | 70,139               | 839,321   | 1,579,446  |
| Seneca     | 1,594                              | 4,491,060        | 165,963                  | 114,402              | 280,365   | 190,296                  | 10,178               | 200,474   | 480,839  |

| <u>County</u> | <u>Number Of<br/>Manufactured<br/>Homes</u> | <u>Taxable<br/>Value</u> | <u>Taxes Levied</u>              |                              |              | <u>Delinquencies</u>             |                              |              | <u>Total Taxes &amp;<br/>Delinquencies on<br/>Manufactured<br/>Homes</u> |
|---------------|---|--------------------------|----------------------------------|------------------------------|--------------|----------------------------------|------------------------------|--------------|--|
|               |   |                          | <u>Manufactured<br/>Home Tax</u> | <u>Real<br/>Property Tax</u> | <u>Total</u> | <u>Manufactured<br/>Home Tax</u> | <u>Real<br/>Property Tax</u> | <u>Total</u> |  |
| Shelby        | 1,022                                       | 3,229,710                | 118,252                          | 38,540                       | 156,792      | 31,609                           | 10,554                       | 42,163       | 198,955  |
| Stark         | 4,077                                       | 10,451,715               | 329,815                          | 226,298                      | 556,112      | 321,263                          | 27,940                       | 349,204      | 905,316  |
| Summit        | 2,191                                       | 6,470,701                | 272,606                          | 179,224                      | 451,830      | 297,714                          | 23,748                       | 321,463      | 773,293  |
| Trumbull      | 4,859                                       | 11,953,859               | 438,372                          | 265,705                      | 704,077      | 416,145                          | 21,758                       | 437,903      | 1,141,980  |
| Tuscarawas    | 4,775                                       | 14,973,040               | 593,929                          | 358,763                      | 952,692      | 440,847                          | 27,450                       | 468,297      | 1,420,989  |
| Union         | 1,148                                       | 4,031,590                | 134,181                          | 162,546                      | 296,727      | 103,483                          | 28,857                       | 132,340      | 429,067  |
| Van Wert      | 825   | 2,525,190                | 81,927                           | 41,063                       | 122,990      | 34,069                           | 6,102                        | 40,171       | 163,161  |
| Vinton        | 1,902                                       | 5,497,920                | 67,556                           | 157,796                      | 225,353      | 245,851                          | 16,521                       | 262,372      | 487,725  |
| Warren        | 1,000                                       | 2,912,338                | 107,297                          | 23,984                       | 131,280      | 104,254                          | 9,758                        | 114,012      | 245,292  |
| Washington    | 4,246                                       | 11,373,660               | 384,411                          | 150,827                      | 535,238      | 210,210                          | 27,999                       | 238,208      | 773,446  |
| Wayne         | 4,091                                       | 15,614,910               | 555,446                          | 290,292                      | 845,738      | 413,668                          | 21,563                       | 435,230      | 1,280,968  |
| Williams      | 1,243                                       | 3,449,860                | 122,549                          | 51,662                       | 174,212      | 96,614                           | 8,409                        | 105,023      | 279,235  |
| Wood          | 4,910                                       | 18,602,004               | 738,200                          | 422,262                      | 1,160,463    | 468,705                          | 86,650                       | 555,354      | 1,715,817  |
| Wyandot       | 732   | 1,328,700                | 48,082                           | 15,315                       | 63,396       | 14,797                           | 3,110                        | 17,907       | 81,304   |

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

\* The following counties did not submit 2002 data: Mercer, Perry and Pickaway. The report shows calendar year 2001 data for Mercer and calendar year 2000 data for Perry and Pickaway.