

## **MANUFACTURED HOMES:**



Table MH-1  
No. 12 (2005)  
March 16, 2005

### Valuation and Taxes for Calendar Year 2004

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 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 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 \$38.3 million of taxes were levied on manufactured homes for calendar year 2004. An additional \$33.1 million in prior years' delinquencies were reported, for a total amount due of \$71.4 million. Please note that Morgan County did not submit data for calendar year 2004. (Prior years' data for Morgan County was included in the above calculations.)

The number of manufactured homes by county ranged from 622 in Fayette County to 8,161 in Clermont County with an average of 2,600 per county. Taxable value by county ranged from \$1.4 million in Wyandot County to \$29.4 million in Portage County. Total 2004 taxes levied (including prior years' delinquencies) ranged from \$76,318 in Wyandot County to \$3,005,525 in Franklin County.

**CALENDAR YEAR 2004 MANUFACTURED HOME VALUATION AND TAXES**

<u>County</u>	<u>Number Of Manufactured Homes</u>	<u>Taxable Value</u>	<u>Taxes Levied</u>			<u>Delinquencies</u>			<u>Total Taxes &amp; Delinquencies on Manufactured Homes</u>
			<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	
Totals	228,777	\$728,642,722	\$17,984,611	\$20,348,259	\$38,332,870	\$25,602,922	\$7,056,630	\$33,108,948	\$71,441,818
Adams	4,115	10,272,178	183,280	127,296	310,576	570,389	61,092	631,481	942,057
Allen	2,254	6,924,975	139,248	179,776	319,024	64,569	38,091	102,661	421,685
Ashland	1,544	4,406,165	106,948	106,506	213,455	58,145	26,772	84,918	298,372
Ashtabula	4,177	12,771,663	303,331	368,818	672,149	76,384	60,653	137,037	809,186
Athens	4,266	15,428,745	483,269	654,373	1,137,642	744,626	133,593	878,220	2,015,861
Auglaize	851	1,810,679	35,419	51,688	87,107	7,896	7,087	14,983	102,090
Belmont	2,475	5,891,370	143,236	119,203	262,439	78,530	15,206	93,737	356,176
Brown	4,119	14,935,940	344,282	269,512	613,794	597,531	167,827	765,357	1,379,151
Butler	5,694	17,869,727	247,881	426,040	673,920	534,668	82,411	617,079	1,291,000
Carroll	2,294	5,816,110	172,615	156,197	328,812	200,012	33,541	233,553	562,365
Champaign	1,771	6,470,511	109,549	290,852	400,401	311,883	179,444	491,327	891,728
Clark	2,958	10,700,080	301,709	257,416	559,126	155,800	45,350	201,150	760,276
Clermont	8,161	23,551,607	672,418	984,062	1,656,480	294,621	966,589	1,261,210	2,917,690
Clinton	1,481	7,761,680	202,387	202,834	405,222	389,822	75,413	465,235	870,457
Columbiana	4,980	15,899,260	382,813	548,543	931,356	814,214	132,405	946,618	1,877,974
Coshocton	2,941	6,347,002	192,767	104,256	297,022	306,521	37,228	343,749	640,771
Crawford	1,071	1,851,610	63,745	41,096	104,841	63,158	18,706	81,864	186,705
Cuyahoga	2,602	11,964,558	579,692	453,894	1,033,586	158,231	40,047	198,278	1,231,864
Darke	1,007	2,470,369	58,750	47,474	106,224	21,579	11,908	33,487	139,711
Defiance	1,328	4,461,800	102,317	104,052	206,369	62,106	42,054	104,161	310,530
Delaware	1,418	5,304,566	147,168	126,660	273,828	328,522	81,062	409,585	683,413
Erie	1,307	3,526,560	110,344	92,707	203,050	131,897	20,966	152,862	355,912

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			<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	
Fairfield	1,259	\$1,461,989	\$108,760	\$200,245	\$309,005	\$170,033	\$61,096	\$231,129	\$540,134
Fayette	622	2,388,752	123,336	0	123,336	74,854	0	74,854	198,190
Franklin	5,129	18,607,051	582,245	519,319	1,101,564	1,676,362	227,599	1,903,961	3,005,525
Fulton	1,536	6,002,160	165,667	252,003	417,670	201,605	40,619	242,223	659,893
Gallia	4,180	9,992,520	225,548	169,199	394,747	388,826	55,879	444,705	839,453
Geauga	1,466	8,000,497	203,780	261,678	465,459	186,633	68,809	255,441	720,900
Greene	812	3,228,131	67,972	75,816	143,789	53,810	14,362	68,172	211,961
Guernsey	2,740	7,043,350	185,419	147,621	333,040	424,346	47,443	471,789	804,830
Hamilton	3,021	13,556,490	301,369	803,316	1,104,685	NA	NA	449,395	1,554,080
Hancock	2,217	8,950,381	184,830	183,120	367,950	112,993	49,112	162,105	530,055
Hardin	1,223	2,497,170	72,619	55,708	128,327	28,299	20,948	49,247	177,574
Harrison	1,159	3,118,720	70,848	120,832	191,680	65,943	34,597	100,540	292,220
Henry	1,251	3,797,740	102,649	97,360	200,010	56,234	30,233	86,467	286,476
Highland	3,189	9,730,800	341,711	91,480	433,191	425,330	80,078	505,407	938,599
Hocking	2,469	7,825,290	189,625	191,857	381,482	267,120	68,698	335,818	717,300
Holmes	1,667	4,451,880	142,080	83,932	226,012	83,346	12,579	95,925	321,937
Huron	2,261	9,174,578	154,140	236,774	390,913	232,994	100,353	333,346	724,260
Jackson	3,224	9,658,630	188,771	236,672	425,443	647,832	10,732	658,564	1,084,007
Jefferson	2,845	6,862,326	156,407	158,754	315,161	747,622	249,280	996,902	1,312,063
Knox	1,206	4,698,950	43,852	66,114	109,966	133,908	58,841	192,749	302,715
Lake	2,129	9,672,670	279,101	255,930	535,031	277,362	37,264	314,626	849,657
Lawrence	5,399	17,831,960	304,600	270,331	574,931	994,090	189,264	1,183,354	1,758,285
Licking	3,166	12,568,850	322,479	293,720	616,199	352,512	122,412	474,924	1,091,123
Logan (a)	2,898	9,101,717	136,908	448,143	585,050	167,354	67,628	234,982	820,033
Lorain	3,082	14,229,976	188,596	494,021	682,617	197,151	109,571	306,721	989,339
Lucas	5,365	19,166,593	676,279	591,152	1,267,431	1,211,916	230,802	1,442,718	2,710,149
Madison	1,107	3,307,400	109,730	69,303	179,032	98,313	25,560	123,874	302,906
Mahoning	1,781	3,965,821	104,289	95,217	199,507	189,513	44,407	233,920	433,426
Marion	1,448	4,833,980	98,120	125,102	223,221	81,704	44,155	125,859	349,080
Medina	644	2,380,950	33,647	188,682	222,329	31,861	11,274	43,135	265,464
Meigs	2,840	7,652,010	156,568	166,042	322,609	304,872	81,663	386,536	709,145
Mercer	1,499	3,085,664	80,668	81,504	162,172	24,950	7,945	32,896	195,068
Miami	820	1,610,287	56,906	32,853	89,759	42,488	6,534	49,022	138,781
Monroe	1,237	3,019,180	63,986	54,311	118,297	63,798	10,248	74,047	192,344
Montgomery	3,179	7,032,166	252,621	346,251	598,872	231,524	94,430	325,955	924,826

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			<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	
Morgan (b)	1,701	\$3,543,380	\$97,862	\$93,697	\$191,559	\$147,663	\$13,173	\$160,836	\$352,395
Morrow	2,191	7,362,247	153,247	186,139	339,386	204,109	101,866	305,975	645,360
Muskingum	4,215	14,271,910	342,823	359,200	702,023	444,746	166,251	610,997	1,313,020
Noble	933	2,674,454	54,791	47,898	102,689	37,426	11,257	48,684	151,373
Ottawa	5,200	10,927,278	203,970	304,140	508,111	162,996	18,790	181,786	689,897
Paulding	1,122	2,159,119	70,063	51,258	121,322	77,130	17,600	94,731	216,052
Perry	2,973	7,697,650	220,371	256,523	476,895	650,889	90,674	741,563	1,218,458
Pickaway	3,216	9,780,176	186,010	348,790	534,800	723,903	238,387	962,290	1,497,090
Pike	3,861	8,941,720	214,547	187,462	402,008	1,086,747	111,747	1,198,494	1,600,502
Portage	6,030	29,445,366	533,708	920,637	1,454,344	737,758	346,059	1,083,817	2,538,161
Preble	706	2,287,938	34,075	38,797	72,873	78,627	19,061	97,688	170,561
Putnam	965	2,774,760	65,596	55,586	121,182	35,777	11,376	47,152	168,334
Richland	2,511	6,754,031	215,116	336,299	551,415	587,064	105,972	693,037	1,244,452
Ross	4,761	16,938,710	401,403	328,590	729,993	227,853	118,123	345,977	1,075,970
Sandusky	1,720	5,157,750	153,187	156,406	309,593	238,445	23,571	262,016	571,610
Scioto	5,292	16,345,970	370,232	365,207	735,438	618,461	167,004	785,465	1,520,903
Seneca	1,565	4,656,986	123,439	166,931	290,370	252,085	40,180	292,265	582,635
Shelby	989	3,224,130	87,955	65,383	153,338	22,594	20,613	43,207	196,545
Stark	4,013	10,943,186	245,358	309,804	555,162	287,382	81,753	369,135	924,298
Summit	2,195	6,857,342	194,902	214,251	409,153	239,879	38,851	278,730	687,883
Trumbull	4,760	13,064,561	301,636	408,394	710,029	323,997	69,529	393,527	1,103,556
Tuscarawas	4,748	17,554,630	401,495	362,947	764,442	570,588	148,381	718,969	1,483,411
Union	1,126	3,881,320	104,508	128,432	232,940	78,452	58,580	137,032	369,972
Van Wert	813	2,648,380	57,211	61,426	118,637	24,822	11,475	36,298	154,935
Vinton	2,048	6,188,690	122,525	120,425	242,951	264,369	44,373	308,742	551,693
Warren	1,129	2,952,674	76,277	76,665	152,942	138,053	57,410	195,462	348,405
Washington	4,427	12,586,130	292,601	263,384	555,985	245,159	68,420	313,579	869,564
Wayne	3,988	16,009,970	469,864	139,825	609,689	392,769	51,543	444,312	1,054,000
Williams	1,148	3,511,996	83,868	149,146	233,014	73,549	35,681	109,230	342,244
Wood	4,860	19,189,754	512,436	642,907	1,155,343	397,579	172,529	570,108	1,725,451
Wyandot	687	1,366,730	34,237	24,095	58,332	13,447	4,538	17,985	76,318

a) The breakdown of delinquency dollars is not available; estimates are shown for delinquent collections for each type of tax.

b) Did not submit 2004 data; 2003 data shown

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