

## **MANUFACTURED HOMES:**



Table MH-1  
No. 1 (2006)  
January 11, 2006

### Valuation and Taxes for Calendar Year 2005

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 \$39.9 million of taxes were levied on manufactured homes for calendar year 2005. An additional \$35.2 million in prior years' delinquencies were reported, for a total amount due of \$75.1 million. Four counties did not submit calendar year 2005 data for this report; previous year's information was used in place.

The number of manufactured homes by county ranged from 611 in Fayette County to 8,183 in Clermont County with an average of 2,559 per county. Taxable value by county ranged from \$1.4 million in Wyandot County to \$30.5 million in Portage County. Total 2005 taxes levied (including prior years' delinquencies) ranged from \$86,863 in Auglaize County to \$2,918,187 in Franklin County.

**CALENDAR YEAR 2005 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	225,167	\$738,020,838	\$15,841,546	\$24,035,749	\$39,877,294	\$26,215,902	\$9,016,622	\$35,232,525	\$75,109,819
Adams	4,283	9,826,750	162,759	139,700	302,459	579,325	90,428	669,753	972,212
Allen	2,231	6,931,501	127,689	207,828	335,516	71,026	38,020	109,045	444,562
Ashland	1,510	4,316,064	99,421	129,426	228,847	52,733	35,871	88,604	317,450
Ashtabula	4,162	13,267,177	259,210	404,761	663,971	113,760	135,306	249,066	913,038
Athens	5,863	16,571,181	422,169	819,325	1,241,494	860,361	201,535	1,061,895	2,303,389
Auglaize	830	1,774,931	28,373	45,881	74,254	6,903	5,705	12,608	86,863
Belmont	2,452	6,056,290	130,052	135,998	266,050	51,308	20,321	71,630	337,680
Brown	4,134	15,818,150	365,645	426,256	791,901	597,192	217,200	814,393	1,606,294
Butler	5,286	16,905,587	409,228	430,829	840,057	635,816	296,229	932,045	1,772,102
Carroll	2,247	5,775,430	157,445	173,308	330,753	186,498	42,372	228,870	559,624
Champaign (a)	1,841	7,631,370	87,004	330,834	417,838	78,904	300,036	378,940	796,778
Clark	2,889	10,830,524	251,572	276,374	527,946	154,008	60,329	214,337	742,283
Clermont	8,183	23,130,954	592,589	1,090,184	1,682,773	786,880	377,501	1,164,381	2,847,154
Clinton	1,504	8,052,172	177,204	226,506	403,710	372,971	79,346	452,317	856,027
Columbiana	4,924	16,506,370	335,267	624,384	959,651	867,807	174,390	1,042,197	2,001,848
Coshocton	2,761	6,515,976	174,276	132,459	306,735	344,284	60,624	404,908	711,643
Crawford	1,033	1,900,270	57,098	93,996	151,094	43,158	21,146	64,305	215,398
Cuyahoga	2,646	11,865,360	538,060	475,691	1,013,751	131,831	21,007	152,838	1,166,589
Darke	1,021	2,465,044	48,898	52,685	101,582	21,604	15,969	37,573	139,156
Defiance	1,312	4,405,543	82,918	115,588	198,507	56,482	45,902	102,383	300,890
Delaware (b)	1,418	5,304,566	147,168	126,660	273,828	328,522	81,062	409,585	683,413
Erie	1,305	3,613,890	93,749	104,891	198,640	158,708	39,328	198,036	396,676

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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	1,093	\$3,706,888	\$78,390	\$208,362	\$286,752	\$162,202	\$76,826	\$239,028	\$525,780
Fayette	611	2,313,139	52,382	80,325	132,707	39,171	38,239	77,410	210,117
Franklin	4,316	18,041,316	483,685	516,646	1,000,331	1,627,061	290,795	1,917,856	2,918,187
Fulton	1,523	5,985,110	138,713	195,795	334,508	219,620	69,052	288,672	623,180
Gallia	4,248	10,584,922	195,299	213,010	408,309	404,218	70,385	474,603	882,912
Geauga	1,462	8,204,329	181,002	285,881	466,883	153,092	89,999	243,091	709,974
Greene	857	3,698,305	61,266	106,593	167,859	62,423	22,063	84,486	252,345
Guernsey	2,583	6,676,020	164,060	157,085	321,145	413,179	66,382	479,561	800,706
Hamilton	2,976	13,441,790	255,279	861,450	1,116,728	269,063	179,263	448,327	1,565,055
Hancock	2,214	9,374,248	162,445	219,089	381,534	104,105	59,948	164,053	545,587
Hardin	1,199	2,303,130	64,946	86,892	151,838	29,658	19,675	49,333	201,171
Harrison	1,159	3,118,720	70,848	81,595	152,444	83,048	42,016	125,063	277,507
Henry	1,197	3,666,490	95,000	62,455	157,455	177,846	32,878	210,724	368,179
Highland	3,275	10,237,670	302,830	189,876	492,705	412,961	113,683	526,643	1,019,349
Hocking	2,348	7,805,210	169,698	314,232	483,930	267,924	122,776	390,700	874,630
Holmes	1,630	4,522,680	123,944	96,073	220,017	89,917	27,929	117,847	337,863
Huron	2,222	8,896,755	130,002	244,666	374,668	371,452	341,314	712,766	1,087,434
Jackson	2,953	6,247,452	167,316	261,158	428,475	642,724	140,262	782,986	1,211,460
Jefferson	2,856	6,716,097	144,727	168,708	313,435	773,571	271,002	1,044,573	1,358,008
Knox	1,182	4,732,960	39,793	69,371	109,164	137,776	70,875	208,651	317,815
Lake	2,148	10,039,778	275,642	364,166	639,808	264,071	46,542	310,613	950,421
Lawrence (b)	5,399	17,831,960	304,600	270,331	574,931	994,090	189,264	1,183,354	1,758,285
Licking	3,150	12,607,080	263,125	333,447	596,572	294,667	134,938	429,605	1,026,177
Logan	2,893	9,123,883	114,635	475,906	590,540	131,492	82,550	214,043	804,583
Lorain	3,033	14,268,397	159,798	525,651	685,449	202,828	137,753	340,581	1,026,030
Lucas	4,874	17,793,140	540,676	637,920	1,178,597	1,232,385	282,441	1,514,826	2,693,423
Madison	1,100	3,219,190	92,628	76,267	168,896	113,096	32,390	145,486	314,382
Mahoning	1,801	4,244,676	99,883	179,333	279,216	188,116	47,139	235,255	514,471
Marion	1,353	5,156,290	85,470	260,924	346,394	58,656	53,791	112,448	458,842
Medina	646	2,383,930	29,375	192,666	222,040	33,887	16,403	50,290	272,330
Meigs	2,829	8,329,650	130,905	196,701	327,606	324,091	124,605	448,696	776,302
Mercer	1,520	3,287,078	77,408	84,862	162,270	17,047	12,381	29,427	191,697
Miami	825	1,664,186	48,974	38,255	87,230	47,445	9,735	57,180	144,409
Monroe	1,260	3,317,960	57,001	57,451	114,452	58,743	14,552	73,295	187,747
Montgomery	3,151	7,178,970	211,333	410,227	621,560	207,337	109,926	317,262	938,823

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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 (c)	1,701	\$3,543,380	\$97,862	\$93,697	\$191,559	\$147,663	\$13,173	\$160,836	\$352,395
Morrow	2,194	7,449,077	136,675	209,519	346,193	194,320	105,268	299,588	645,781
Muskingum	4,179	14,414,476	289,791	386,833	676,624	405,840	187,130	592,970	1,269,594
Noble	934	2,607,720	48,555	50,660	99,215	36,231	16,389	52,620	151,835
Ottawa	4,116	11,942,849	174,365	666,337	840,702	159,571	29,226	188,797	1,029,499
Paulding	1,078	2,203,248	58,132	77,343	135,476	61,792	25,733	87,525	223,001
Perry (b)	2,973	7,697,650	220,371	256,523	476,895	650,889	90,674	741,563	1,218,458
Pickaway	2,726	9,576,625	158,784	360,766	519,550	767,021	329,716	1,096,737	1,616,287
Pike	3,796	9,222,350	212,995	366,219	579,214	1,041,754	169,792	1,211,546	1,790,760
Portage	5,989	30,472,834	461,500	1,009,688	1,471,189	666,733	381,190	1,047,923	2,519,111
Preble	719	2,428,507	26,955	44,187	71,142	61,287	21,667	82,953	154,096
Putnam	913	2,765,020	55,499	91,726	147,224	31,143	11,012	42,155	189,379
Richland	2,428	6,491,731	163,810	349,731	513,541	563,342	140,118	703,460	1,217,001
Ross	4,782	18,205,490	350,913	363,693	714,606	325,429	237,367	562,796	1,277,401
Sandusky	1,701	5,161,120	133,984	170,053	304,037	236,219	25,336	261,555	565,592
Scioto	5,291	16,598,250	321,896	394,022	715,918	605,797	250,619	856,416	1,572,334
Seneca	1,540	4,685,113	111,223	195,103	306,326	261,695	54,705	316,400	622,726
Shelby	964	3,271,150	79,847	122,084	201,931	21,123	17,981	39,104	241,035
Stark	4,027	11,495,568	218,770	365,333	584,103	300,609	105,722	406,331	990,434
Summit	2,195	7,057,283	167,924	245,849	413,773	209,857	50,263	260,120	673,893
Trumbull	4,609	13,111,746	260,554	450,488	711,042	321,263	106,013	427,275	1,138,317
Tuscarawas	4,676	17,740,060	309,123	428,889	738,011	608,549	203,003	811,553	1,549,564
Union	1,070	3,980,010	90,235	191,536	281,771	73,599	63,344	136,944	418,715
Van Wert	791	2,580,300	48,600	123,713	172,313	22,944	11,774	34,718	207,031
Vinton	2,162	6,533,890	112,478	153,496	265,974	297,057	71,252	368,308	634,282
Warren	1,032	2,892,101	62,796	82,007	144,803	115,551	72,361	187,912	332,715
Washington	4,486	13,429,550	256,988	313,780	570,768	242,581	91,278	333,858	904,626
Wayne	3,846	16,334,510	356,375	457,993	814,367	236,130	99,572	335,702	1,150,069
Williams	1,134	3,630,962	73,982	178,270	252,252	69,426	29,327	98,753	351,005
Wood	4,728	18,923,179	430,322	699,209	1,129,530	358,608	197,990	556,598	1,686,128
Wyandot	666	1,390,590	29,369	50,070	79,439	12,838	8,229	21,067	100,506

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

b) Did not submit 2005 data; 2004 data shown

c) Did not submit 2005 data; 2003 data shown

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