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Table MH-1
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MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2009

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 are not subject to the manufactured home tax.

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. Alternatively, the owner of a home meeting these conditions may elect to have the same tax treatment as homes first sited 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 \$33.7 million of taxes were levied on manufactured homes for calendar year 2009. An additional \$40.9 million in prior years' delinquencies were reported, for a total amount due of \$74.6 million. Two counties did not submit calendar year 2009 data for this report; previous year's information was used in place.

The number of manufactured homes by county ranged from 501 in Fayette County to 6,415 in Clermont County with an average of 2,445 per county. Taxable value by county ranged from \$1.4 million in Wyandot County to \$32.5 million in Portage County. Total 2009 taxes levied (including prior years' delinquencies) ranged from \$67,379 in Wyandot County to \$2,674,691 in Franklin County.

CALENDAR YEAR 2009 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	215,187	\$741,410,761	\$9,424,732	\$24,295,134	\$33,719,866	\$24,591,457	\$16,281,089	\$40,872,545	\$74,592,411
Adams	4,280	8,145,400	105,773	171,495	277,268	568,115	208,961	777,076	1,054,344
Allen	2,059	7,232,290	62,370	202,584	264,954	74,265	87,317	161,582	426,536
Ashland	1,314	4,509,490	54,189	130,639	184,828	68,419	85,278	153,697	338,524
Ashtabula	3,898	13,189,512	133,650	395,010	528,660	60,814	113,428	174,242	702,902
Athens	5,321	16,776,029	234,000	658,121	892,120	911,851	566,350	1,478,200	2,370,321
Auglaize	834	1,653,560	14,909	45,794	60,703	3,145	11,968	15,114	75,816
Belmont	2,339	7,541,730	82,289	196,302	278,591	58,081	73,946	132,027	410,619
Brown	3,723	13,117,630	175,317	292,561	467,877	602,601	326,748	929,349	1,397,227
Butler	5,507	17,398,436	539,933	189,036	728,969	501,778	400,994	902,772	1,631,741
Carroll	2,127	6,975,560	103,600	175,566	279,166	227,710	152,495	380,205	659,371
Champaign	1,974	8,267,590	57,225	175,655	232,880	262,477	309,365	571,842	804,722
Clark	2,757	10,696,021	125,642	270,511	396,153	166,325	117,375	283,700	679,853
Clermont	6,415	19,219,614	385,707	1,023,445	1,409,152	629,497	569,067	1,198,564	2,607,715
Clinton	1,556	8,690,918	106,298	178,074	284,372	325,733	133,131	458,864	743,236
Columbiana	4,781	18,372,261	203,169	564,602	767,771	1,097,809	572,814	1,670,623	2,438,394
Coshocton	2,559	6,496,257	126,368	138,554	264,922	417,500	122,676	540,176	805,098
Crawford	919	1,720,950	27,287	46,257	73,544	41,090	35,999	77,089	150,633
Cuyahoga	2,557	12,540,696	373,056	602,103	975,159	154,566	119,492	274,058	1,249,217
Darke	981	3,005,780	26,051	64,730	90,781	13,556	22,711	36,267	127,048
Defiance	1,223	3,754,360	44,712	97,431	142,143	43,622	77,367	120,990	263,133
Delaware	1,349	5,093,153	61,054	157,646	218,700	198,288	114,690	312,978	531,678
Erie	1,313	3,936,780	45,386	114,492	159,878	132,163	107,073	239,236	399,114
Fairfield	1,101	4,278,685	49,310	267,975	317,285	45,864	135,301	181,165	498,450
Fayette	501	2,305,401	41,770	89,817	131,586	35,476	60,938	96,414	228,001
Franklin	3,904	15,721,369	232,325	619,067	851,392	1,227,562	595,737	1,823,299	2,674,691
Fulton	1,426	5,775,330	74,969	189,576	264,545	131,228	172,892	304,120	568,664
Gallia	5,433	11,418,045	152,693	367,322	520,015	339,872	202,945	542,817	1,062,832
Geauga	1,471	10,876,720	94,727	321,420	416,146	127,831	149,240	277,072	693,218
Greene	883	4,726,792	44,006	315,940	359,946	90,331	53,650	143,981	503,927

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	
Guernsey	2,526	\$7,332,220	\$100,514	\$193,567	\$294,081	\$473,534	\$190,028	\$663,562	\$957,644
Hamilton	2,780	12,528,690	154,473	884,320	1,038,793	240,421	208,063	448,484	1,487,277
Hancock	2,128	9,044,639	77,012	273,793	350,805	58,681	114,112	172,793	523,598
Hardin	1,087	2,310,780	30,607	63,825	94,432	16,112	22,985	39,097	133,529
Harrison	1,124	3,938,240	42,145	105,613	147,758	87,441	113,767	201,208	348,966
Henry	970	3,364,580	48,160	104,049	152,209	44,494	59,413	103,908	256,117
Highland	2,912	9,569,990	154,185	189,606	343,791	295,550	159,008	454,558	798,349
Hocking	2,297	8,253,420	103,972	232,313	336,285	172,902	134,275	307,177	643,462
Holmes	1,509	4,282,030	80,009	117,854	197,863	41,733	37,145	78,878	276,741
Huron	2,054	6,946,465	73,205	225,807	299,012	202,990	166,033	369,023	668,035
Jackson	3,093	10,124,268	108,583	260,658	369,241	867,507	368,018	1,235,525	1,604,766
Jefferson	2,759	6,938,422	118,799	327,734	446,533	919,619	222,620	1,142,239	1,588,772
Knox	1,087	4,764,570	43,649	139,933	183,582	92,021	85,524	177,545	361,128
Lake	2,156	10,906,316	130,903	308,388	439,290	365,018	121,306	486,324	925,614
Lawrence	5,177	20,416,900	175,814	422,079	597,894	808,799	547,575	1,356,374	1,954,268
Licking	3,049	11,613,078	141,978	413,178	555,156	195,253	368,647	563,900	1,119,056
Logan	2,968	8,347,544	69,445	481,028	550,473	154,198	203,024	357,222	907,696
Lorain	2,918	12,523,465	69,375	546,631	616,006	187,251	231,655	418,906	1,034,912
Lucas	4,763	13,240,717	199,433	473,470	672,903	787,631	429,170	1,216,801	1,889,703
Madison	1,036	2,890,430	43,659	82,761	126,420	48,047	45,373	93,420	219,840
Mahoning	1,672	4,457,470	57,515	118,191	175,705	237,640	121,769	359,409	535,115
Marion	1,259	4,324,360	32,858	106,718	139,575	26,552	69,342	95,894	235,469
Medina	640	2,409,350	18,259	74,312	92,571	51,995	47,526	99,521	192,091
Meigs	2,913	8,618,504	79,956	261,710	341,666	408,429	320,160	728,588	1,070,254
Mercer	1,895	3,302,993	61,103	108,785	169,888	23,085	30,486	53,570	223,458
Miami	763	1,504,320	23,986	33,050	57,036	34,605	9,901	44,506	101,542
Monroe	1,209	3,321,290	37,942	72,720	110,662	52,370	20,967	73,337	183,999
Montgomery	2,878	5,479,203	103,042	431,105	534,147	226,366	245,410	471,776	1,005,922
Morgan	1,494	1,763,863	39,679	159,146	198,825	223,824	83,657	307,481	506,306
Morrow	1,983	7,351,380	89,286	195,049	284,335	218,857	152,052	370,909	655,244
Muskingum	3,977	15,000,390	175,699	419,001	594,700	380,387	299,577	679,965	1,274,664
Noble	889	2,898,270	30,209	67,126	97,335	54,089	31,786	85,875	183,210
Ottawa	4,103	19,393,307	109,645	626,051	735,695	165,488	115,466	280,954	1,016,649
Paulding	982	2,366,560	33,023	72,680	105,703	45,538	65,179	110,717	216,420
Perry *	2,933	8,946,422	134,009	396,960	530,969	943,205	283,046	1,226,252	1,757,221
Pickaway	2,137	7,874,989	87,001	375,733	462,734	396,125	431,214	827,338	1,290,073
Pike	3,411	9,984,730	113,074	270,407	383,481	941,858	417,669	1,359,527	1,743,008

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Portage	5,872	\$32,505,720	\$253,090	\$892,919	\$1,146,009	\$479,756	\$567,446	\$1,047,202	\$2,193,212
Preble	710	2,635,295	13,667	48,227	61,894	50,999	26,455	77,453	139,347
Putnam	802	2,490,900	29,180	61,084	90,264	31,680	18,400	50,080	140,344
Richland	2,332	6,707,178	90,937	433,011	523,948	544,537	202,288	746,825	1,270,773
Ross	4,590	17,716,640	228,420	431,156	659,576	271,090	261,603	532,693	1,192,269
Sandusky	1,610	5,461,540	86,451	241,411	327,862	322,811	94,191	417,001	744,864
Scioto	5,289	18,324,770	215,108	528,747	743,855	854,445	695,685	1,550,130	2,293,985
Seneca	1,431	4,691,986	59,288	198,585	257,873	299,054	115,971	415,025	672,898
Shelby	936	3,467,420	44,311	84,486	128,797	19,080	37,999	57,079	185,876
Stark	3,952	11,623,093	105,296	287,044	392,340	299,528	193,816	493,344	885,684
Summit	2,124	6,366,481	81,851	249,516	331,366	239,046	133,162	372,208	703,574
Trumbull	4,475	11,521,194	125,486	523,070	648,556	246,665	188,952	435,618	1,084,174
Tuscarawas	4,142	18,296,940	204,363	698,817	903,180	430,214	271,314	701,527	1,604,707
Union	994	3,853,370	47,712	134,195	181,908	71,902	120,642	192,544	374,452
Van Wert	716	2,401,290	20,910	65,168	86,078	12,665	23,756	36,421	122,499
Vinton *	1,995	6,898,940	97,932	233,131	331,063	331,770	151,334	483,105	814,168
Warren	889	2,786,000	33,028	96,486	129,515	145,908	162,317	308,225	437,740
Washington	4,475	14,339,000	169,970	375,241	545,211	283,790	240,441	524,231	1,069,442
Wayne	3,746	15,694,540	202,702	413,190	615,892	232,785	193,765	426,550	1,042,442
Williams	1,192	3,678,320	102,881	39,181	142,062	62,857	81,562	144,419	286,481
Wood	4,276	16,828,380	224,905	536,738	761,643	304,636	212,680	517,315	1,278,959
Wyandot	603	1,351,240	17,251	26,659	43,910	9,053	14,416	23,469	67,379

* Did not submit 2009 data; previous year's data shown

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