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Table MH-1
No. 17 (2011)
April 25, 2011

MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2010

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 and penalties. 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 \$32.7 million of taxes were levied on manufactured homes for calendar year 2010. An additional \$43.4 million in prior years' delinquencies were reported, for a total amount due of \$76.2 million. One county did not submit calendar year 2010 data for this report; previous year's information was used in place.

The number of manufactured homes by county ranged from 503 in Fayette County to 5,922 in Portage County with an average of 2,340 per county. Taxable value by county ranged from \$1.4 million in Wyandot County to \$32.7 million in Portage County. Total 2010 taxes levied (including prior years' delinquencies) ranged from \$71,272 in Wyandot County to \$2,769,370 in Franklin County.

CALENDAR YEAR 2010 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	207,442	\$731,457,508	\$8,241,063	\$24,495,409	\$32,736,472	\$24,390,225	\$19,038,493	\$43,428,717	\$76,165,190
Adams	4,284	6,468,610	102,791	123,188	225,979	589,064	225,714	814,778	1,040,757
Allen	2,026	6,958,350	55,993	194,068	250,061	82,916	101,784	184,700	434,761
Ashland	1,328	4,525,000	50,837	124,366	175,203	69,549	92,903	162,452	337,655
Ashtabula	3,860	13,116,075	121,918	474,528	596,446	57,503	180,448	237,951	834,397
Athens	5,015	16,808,040	221,091	677,961	899,052	942,128	630,282	1,572,410	2,471,462
Auglaize	828	1,600,060	12,912	44,614	57,526	2,807	13,420	16,226	73,753
Belmont	2,287	7,488,300	77,062	201,111	278,173	60,212	81,426	141,638	419,811
Brown	3,683	12,775,080	165,696	294,010	459,706	642,967	376,182	1,019,149	1,478,855
Butler	5,228	17,168,904	158,613	557,064	715,677	364,958	599,404	964,362	1,680,040
Carroll	2,101	8,142,650	99,281	217,363	316,644	246,406	164,207	410,613	727,257
Champaign	1,988	8,357,970	50,926	169,444	220,370	200,917	308,305	509,222	729,592
Clark	2,683	10,401,229	109,220	267,170	376,390	176,344	143,577	319,922	696,312
Clermont	5,446	18,579,252	356,242	1,007,832	1,364,074	541,956	574,684	1,116,641	2,480,714
Clinton	1,376	7,376,170	97,555	178,627	276,182	318,341	156,255	474,595	750,777
Columbiana	4,751	18,414,926	185,659	499,432	685,092	1,176,987	719,363	1,896,350	2,581,442
Coshocton	2,508	6,468,889	114,974	200,270	315,244	521,844	268,389	790,234	1,105,478
Crawford	887	1,625,040	24,019	48,169	72,188	39,044	27,894	66,938	139,126
Cuyahoga	2,522	12,022,942	349,140	627,883	977,023	146,580	137,914	284,494	1,261,517
Darke	930	2,935,050	23,851	69,034	92,885	15,995	32,122	48,116	141,001
Defiance	1,216	3,751,180	40,122	99,783	139,905	45,115	70,740	115,854	255,759
Delaware	1,341	5,448,490	55,043	177,370	232,413	256,865	169,500	426,365	658,778
Erie	1,233	3,895,680	40,811	116,351	157,162	131,657	110,280	241,937	399,099
Fairfield	1,130	4,292,955	45,933	274,914	320,847	53,134	130,247	183,381	504,228
Fayette	503	1,201,464	35,154	57,033	92,187	35,090	71,078	106,168	198,355
Franklin	3,860	15,631,711	214,026	666,707	880,734	1,211,854	676,782	1,888,636	2,769,370
Fulton	1,426	5,818,130	66,835	194,034	260,870	106,795	170,175	276,969	537,839

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Gallia	5,153	\$11,135,029	\$116,980	\$260,503	\$377,483	\$311,743	\$208,550	\$520,293	\$897,776
Geauga	1,458	10,864,210	85,636	319,964	405,600	139,021	179,054	318,075	723,675
Greene	784	4,847,575	40,553	331,778	372,331	83,654	68,208	151,862	524,193
Guernsey	2,511	7,335,730	97,035	200,967	298,002	484,791	220,152	704,943	1,002,944
Hamilton	2,736	12,429,920	141,448	891,895	1,033,342	233,977	243,725	477,702	1,511,045
Hancock	2,109	8,885,960	74,393	288,029	362,422	42,915	125,665	168,581	531,003
Hardin	1,052	1,778,280	27,769	46,791	74,560	11,445	28,473	39,918	114,477
Harrison	1,106	3,391,900	40,944	91,095	132,039	95,832	140,106	235,937	367,977
Henry	941	3,198,450	46,107	99,014	145,121	38,824	64,195	103,018	248,139
Highland	2,854	9,738,430	146,753	212,070	358,823	264,671	167,764	432,435	791,258
Hocking	2,299	8,320,660	95,716	247,340	343,056	172,594	162,020	334,614	677,670
Holmes	1,539	4,282,440	80,749	118,742	199,491	35,820	40,217	76,037	275,528
Huron	2,060	7,875,210	65,887	197,151	263,038	199,022	224,310	423,332	686,370
Jackson	3,023	10,385,532	111,494	359,865	471,359	923,133	436,819	1,359,952	1,831,310
Jefferson	2,733	6,735,131	101,745	194,776	296,520	986,567	264,162	1,250,728	1,547,249
Knox	1,058	4,696,090	42,152	138,926	181,078	97,503	100,665	198,168	379,246
Lake	2,148	10,763,934	120,132	334,610	454,743	388,347	143,579	531,926	986,668
Lawrence	5,040	20,643,970	166,247	439,319	605,566	739,376	631,626	1,371,001	1,976,567
Licking	1,985	11,942,080	144,475	412,662	557,137	184,184	183,550	367,734	924,871
Logan	2,256	8,243,050	59,168	278,372	337,539	173,909	227,699	401,608	739,147
Lorain	2,907	11,676,161	62,775	543,961	606,736	247,803	729,542	977,345	1,584,080
Lucas	4,649	13,186,380	174,977	519,363	694,340	637,251	452,709	1,089,959	1,784,299
Madison	1,020	2,914,850	38,965	87,574	126,539	42,237	63,592	105,829	232,367
Mahoning	1,697	4,606,470	51,871	125,713	177,583	226,340	138,086	364,427	542,010
Marion	1,206	4,331,540	30,859	110,345	141,204	18,775	70,701	89,477	230,681
Medina	641	2,405,830	16,785	73,945	90,730	58,753	51,342	110,095	200,825
Meigs	2,843	8,527,480	75,282	256,176	331,458	406,902	352,773	759,675	1,091,133
Mercer	1,444	3,350,370	35,271	115,297	150,567	23,735	39,334	63,069	213,636
Miami	731	1,477,950	21,764	34,233	55,997	36,946	14,936	51,882	107,879
Monroe	1,208	3,444,600	40,165	95,387	135,552	54,160	21,719	75,879	211,431
Montgomery	1,948	4,846,355	89,612	474,585	564,197	237,500	300,792	538,292	1,102,489
Morgan *	1,494	1,763,863	39,679	159,146	198,825	223,824	83,657	307,481	506,306
Morrow	1,984	7,379,510	91,718	201,145	292,863	217,080	150,425	367,505	660,368
Muskingum	3,956	14,197,540	148,529	419,869	568,398	415,131	381,955	797,086	1,365,484
Noble	880	2,962,980	27,043	71,324	98,367	56,707	35,615	92,322	190,689
Ottawa	4,074	19,811,434	99,531	676,441	775,973	164,120	142,725	306,845	1,082,817

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Paulding	955	\$2,317,770	\$31,284	\$77,670	\$108,954	\$36,837	\$62,497	\$99,334	\$208,288
Perry	2,709	9,676,880	123,735	278,549	402,284	1,069,937	412,996	1,482,933	1,885,216
Pickaway	2,040	7,780,330	68,127	377,800	445,927	393,646	501,348	894,995	1,340,921
Pike	3,423	10,038,640	111,381	271,919	383,299	941,858	417,669	1,359,527	1,742,826
Portage	5,922	32,719,480	217,665	911,021	1,128,686	482,814	691,036	1,173,849	2,302,535
Preble	704	2,547,846	11,960	48,156	60,116	52,941	27,255	80,196	140,312
Putnam	775	2,422,780	27,012	61,547	88,559	29,482	23,289	52,771	141,330
Richland	2,228	6,505,107	88,565	424,834	513,399	506,026	253,777	759,803	1,273,203
Ross	4,558	17,312,670	209,703	426,655	636,358	275,957	295,481	571,438	1,207,795
Sandusky	1,603	5,032,840	84,606	255,617	340,223	323,197	109,498	432,695	772,917
Scioto	4,993	17,974,900	185,715	540,009	725,723	561,835	767,274	1,329,109	2,054,832
Seneca	1,400	4,713,698	53,388	204,741	258,129	298,528	132,090	430,618	688,747
Shelby	923	3,427,050	41,424	97,958	139,382	20,903	43,677	64,579	203,962
Stark	3,926	10,145,840	95,723	254,975	350,697	316,121	226,606	542,726	893,423
Summit	2,115	6,246,303	74,272	252,100	326,372	261,018	160,510	421,527	747,899
Trumbull	4,475	11,521,194	125,486	523,070	648,556	246,665	188,952	435,618	1,084,174
Tuscarawas	3,941	18,172,460	182,986	529,680	712,665	365,688	265,278	630,966	1,343,631
Union	928	3,723,110	41,684	129,891	171,575	58,463	89,806	148,268	319,844
Van Wert	708	2,334,330	18,785	64,205	82,989	10,171	29,061	39,231	122,220
Vinton	1,974	6,330,830	78,259	164,712	242,971	384,982	260,479	645,461	888,432
Warren	994	2,413,880	30,686	109,489	140,175	150,619	182,632	333,251	473,426
Washington	4,582	14,906,180	160,011	399,153	559,164	312,859	275,056	587,914	1,147,078
Wayne	3,747	15,660,180	203,476	420,095	623,571	212,172	193,561	405,734	1,029,304
Williams	1,141	3,676,010	35,116	104,224	139,340	81,802	60,572	142,374	281,714
Wood	4,118	16,854,860	198,110	547,957	746,067	274,836	227,241	502,077	1,248,144
Wyandot	593	1,353,300	15,997	28,683	44,680	9,253	17,339	26,593	71,272

* Did not submit 2010 data; previous year's data shown

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