

Bulletin 11
Revised 12/02



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PROPERTY TAXATION OF MANUFACTURED AND MOBILE HOMES

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INTRODUCTION

After Am. Sub. S. B. 142 (122nd G. A.), effective March 30, 1999, Am. Sub. H. B. 163 (123rd G. A.), effective March 31, 1999, and Am. Sub. H. B. 672 (123rd G. A.), effective April 9, 2001, the taxation of manufactured and mobile homes changed dramatically. Starting with tax year 2000, manufactured and mobile homes now have three different possible property tax treatments. They can be taxed (1) **as** real property, (2) with the **depreciation schedules** using gross tax rates, or (3) **like** real property using the net tax rates, while still remaining on the manufactured home tax list. The intent of these Acts is to tax manufactured and mobile homes, as much like real property as possible.

This Bulletin discusses situs issues, the three ways to tax manufactured and mobile homes, the 1999 transition issues that are still relevant today, conveyance fees on used homes, the registration and relocation of manufactured and mobile homes, the tax assessment and collection process, and the exceptions to the manufactured home tax. Regarding the homes taxed as real property, this Bulletin will only discuss the guidelines for converting a home to real property and for reactivating the title. It will not discuss the tax procedures for homes taxed as real property, since the usual real property laws will apply once the home is converted to realty.

Appendix A contains the definitions necessary to carry out the manufactured home tax. Appendix B contains a chart summarizing the statutory provisions applicable to the taxation of manufactured and mobile homes under the three methods of taxation. Appendix C contains a list of the Revised Code sections pertaining to the taxation of manufactured and mobile homes, as they existed on December 31, 2001. Appendix D contains a list of the forms prescribed by the Tax Commissioner for this tax program along with a brief description of their uses. The official forms must be used in all counties, unless the Tax Commissioner approves the use of alternate forms. Appendix E contains the journal entry describing the contents of the manufactured home tax list and duplicate. Appendix F contains the journal entry describing the contents of the manufactured home tax bill. Appendix G contains a timetable of the key dates in the manufactured home tax year. Appendix H contains the depreciation schedules for taxing manufactured and mobile homes that acquired situs in Ohio before January 1, 2000.

This Bulletin does not discuss the homestead exemption for senior citizens, disabled persons, and surviving spouses, as it applies to manufactured and mobile homes, nor does it include a list of the statutes and forms provided for the homestead exemption program. For a discussion of the manufactured home homestead exemption, please consult the Division of Tax Equalization's Homestead Exemption Manual.

SITUS

1. Where are Homes Sitused?

On January 1 - § 4503.06(C)(3)(a)

If a manufactured or mobile home is located in Ohio on January 1 of any year, then its situs for that year is the county in which it is located on that date.

After January 1 - § 4503.06(C)(3)(b)

If a manufactured or mobile home is not located in Ohio on January 1 of any year, but is located in Ohio after that date, then its situs for that year is the county in which it is located 30 days after it is acquired or first enters Ohio.

2. When are Homes Sitused in Ohio? - §§ 4501.01(NN) and 4503.06(C)(2)

Taxation of manufactured and mobile homes is triggered by placing the home on real property, when the home is not in a dealer's, manufacturer's, or distributor's inventory. In other words, the home is not sitused in Ohio, when it is included in a dealer's inventory. Once the home is placed on other real property, it becomes taxable. If the home has situs in Ohio on January 1 of any year, a full year's tax is due and payable for that year. If the home first acquires situs in Ohio after January 1 of any year, then no tax is due and payable for that year.

3. Tax Lien - § 4503.06(C)(2)

The taxes, penalties, and interest charged on any manufactured or mobile home appearing on the manufactured home tax list constitute the first lien on that home. The lien for a tax year attaches on the first day of January and continues until the tax, including any penalty or interest, is paid.

THREE WAYS TO TAX MANUFACTURED AND MOBILE HOMES

1. Manufactured Home Tax (Using Depreciation Schedule) - § 4503.06(D)(1)

Which Homes are Taxed Using this Method?

If the home acquired situs in Ohio **before January 1, 2000**, and is not taxed on the real property tax list, it remains subject to the tax calculation using the depreciation schedules with the real property gross rates until the home is transferred, or the owner elects to have the home taxed like real property (see below).

How is the Taxable Value of a Home Determined?

The taxable value of a manufactured or mobile home taxed using the depreciation method is 40% times the "cost to the owner, or market value at the time of purchase, whichever is greater," times a percentage from one of two depreciation schedules, depending on whether the home was purchased furnished or unfurnished (see Appendix H). The applicable percentage is the one that corresponds to the year of ownership by the current owner.

For example, if a new, unfurnished home was purchased in October 1999, no tax was due for 1999 because the home did not have situs on January 1, 1999. Moreover, it should be taxed with the depreciation schedules for 2000 and all future years, unless an election is made (see pages 4 and 5), because the home had situs before January 1, 2000. Finally, since 2000 is the second year in which the home is owned, the percentage used in 2000 is 90%, the one that relates to the second calendar year. See 1962 Ohio Att'y Gen. Op. 3394.

In determining the greater of the cost to the owner or market value at the time of purchase for years following the year of purchase, market value includes only the improvements existing at the time of purchase. The cost figure, however, includes all improvements added to the home, whether they were part of the home at the time of purchase or added at a later time. 1962 Ohio Att'y Gen. Op. 2999. In other words, the value used in the depreciation method of taxation does not necessarily stay the same throughout the home's life. The cost of improvements added to the home after the initial purchase, like skirting and awnings, should be added to the original cost, when calculating taxable value for tax years following the year in which the improvement was added.

2. Manufactured Home Tax (Taxed Like Real Property) - § 4503.06(D)(2), (4), (L)

Which Homes Must be Taxed Using this Method?

If the home is transferred or first acquires situs in Ohio **on or after January 1, 2000**, the home is taxed like real property, beginning with the year following the year of transfer or the year following the year in which situs is first acquired in Ohio. The effective tax rate for class I real property (res/ag) is used along with the 10% rollback and the 2½% homestead exemption, if applicable. The assessable value of the home is its true market value times 35%. The home taxed like real property remains on the manufactured home tax list, and the taxes are billed and settled at the same times as other manufactured or mobile homes. The values of such homes are **not** included on the real property abstract.

When can Election to be Taxed Like Real Property be Filed?

The owner of a manufactured or mobile home that is taxed using the depreciation schedules may elect to have the home taxed like real property by filing a written request with the county auditor by December 1 of any year. The DTE Form 55, Election to Have a Manufactured or Mobile Home Taxed Like Real Property, was prescribed for this purpose. Prior to making the election, all manufactured home taxes assessed under the depreciation method must be paid. The home will first be taxed like real property for the year following the year in which the election is made.

How is Value of Home Determined?

The county auditor appraises a home taxed like real property at its true value, including any additions and fixtures, but excluding any furnishings in the home. The auditor should consider all factors relating to the home's value, including its age, its capacity to function as a residence, and any obsolescence. The sale price of a home sold in an arms' length sale is considered the home's true value for tax purposes, if the sale occurred "within a reasonable length of time prior to the determination of true value." In other words, a home's value can first be changed to the sale price for the year following the year of sale. However, if after the sale the home loses value due to a casualty or gains value due to an addition or fixture, the sale price is no longer considered the home's true value.

The auditor views and appraises each home taxed like real property at least once in each six-year period for the same tax year that real property in the county is reappraised and updates those values in the third year following the reappraisal. The appraiser may enter the home to view the additions or fixtures that have been added since the last appraisal. The auditor follows the procedures set forth in § 5713.01 and § 5713.03 for appraising real property. These values appear on the manufactured home tax list and do not affect the tax reduction factors. Consequently, the DTE will neither be ordering these appraisals nor reviewing the appraised values.

What Valuation Notices are Sent to Owners?

The auditor must notify the owner in writing, by mail or in person, of any change in true value at least 30 days before the issuance of the tax bill that reflects the change. Failure to receive the notice does not invalidate the true value that the auditor places on the home.

What is the Valuation Complaint Process?

Any owner or other person or party listed in § 5715.19(A)(1) may file a complaint against the true value of the home with the county board of revision by March 31 of the current year or the first-half collection due date, whichever is later. For example, if the first-half tax payment is due by the statutory deadline of March 1, the valuation complaint filing deadline is March 31. If the first-half tax payment deadline is extended to a date beyond March 31, say to April 15, then the valuation complaint filing deadline will also be April 15. The board follows the procedures in §§ 5715.11 to 5715.19. Overpayments are refunded in the manner provided in § 5715.22. This complaint process only applies to manufactured or mobile homes that are taxed like real property, not to the homes still using the depreciation schedules.

3. **Converted to Real Property (Taxed As Real Property) - § 4503.06(B)**

Which Homes Must be Taxed Using this Method?

A manufactured or mobile home that acquires situs in Ohio or is transferred **on or after January 1, 2000**, and that meets the following **three conditions** is taxed on the real property tax list: (a) the home is affixed to a permanent foundation; (b) the home is located on land owned by the owner of the home; and (c) the certificate of title was inactivated by the clerk of the court of common pleas that issued it.

Once a home meets the first two conditions (and no outstanding lien exists against the home), the home owner must surrender the title to the county auditor within fifteen days. The auditor shall deliver the certificate of title to the clerk of the court of common pleas who issued it. The clerk will inactivate the title and retain it for thirty years. If an outstanding lien exists against the home, before the title can be inactivated, the homeowner either must pay off the remaining balance or, with the lienholder's consent, must execute and deliver to the lienholder a mortgage on the home and land on which the home is located in the amount of the remaining balance. O.R.C. § 4505.11(H).

When can Owner Elect to Convert Home to Real Property?

A manufactured or mobile home that acquired situs in Ohio or ownership was transferred before January 1, 2000, and that meets the following **four conditions** is taxed on the real property tax list: (a) the home is affixed to a permanent foundation; (b) the home is located on land owned by the owner of the home; (c) the owner of the home elected to have the home taxed as real property and surrendered the certificate of title to the county auditor together with proof that all manufactured home taxes were paid; and (d) the certificate of title was inactivated by the clerk of the court of common pleas that issued it. Real property treatment will begin the year following the election. **Note:** Homes that were converted to, and taxed as, real property for tax year 1999 will remain subject to the real property tax for tax years 2000 and thereafter without filing an election, unless the title is reactivated (see below).

How can Owner Reactivate the Title?

The owner of a manufactured or mobile home that is taxed as real property must apply to the clerk of court to reactivate the certificate of title that was inactivated under § 4505.11(H)(3), if the home is no longer affixed to a permanent foundation or the home is not located on land owned by the owner of the home. The title must be reactivated because the home no longer meets the conditions to be taxed as real property. The most common situation requiring the reactivation of the title would be the sale or trade-in of the home. The title would be necessary to sell and move the home. Upon application, the clerk will issue a new certificate of title only if all three of the following are attached to the owner's application: (a) an endorsement of the county treasurer that all real property taxes charged against the home for all preceding tax years have been paid; (b) an endorsement of the county auditor that the home will be removed from the real property tax list; and (c) proof that no outstanding liens exist against the home or, if such liens exist, that the lienholder has consented to the reactivation of the title. O.R.C. § 4505.11(H)(4).

1999 TRANSITION ISSUES - YEAR-END PURCHASES

1. New Home Acquired from 12/2/99 to 12/31/99

Since situs occurs either on January 1 or 30 days after a manufactured or mobile home enters a county, a new home purchased from a dealer and placed on real property from December 2, 1999, to December 31, 1999, obtained situs on January 1, 2000. Hence, it should have been taxed like real property for tax year 2000. Thereafter, the home will continue to be taxed like real property, unless the home is converted to real property (taxed as real property).

2. Used Home Acquired from 12/2/99 to 12/31/99 - With Situs on January 1, 1999

A used home purchased from a dealer and placed on real property from December 2, 1999, to December 31, 1999, that had situs on January 1, 1999, should have been taxed using the depreciation schedules for 2000, unless the owner elected in 1999 to be taxed like real property for 2000. Thereafter, the home will continue to be taxed using the depreciation schedules (if no election was made in 1999), until the home is transferred (taxed like real property), the owner elects to have the home taxed like real property, or the home is converted to real property (taxed as real property).

3. Used Home Acquired from 12/2/99 to 12/31/99 - Without Situs on January 1, 1999

A used home purchased from a dealer and placed on real property from December 2, 1999, to December 31, 1999, that was in the dealer's inventory on January 1, 1999, or otherwise not sited in Ohio in 1999, should have been taxed like real property for 2000. Thereafter, the home will continue to be taxed like real property, unless the home is converted to real property (taxed as real property).

4. Homes Acquired Prior to 12/2/99

Any home acquired prior to December 2, 1999, will have obtained situs in Ohio by December 31, 1999, at the latest. Since situs was acquired before January 1, 2000, that home should have been taxed using the depreciation schedules for 2000, unless the owner elected in 1999 to be taxed like real property for 2000. Thereafter, the home will continue to be taxed using the depreciation schedules (if no election was made in 1999), until the home is transferred (taxed like real property), the owner elects to have the home taxed like real property, or the home is converted to real property (taxed as real property).

5. Correction of Errors

If any home was taxed improperly at transition based on the above guidelines, and the correct tax is **less** than the amount billed, refunds should be issued for prior years and the home should be taxed under the correct method prospectively, starting with the current year. See item 10 on page 17 of this Bulletin. However, if the correct tax is **more** than the amount billed, omitted taxes **cannot** be charged for the difference because the statute providing for omitted taxes only applies to homes that completely escaped taxation. See item 11 on page 17 of this Bulletin. In this latter situation, the correct tax method should only be applied prospectively, starting with the current year.

CONVEYANCES (FEES AND TAXES) – §§ 319.54, 322.02, AND 4503.061(E)

1. Which Homes are Subject to Fees?

Used Homes are Subject to Fees

The sale of a used manufactured or mobile home is subject to the mandatory and permissive conveyance fees, instead of the sales tax. DTE Forms 100M (taxable conveyance) and 100M(EX) (exempt conveyance), were prescribed for this purpose. DTE Form 101, Statement of Conveyance of Homestead Property, was revised to accommodate both real property and manufactured homes. NOTE: both the mandatory transfer fee and the permissive transfer tax are collectively known as conveyance fees.

New Homes are Not Subject to Fees

A new manufactured or mobile home is not subject to the conveyances fees. Rather, the dealer pays a sales tax directly to the State based on the dealer's cost.

2. Can Counties Levy Permissive Transfer Taxes?

The board of county commissioners must pass a separate resolution to enact the permissive manufactured home transfer tax. However, the rate must equal the existing permissive real property transfer tax rate adopted by resolution. In other words, the board cannot adopt a permissive manufactured home transfer tax, unless it has already adopted an equal permissive real property transfer tax.

3. Where are Transfer Fees and Taxes Paid?

The conveyance fees are paid by the grantor (seller) to the county auditor of the county where the home is located immediately before the transfer. NOTE: no conveyance fees can be charged in Ohio, when the owner of a home with an out-of-state title brings that home into Ohio and applies for an Ohio title.

4. How is Title Transferred?

General Rules

Before the clerk of court can transfer title, the county **treasurer** must provide an endorsement that the home has been registered for each year of ownership and that all manufactured home taxes imposed under § 4503.06 have been paid or that no tax is due, and the county **auditor** must provide an endorsement that the conveyance fees have been paid. If all the property taxes have not been paid, the county treasurer collects all the taxes due for the year of transfer and for the five preceding years for all counties where the home had situs in those years. Upon collection, the treasurer distributes those tax revenues to the county treasurers of the counties where the taxes became due and payable. Upon payment of those taxes, the county auditor removes all remaining taxes from the manufactured home tax list and the delinquent manufactured home tax list. The clerk of court then issues a certificate of title to the grantee (buyer) free and clear of all liens for manufactured home taxes.

Title Transfers When Home is Repossessed

A financial institution that is repossessing a manufactured or mobile home must pay the required taxes (under General Rules above) to get the title in the institution's name. Moreover, that institution must register the home and continue to pay the manufactured home tax until it transfers the title to another owner.

5. What is the Entry Fee?

The transfer of a used manufactured or mobile home is subject to the 50¢ fee in § 319.54(F)(2). The entry fee should be charged on any used home transferred in the county auditor's office on or after April 9, 2001, even if the sale occurred before that date (e.g., sold in 2000 but not transferred on the auditor's records until 2002), and whether the transfer is conveyance fee taxable or exempt.

6. Transitional Issues

Since the sales of used homes became conveyance fee taxable starting January 1, 2000, a used manufactured or mobile home sold in 1999 or earlier is subject to the sales tax and not the conveyance fees, even if the title is transferred in 2000 or later. A used home sold in 2000 or later is subject to the conveyance fees and not the sales tax. See the definition of "sale" in Appendix A. Also, a new home sold in 1999 is subject to the sales tax based on the full sales price, which is paid by the purchaser to the clerk of court, even if the title is transferred in 2000 or later. A new home sold in 2000 or later is subject to the sales tax based on the dealer's cost, and it is paid by the dealer to the State.

7. Most Common Transfers Exempt from the Conveyance Fees

(see O.R.C. § 319.54(F)(3) for a complete list)

Political Subdivisions

To or from a political subdivision (includes school districts). See item 6(a) on DTE Form 100M(EX).

Gifts

To evidence a gift between spouses, or between parent and child or the spouses of either. See item 6(c) on DTE Form 100M(EX).

Tax Sales

On sale for delinquent taxes or assessments. See item 6(d) on DTE Form 100M(EX).

Court Orders

Pursuant to court order, if the transfer is not the result of a sale ordered by the court. See item 6(e) on DTE Form 10M(EX). Generally, this exemption applies to court ordered transfers from a decedent's estate or to a divorced spouse upon settlement of the marital assets.

Minimal Value

When the value of the home or the value of the interest conveyed does not exceed \$100. See item 6(i) on DTE Form 100M(EX). For example, if the home's fair market value is \$1000, but only \$100 was paid for it, this provision would not exempt the transfer from the conveyance fees. The conveyance fees are based on the \$1000 value, not on the consideration paid.

Trade-Ins

When the home is traded to a manufactured or mobile home dealer as part of the consideration for the purchase of a new manufactured home or a new mobile home from that dealer. See item 6(j) on DTE Form 100M(EX). The definition for "new manufactured home" and "new mobile home" is in O.R.C. § 5739.0210(A)(4). See Appendix A.

Repossession

On repossession of the home by a financial institution or other creditor. See item 6(l) on DTE Form 100M(EX).

RELOCATION OF MANUFACTURED AND MOBILE HOMES – § 4503.061(H)

1. The Relocation Notice

The relocation notice is a one-foot square yellow sign, containing the name of the home owner, the home's registration number or vehicle identification number, the county and the address or location to which the home is being moved, the county in which the notice is issued, and the words, "Manufactured Home Relocation Notice." The notice must be attached to the rear of the home.

2. General Rules for Relocation Notices

Before a manufactured or mobile home that is subject to the manufactured home tax under § 4503.06 can be moved from one address in Ohio to another address within or outside Ohio, the owner must obtain a relocation notice from the county auditor at a cost of \$5.00. The fee is deposited in the real estate assessment (REA) fund. To get a relocation notice when the home is being moved without a change in ownership, all manufactured home taxes charged to the home during the period of ownership of the owner seeking the notice must be paid. If the person seeking the notice is a new owner or a reposessor of the home, then only the current year's and preceding five year's taxes must be paid at the time of getting the notice. A relocation notice is valid until December 31 of the year it is issued. Homes that are exempt from the manufactured home tax or are being taxed as real property at the time of relocation are not required to get a relocation notice. However, the individual moving the home might want to obtain a relocation notice to avoid being stopped by law enforcement personnel.

3. Relocation Notices for Homes Purchased from a Dealer

If the home is purchased from a dealer, the owner gets the relocation notice from the dealer at no cost. The county auditor must provide those notices to the dealers without charge. Within 30 days after purchase, the dealer must provide the county auditor of the county in which the home is to be located a written notice, containing the purchaser's name, the home's registration number or vehicle identification number, and the address or location to which the home is to be moved. If a dealer fails to provide the auditor of the county to which the home is relocated the required written notice within 30 days after purchase, that auditor shall impose a \$100 penalty upon the dealer. The penalty is deposited in the REA Fund.

4. Penalty on Owner and Mover

If the county auditor discovers that a home was moved without the required relocation notice, the auditor shall impose a \$100 penalty upon the home owner and upon the person who moved the home (if the owner was not the mover). The penalties are deposited in the REA Fund. If the owner's penalty is unpaid, it constitutes a lien on the home and the auditor adds the penalty to the manufactured home tax list for collection. If the home is relocated from one county to another county in Ohio and that second county auditor imposes the penalty, that second county auditor, upon collection of the penalty, must send it to the first county auditor.

REGISTRATION OF MANUFACTURED AND MOBILE HOMES

Two types of registration systems exist: permanent registration and annual registration. The county auditor chooses the system the county will use. The two systems are described below.

1. Permanent Registration System - § 4503.061(C)

When Does a Home Need to be Registered?

When a manufactured or mobile home first acquires situs in, or is relocated to, any county, the owner must register the home, on DTE Form 41, with the county auditor of the county where the home has its situs within 30 days after the home is relocated or first acquires situs in that county.

What Documents are Required to Register a Home?

For the first registration in a county, the owner must present to the county auditor the following: (1) a certificate of title, a certified copy of the certificate of title, or a memorandum certificate of title; (2) proof, as required by the auditor, that all taxes due and required to be paid have been paid; and (3) proof that any required relocation notice was obtained. If the owner does not possess the certificate of title or proper copy thereof at the time of first registration, the auditor registers the home without that document. The owner must present that title or copy thereof to the auditor within 14 days after the owner obtains possession of that document.

What is a Registration Stamp?

When a home is first registered in a county, and all taxes due, if any, have been paid for the current year and the preceding five years, the county treasurer stamps the owner's title or copy thereof with a "registration" stamp.

What is a Certificate Evidencing Registration?

If any taxes were paid at the time of first registration, the county treasurer issues a "certificate evidencing registration" by stamping "paid" on the taxpayer's copy of the tax bill.

What is a Proper Decal?

After registration is complete, the county treasurer issues a permanent decal, DTE Form 46, to be displayed on the street side of the home.

What Happens After First Registration?

For each year after the first registration, and after the total tax due has been paid for that year, the county treasurer issues a "certificate evidencing registration" by stamping "paid" on the taxpayer's copy of the tax bill.

What is the Penalty for Failure to Register?

The county auditor imposes a \$100 penalty on any manufactured or mobile home owner who fails to register his home within 30 days after acquiring situs in the county. The penalty is deposited in the REA Fund. If the owner fails to pay the penalty, the penalty constitutes a lien against the home, and the auditor adds the penalty to the manufactured home tax list for collection. O.R.C. § 4503.061(G).

2. Annual Registration System - § 4503.061(D)

When Does a Home Need to be Registered?

Same as under Permanent Registration System (see above).

What Documents are Required to Register a Home?

Same as under Permanent Registration System (see above).

What is a Registration Stamp?

Same as under Permanent Registration System (see above).

What is a Certificate Evidencing Registration?

Same as under Permanent Registration System (see above).

What is a Proper Decal

After registration is complete, the treasurer issues an annual decal, DTE Form 47, to be displayed on the street side of the home.

What Happens After First Registration?

For each year after the first registration, and after the first-half tax bill for the current year has been paid, the county treasurer issues a “certificate evidencing registration,” by stamping “paid” on the taxpayer’s copy of the tax bill, and an annual decal. The county auditor has the option of requiring the owner annually to present the title or copy thereof to the county treasurer at the time of making the first-half tax payment to be stamped with a “registration” stamp.

What is the Penalty for Failure to Register?

Same as under Permanent Registration System (see above).

THE ASSESSMENT AND COLLECTION PROCESS

1. Tax List and Duplicate - § 4503.06(D)(3)

Delivery and Contents

The county auditor shall place the assessable value and the amount of tax, together with the other information required by the Tax Commissioner, on the tax list and deliver a duplicate of the list to the county treasurer by January 15 of each year. For the complete, required contents of the tax list and duplicate, see Appendix E. Such list and duplicate includes all manufactured and mobile homes subject to the manufactured home tax, whether taxed using the depreciation schedules or taxed like real property.

Extension to Deliver the Duplicate

In case of an emergency, the Tax Commissioner may extend the time for delivery of the duplicate for a maximum of 15 days, upon written application from the county auditor on DTE Form 57. If an extension to deliver the duplicate is granted, the time period for the payment of taxes is extended for a like period of time for both collection periods. For example, if the full 15-day duplicate extension is granted, then the first- and second-half due dates are automatically extended from March 1 and July 31 to March 16 and August 15, respectively.

2. Manufactured Home Tax Bill - § 4503.06(D)

The county treasurer prepares and mails, at least 20 days before the due dates for each collection period, to each person listed on the tax duplicate a tax bill with information prescribed by the Tax Commissioner. Each summer the Tax Commissioner will issue a journal entry, describing the contents of the manufactured home tax bill for the following year. For the most recent tax bill contents journal entry, see Appendix F.

3. Due Dates for the Manufactured Home Tax - § 4503.06(D)(3), (F)

Situs After January 1

If the home first acquires situs in Ohio after January 1, no tax is due for that year.

Situs on January 1

If the home has situs in Ohio on January 1, one-half of the tax is due by March 1, and the balance is due by July 31. The owner may pay the entire year's tax by March 1.

Extensions to Pay Taxes

If the county auditor is granted an extension to deliver the duplicate to the county treasurer, the time period for the payment of taxes is extended for a like period of time for both collection periods. For example, if the full 15-day duplicate extension is granted, then the first- and second-half due dates are automatically extended from March 1 and July 31 to March 16 and August 15, respectively. If the county auditor has not been granted an

extension to deliver the tax duplicate to the county treasurer and the treasurer needs an extension beyond the statutory tax collection due dates, the treasurer may request such an extension for up to 15 days from the Tax Commissioner on DTE Form 58. If the treasurer needs a collection extension beyond 15 days after the statutory due dates, then the same form may be filed but with the signatures of both the county auditor and treasurer.

4. Prepayment Plans - § 321.45

County treasurers can offer prepayment plans to manufactured or mobile home owners, whether their homes are taxed with the depreciation schedules or taxed like real property, for the payment of current taxes. These plans should be handled in the same manner as the written prepayment agreements for real property taxes.

5. Contracts With Financial Institutions - § 323.611

At the request of the county treasurer, the board of county commissioners may enter into a contract with any financial institution for the receipt of manufactured home tax payments by mail in the same manner as is done for real property tax payments.

6. Distribution of Taxes and Fees - §§ 321.24(H) and 4503.06(I)

Settlement Dates

The manufactured home taxes and fees are settled and distributed semiannually. The first-half settlement deadline is April 15. The second-half settlement deadline is September 15. If the collection deadline has been extended, the time for making the settlement is extended for a like period of time.

Fees

The regular, auditor and treasurer fees in § 319.54(A) (county auditor) and § 321.26(A) (county treasurer) are **not** applicable to the manufactured home taxes. However, two other fees do apply in their place: (1) a county auditor's fee for compensation of 4% and (2) a county treasurer's fee of 2% of the taxes collected. The auditor and treasurer fees are paid into the county treasury to the credit of the county general revenue fund.

The regular, real estate assessment fees under § 319.54(B) also apply to the manufactured home taxes. The real estate assessment fees are paid into the county treasury to the credit of the REA Fund.

Distribution of Taxes

The balance of the taxes collected, after deduction of the fees, is distributed among the taxing subdivisions in the same ratio they were collected. Hence, manufactured home taxes collected on the gross tax rates (homes taxed using the depreciation schedules) are distributed on the gross rates and those collected on the effective tax rates (homes taxed like real property) are distributed on the effective rates.

7. Late Payment Penalties and Remissions - §§ 4503.06(G) and 5715.39

Calculation of Penalty

The penalty for late payment is 10% of the total amount of unpaid current taxes for all manufactured and mobile homes, whether they are taxed using the depreciation schedules or taxed like real property. Also, the second-half penalty is calculated on the total unpaid amount of current taxes, including the first-half penalty, in a manner similar to real property.

Waiver of Half the Penalty

If the full amount of the taxes due at either semiannual collection due date is paid within ten days after that due date, the county treasurer waives the collection of, and the county auditor remits, one-half of the late payment penalty.

Penalty Remission Process

All manufactured and mobile homes, regardless of the method of taxation, are eligible to apply for the remission of late payment penalties from the Tax Commissioner. The same four reasons for remission that are available for real property are also applied to manufactured homes. The taxpayer should complete DTE Form 23A and file with the county treasurer, who will forward it to the Ohio Department of Taxation, Tax Equalization Division.

8. Interest on Delinquent Taxes - § 4503.06(G)(2)

Interest Charge Dates

Interest is charged on all delinquent manufactured home taxes, regardless of the method of taxation, in a manner similar to real property, at a rate set by the Tax Commissioner (§ 5703.47). Interest is charged on two dates in each year. The first interest charge occurs on the first day of the month following the second-half due date. The second interest charge occurs on the first day of December.

First Interest Charge - Example

Assuming that no second-half collection extension was granted, the first interest charge in 2002 will occur on August 1, 2002. That interest charge will be for the interest that accrues from December 1, 2001, to July 31, 2002, on all delinquent taxes other than current taxes. The interest charge is based on the taxes that were delinquent on both December 1, 2001, and July 31, 2002. In other words, if all those delinquent taxes are paid by July 31, 2002, no interest is charged on August 1, 2002.

Second Interest Charge - Example

On December 1, 2002, interest will be charged on all delinquent taxes, including current taxes. This interest charge will be for the interest that accrues from August 1, 2002, assuming that no second-half collection extension is granted, to November 30, 2002.

9. Treatment of Delinquent Taxes

Delinquent Manufactured Home Tax List - § 4503.06(H)(2)

Within 30 days after the second-half settlement, the county auditor delivers to the county treasurer a delinquent manufactured home tax list containing delinquent current and prior years' taxes. The auditor updates and publishes this delinquent list annually in the same manner that delinquent real property tax lists are published. The auditor apportions the cost of publishing the list among the taxing units in proportion to the amount of delinquent taxes on that list attributable to each such unit.

Delinquent Tax Bill - § 4503.06(D)(6)(b)

After the county treasurer receives the delinquent manufactured home tax list, the treasurer **may** prepare and mail to each person listed thereon an additional tax bill showing the total amount of delinquent taxes charged against the home. Such bill includes a notice that the interest charge prescribed under § 4503.06(G) has begun to accrue and will be charged on December 1, unless all delinquent amounts are paid by November 30.

Enforcement of Tax Lien - § 4503.06(H)(3)

If the delinquent taxes are not paid within 60 days after the delinquent manufactured home tax list is delivered to the county treasurer, the treasurer enforces the lien for taxes against the owner of the manufactured or mobile home following the procedures for the recovery of delinquent real property taxes in sections 323.25 to 323.28. If the court finds that the person is indebted to the state, judgment is rendered in favor of the treasurer, who may enforce that judgment by sale of the home.

Delinquent Tax Contract - § 323.31

County treasurers can offer delinquent tax contracts to manufactured or mobile home owners, whether their homes are taxed using the depreciation schedules or taxed like real property. The contract can be entered into at any time before commencement of a civil action by the treasurer to enforce the tax lien. The homeowner is entitled to at least one opportunity to enter into such a contract to pay delinquent taxes in installments. However, the treasurer determines the term of the contract, which cannot exceed five years. NOTE: the 2-year minimum contract for owner-occupied residential real property is **not** available for manufactured and mobile homes.

Uncollectible Taxes - § 4503.06(K)

If the county treasurer and county prosecutor agree that a charge on the delinquent manufactured home tax list is uncollectible, they certify that determination with the reasons therefor to the county board of revision. If the board determines that the amount is uncollectible, it will certify its determination to the county auditor, who strikes the item from the list. The delinquent amount is not required to appear on the delinquent list for any specific number of years before removal can be obtained by this method.

10. Refunds - §§ 4503.06(M) and 4503.0611

For Clerical Errors

If the county auditor determines that any manufactured home tax was erroneously charged as a result of a clerical error as defined in § 319.35, the county auditor with the approval of the board of revision removes the erroneous charges on the manufactured home tax list or delinquent manufactured home tax list and refunds those charges that have been collected, with interest, in the same manner as prescribed in § 319.36 for real property.

For Destroyed or Damaged Manufactured or Mobile Homes

If a home is destroyed or damaged, the owner must file DTE Form 49 with the county auditor where the home is located by January 31 following the year in which a destruction or damage occurred to obtain a tax refund (if the taxes have been paid) or a tax waiver (if the taxes have not been paid). If the destruction or damage occurs in the first six months of the year, the tax reduction equals 100% of the tax on the reduction in value of the home caused by the destruction or damage. If the destruction or damage occurs in the last six months of the year, the tax reduction equals 50% of the tax on the reduction in value of the home caused by the destruction or damage. NOTE: the tax refund or waiver application only applies to the taxes for the tax year in which the destruction or damage occurred.

11. Omitted Taxes - § 4503.06(D)(5)

For Homes Not on Tax List

Any manufactured or mobile home that was omitted from the tax list will be taxed like real property, if no manufactured home taxes were paid and the home was not exempt from paying those taxes for the years for which the taxes were not paid. This result obtains even though the home acquired situs in Ohio before January 1, 2000. NOTE: the five-year limit in § 5713.20 for omitted real property taxes is **not** applicable to manufactured or mobile homes.

Example

If the auditor discovers in 2002 that a home entered the county in 1992, but was not registered and no taxes were paid, the auditor will calculate the unpaid taxes using the taxed-like-real-property method for tax years 1993 through 2002 and place the total amount on the current tax list, along with the \$100 penalty for failure to register within 30 days after acquisition or entering the county.

When to Place on Tax List

If the discovery is made in sufficient time to include the omitted taxes on a tax bill that is mailed at least 20 days before a semiannual due date, then those taxes may be placed on that tax list. Otherwise, they will first appear on the following year's tax list. The omitted taxes are calculated as simple taxes without any late payment penalties or interest added. NOTE: the omitted tax contract to pay omitted taxes in installments for real property under § 5713.20 is **not** available for manufactured and mobile homes.

HOMES NOT SUBJECT TO THE MANUFACTURED HOME TAX – § 4503.06(C)(1), (E)

1. Six Exceptions

A manufactured or mobile home is **not** subject to the manufactured home tax if:

- it is taxed as real property under § 4503.06(B);
- it is taxed as personal property under § 5709.01 (a home used as a residence cannot be taxed under § 5709.01);
- it bears an out-of-state license plate, unless the home is in Ohio in excess of 30 days in any calendar year;
- the Tax Commissioner, pursuant to § 5715.27, has exempted the home from taxation under one of the provisions of Chapter 5709 (DTE Form 25 was prescribed for this purpose);
- it is a travel trailer or park trailer (see Appendix A for definitions) and is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility; or
- it is a travel trailer or park trailer and satisfies the conditions in § 4503.06 (E)(3).

2. Travel Trailer and Park Trailer Exception - § 4503.06 (E)(3)

A travel trailer or park trailer is subject to the manufactured home tax if it has situs longer than 30 days in one location and is connected to existing utilities, **unless** either of the following applies:

- the situs is in a state facility, a recreational vehicle park, a recreation camp, a combined park-camp, or a temporary park-camp (see Appendix A for definitions); or
- the situs is in a camping or park area that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots for the express or implied purpose of occupancy by either self-contained recreational vehicles or by dependent recreational vehicles (see Appendix A for definitions).

**APPENDIX A –
DEFINITIONS**

1. Manufactured Home –

"means a building unit or assembly of closed construction that is fabricated in an off-site facility and constructed in conformance with the federal construction and safety standards established by the Secretary of Housing and Urban Development pursuant to . . . 42 U.S.C.A. 5401, 5403, and that has a permanent label or tag affixed to it, as specified in 42 U.S.C.A. 5415, certifying compliance with all applicable federal construction and safety standards." O.R.C. § 3781.06(C)(4).

The federal definition of a manufactured home is the same as the definition that used to be in § 4501.01 of the Ohio Revised Code prior to SB 142: "'manufactured home' means a structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or forty body feet or more in length, or, when erected on site, is three hundred twenty or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and clerical systems contained therein." 42 U.S.C.A. 5402(6).

2. Mobile Home –

"means a building unit or assembly of closed construction that is fabricated in an off-site facility, is more than thirty-five body feet in length or, when erected on site, is three hundred twenty or more square feet, is built on a permanent chassis, is transportable in one or more sections, and does not qualify as a manufactured home as defined in . . . [§ 3781.06(C)(4)] or as an industrialized unit as defined in . . . [§ 3781.06(C)(3)]." O.R.C. § 4501.01(O).

3. Travel Trailer –

"means a nonself-propelled recreational vehicle that does not exceed an overall length of thirty-five feet, exclusive of bumper and tongue or coupling, and contains less than three hundred twenty square feet of space when erected on site. 'Travel trailer' includes a tent-type fold-out camping trailer as defined in . . . [§ 4517.01]." O.R.C. § 4501.01(Q)(6)(a).

4. Park Trailer –

"means a vehicle that is commonly known as a park model recreational vehicle, meets the American national standard institute standard A119.5 (1988) for park trailers, is built on a single chassis, has a gross trailer area of four hundred square feet or less when set up, is designed for seasonal or temporary living quarters, and may be connected to utilities necessary for the operation of installed features and appliances." O.R.C. § 4501.01(Q)(6)(e).

5. Self-contained Recreational Vehicle –

"means a recreational vehicle that can operate independent of connections to sewer and water and has plumbing fixtures or appliances all of which are connected to sewage holding tanks located within the vehicle." O.R.C. § 3733.01(E).

6. Dependent Recreational Vehicle –

"means a recreational vehicle other than a self-contained recreational vehicle."
O.R.C. § 3733.01(F).

7. Portable Camping Units –

"means dependent recreational vehicles, tents, portable sleeping equipment and similar camping equipment used for travel, recreation, vacation, or business purposes."
O.R.C. § 3733.01(C).

8. Recreational Vehicle Park –

"means any tract of land used for parking five or more self-contained recreational vehicles and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as part of the park facilities and any tract of land that is subdivided for lease or other contract of the individual lots for the express or implied purpose of placing self-contained recreational vehicles for recreation, vacation, or business purposes. . . . [and] does not include any tract of land used solely for the storage or display for sale of self-contained recreational vehicles or solely as a temporary park-camp." O.R.C. § 3733.01(B).

9. Recreation Camp –

"means any tract of land upon which five or more portable camping units are placed and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as part of the facilities of the camp. A tract of land that is subdivided for lease or other contract of the individual lots is a recreation camp if five or more portable camping units are placed on it for recreation, vacation, or business purposes. . . . [and] does not include any tract of land used solely for the storage or display for sale of dependent recreational vehicles or solely as a temporary park-camp." O.R.C. § 3733.01(G).

10. Combined Park-Camp –

"means any tract of land upon which a combination of five or more self-contained recreational vehicles or portable camping units are placed and includes any roadway, building, structure, vehicle, or enclosure used or intended for use as part of the park facilities. A tract of land that is subdivided for lease or other contract of the individual lots is a combined park-camp if a combination of five or more recreational vehicles or portable camping units are placed on it for recreation, vacation, or business purposes. . . . [and] does not include any tract of land used solely as a temporary park-camp." O.R.C. § 3733.01(H).

11. Temporary Park-Camp –

"means any tract of land used for a period not to exceed a total of twenty-one days per calendar year for the purpose of parking five or more recreational vehicles, dependent recreational vehicles, or portable camping units, or any combination thereof, for one or more periods of time that do not exceed seven consecutive days or parts thereof."
O.R.C. § 3733.01(R).

12. Permanent Foundation –

"means permanent masonry, concrete, or a locally approved footing or foundation, to which a manufactured or mobile home may be affixed." O.R.C. § 3781.06(C)(5). NOTE: the definition of "permanently sited manufactured home" in § 3781.06(C)(6) is used for zoning purposes and has no impact on the manufactured home tax.

13. Acquired Situs –

"with respect to a manufactured home or a mobile home, means to become located in this state by the placement of the home on real property, but does not include the placement of a manufactured home or a mobile home in the inventory of a new motor vehicle dealer or the inventory of a manufacturer, remanufacturer, or distributor of manufactured or mobile homes." O.R.C. § 4501.01(NN).

14. New Manufactured Home and New Mobile Home –

“means a manufactured or mobile home the legal title to which has never been transferred by a manufacturer, remanufacturer, distributor, or new motor vehicle dealer to a purchaser in this state who is not a manufacturer, remanufacturer, distributor, or new motor vehicle dealer.” O.R.C. § 5739.0210(A)(4).

15. Used Manufactured Home and Used Mobile Home –

"means a manufactured or mobile home the legal title to which is being transferred or previously has been transferred by an owner other than a new motor vehicle dealer." O.R.C. § 5739.0210(A)(6).

16. Sale –

with respect to a manufactured or mobile home, occurs at the earliest of the following three events: (1) when the buyer takes delivery of the home; (2) when the seller receives full payment for the home; or (3) when financing for the home has been arranged by the buyer and accepted by the seller.

17. Transfer by Gift –

with respect to a manufactured or mobile home, occurs at the earlier of the following two events: (1) when the grantee takes possession of the home; or (2) when the grantor endorses the certificate of title in the presence of a notary public.

18. Manufactured Home Taxes –

“includes taxes, penalties, and interest charged under division (C) or (G) of this section and any penalties charged under division (G) or (H)(5) of section 4503.061 of the Revised Code.” O.R.C. § 4503.06(N)(1). In other words, “manufactured home taxes” includes the manufactured home tax, whether the home is taxed using the depreciation schedules or taxed like real property, any late payment penalties or interest thereon, the \$100 penalty for failure to register timely, and the \$100 penalty on the owner for failure to get a relocation notice.

19. Current Taxes –

“means all manufactured taxes charged against a manufactured or mobile home that have not appeared on the manufactured home tax list for any prior year. Current taxes become delinquent taxes if they remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent.” O.R.C. § 4503.06(N)(2).

20. Delinquent Taxes –

“means (a) any manufactured home taxes that were charged against a manufactured or mobile home for a prior year, including any penalties or interest charged for a prior year, and that remain unpaid; (b) any current manufactured home taxes charged against a manufactured or mobile home that remain unpaid after the last day prescribed for payment of the second installment of current taxes without penalty, whether or not they have been certified delinquent, including any penalties or interest.” O.R.C. § 4503.06(N)(3).

APPENDIX B –
SUMMARY OF PROVISIONS FOR
THREE METHODS OF TAXATION

**SUMMARY OF PROVISIONS APPLICABLE TO MANUFACTURED HOMES
UNDER THREE METHODS OF TAXATION**

Provision	Taxed As Real	MH Tax (dep. sch.)	MH Tax (like real)
Taxed on real property list	Yes	No	No
Taxed on manufactured home list	No	Yes	Yes
Must own land on which MH sits	Yes	No	No
Must surrender certificate of title	Yes	No	No
Election to be taxed AS real property	N/A	Yes	Yes
Election to be taxed LIKE real property	N/A	Yes	N/A
Subject to Conveyance Fees	Yes	Yes ¹	Yes ¹
Taxes subject to reduction factors	Yes	No	Yes
Taxes subject to 10% rollback	Yes	No	Yes
Taxes subject to 2½% homestead credit	Yes	No	Yes
Eligible for old age/disabled homestead	Yes	Yes	Yes
Need relocation notice	No	Yes	Yes
Penalty if do not obtain relocation notice	N/A	Yes	Yes
Penalty if do not register the MH	N/A	Yes	Yes
Auditor appraises MH	Yes	No	Yes
BOR complaint against value available	Yes	No	Yes
Prepayment plan	Yes	Yes	Yes
Delinquent payment plan	Yes	Yes	Yes
Exemption from taxation	Yes ²	Yes ³	Yes ³
Late payment penalties and interest	Yes	Yes	Yes
Remission of late payment penalties	Yes	Yes	Yes
Clerical error refunds	Yes	Yes	Yes
Omitted property added	Yes	Yes	Yes
Tax due dates: Mar. 1 and July 31	No	Yes	Yes
Distribution & settlement as MH tax	No	Yes	Yes
REA Fund fees - §319.54(B)	Yes	Yes	Yes
Aud/treas fees - §§319.54(A), 321.26(A)	Yes	No	No
Aud/treas fees - §4503.06(I)	No	Yes	Yes

¹ Only applies to transfers of used homes on or after 1/1/2000.

² All O.R.C. provisions available.

³ Only Chapter 5709 available.

APPENDIX C –
REVISED CODE STATUTES

**LIST OF OHIO REVISED CODE SECTIONS PERTAINING TO THE TAXATION OF
MANUFACTURED AND MOBILE HOMES**

1. 319.202 – Conveyance Fee Statements
2. 319.302 – Ten Percent Rollback
3. 319.54 – Conveyance Fees, Taxes, and Exemptions
4. 321.24 – Settlements by County Treasurer with County Auditor
5. 321.261 – Delinquent Tax and Assessment Collection Fund
6. 321.45 – Prepayment Plans
7. 322.06 – Manufactured Home Permissive Transfer Tax
8. 322.07 – Lower Permissive Transfer Tax Rate for Homestead Property
9. 322.99 – Penalty for Violating 322.06
10. 323.31 – Delinquent Tax Contracts
11. 323.611 – Contracts with Financial Institutions
12. 325.31 – Real Estate Assessment Fund
13. 3733.01 – Manufactured Home Park Definitions
14. 3781.06 – Building Standards Definitions
15. 4501.01 – Motor Vehicle Definitions
16. 4503.06 – The Manufactured Home Tax
17. 4503.061 – Registration and Transfer of Manufactured and Mobile Homes
18. 4503.062 – Manufactured Home Park Register
19. 4503.063 – Tax and Registration Forms
20. 4503.0611 - Tax Refund or Waiver for Destroyed or Damaged Manufactured Home
21. 4503.99 – Penalty for Violating 4503.061(H)(4)
22. 4505.11 – Surrendering the Certificate of Title
23. 5701.02 – Real Property Definitions
24. 5715.39 – Remission of Late Payment Penalties
25. 5739.0210 – Sales of Manufactured and Mobile Homes

**APPENDIX D –
DIVISION OF
TAX EQUALIZATION FORMS**

1. DTE Form 1M – Complaint Against the Valuation of a Manufactured or Mobile Home Taxed Like Real Property (pres. 1/02)

The homeowner or other authorized complainant must file this form with the county auditor where the home is located by March 31 of the current year to challenge the home's value for the current year.

2. DTE Form 3 – Transcript on Appeal from County Board of Revision (rev. 1/02)

This form is used by a county board of revision to certify the transcript of the record of the proceedings before it on a given complaint along with all evidence offered in connection therewith to the Board of Tax Appeals.

3. DTE Form 4 – Notice of Appeal from a Decision of a County Board of Revision to the Board of Tax Appeals (rev. 1/02)

This form is used by a party to the proceedings before a board of revision to appeal that board's decision to the Board of Tax Appeals.

4. DTE Form 23A – Application for the Remission of Real Property and Manufactured Home Tax Penalties (rev. 6/99)

The taxpayer must file two copies of this form, along with any appropriate evidence, with the county treasurer to seek a remission of the late payment penalties. The county treasurer or auditor will make a recommendation and forward the application to the Tax Commissioner, Tax Equalization Division, for a determination.

5. DTE Form 25 – Application for Manufactured and Mobile Home Tax Exemption and Remission (rev. 9/99)

The owner must file three copies of this form with the county auditor where the home is located by December 31 of the year for which exemption is sought. The county treasurer will complete the Treasurer's Certificate, and the county auditor will complete the County Auditor's Finding and forward two copies of the completed application to the Tax Commissioner, Tax Equalization Division, for a determination. The Commissioner can remit taxes for up to three years preceding the year of application, but can only grant an exemption for a manufactured or mobile home under a provision in Chapter 5709 of the Revised Code.

6. DTE Form 41 – County Manufactured and Mobile Home Registration Certificate (rev. 6/00)

The owner must file this form with the county auditor where the home is located within 30 days after the home first acquires situs in a county, or within 30 days after ownership transfers if the home stays in the same county. This form should be filed only when an owner first registers the home in a county.

7. DTE Form 43 – Manufactured and Mobile Home Register (rev. 10/99)

This form must be used by every operator of a manufactured home court, or park, as defined in § 3733.01, and every owner of property used for the residential purposes of manufactured or mobile homes on which at least three manufactured or mobile homes are located when there is no operator.

8. DTE Form 46 – Permanent Manufactured Home Tax Registration Decal (rev. 1/86)

The county treasurer will issue this decal in a county where the county auditor has adopted a permanent registration system. This decal is issued at the time of the owner's first registration of the home and must be displayed on the street side of the home. The permanent decal should be made of metal, metallic paper, or vinyl with an expected life of five years. This decal shall be 1 inch by 3 inches and provide space for the county name and the permanent registration number.

9. DTE Form 47 – Annual Manufactured Home Tax Registration Decal (rev. 1/86)

The county treasurer will issue this decal in a county where the county auditor has adopted an annual registration system. This decal is issued at the time of the owner's annual registration of the home and must be displayed on the street side of the home. This decal shall be 2½ inches by 3 inches with two color schemes. For even-numbered years, it is red on a white background. For odd-numbered years, it is green on a white background.

10. DTE Form 48 – Exempt Manufactured Home Tax Registration Decal (rev. 1/86)

The exempt decal may be issued to owners of homes that are exempt from the tax and should be affixed to the front window of the home. This decal is the same size as the annual registration decal and is also issued annually with alternating color schemes. For even-numbered years, it is black on a white background. For odd-numbered years, it is white on a black background.

11. DTE Form 49 – Application for Tax Refund or Waiver for Destroyed or Damaged Manufactured Homes (rev. 11/97)

The owner must file this form with the county auditor where the home is located by January 31 following the year in which a destruction or damage occurred to the home. The tax refund or waiver application only applies to the taxes for the tax year in which the destruction or damage occurred.

12. DTE Form 55 – Election to Have a Manufactured or Mobile Home Taxed Like Real Property (rev. 1/02)

The owner must file this form with the county auditor where the home is located by December 1, if the owner wants the home to be taxed like real property for the following tax year. Included in this form is an application for the 2½% homestead reduction for the following year.

13. DTE Form 56 – Application for 2½% Tax Reduction on Manufactured and Mobile Homes Taxed Like Real Property (rev. 6/00)

This form covers the situations where the homeowner has not applied for the 2½% tax reduction on either DTE Form 41 (registration certificate), DTE Form 55 (election to be taxed like real property), DTE Form 100M (taxable conveyance fee statement), or DTE Form 100M(EX) (exempt conveyance fee statement).

14. DTE Form 57 – Application for an Extension of Time to Deliver the Manufactured Home Tax Duplicate to the County Treasurer (pres. 1/02)

The county auditor must file this form with the Tax Commissioner, Tax Equalization Division, to get an extension beyond January 15 to deliver the tax duplicate to the county treasurer. The maximum extension is 15 days.

15. DTE Form 58 – Application for Extension of Time to Collect Manufactured Home Taxes (pres. 1/02)

The county treasurer must file this form with the Tax Commissioner, Tax Equalization Division, to get an extension of up to 15 days beyond the statutory collection deadlines of March 1 (first half) and July 31 (second half). If an extension of greater than 15 days is needed at either half collection period, then the form must be filed and signed by both the county auditor and treasurer. NOTE: If the county auditor gets an extension of time to deliver the tax duplicate to the county treasurer, the collection deadlines for both halves are extended for the same number of days that the delivery of the tax duplicate was extended.

16. DTE Form 100M – Manufactured and Mobile Home Conveyance Fee Statement of Value and Receipt (rev. 10/99)

The buyer of a used manufactured or mobile home must file this form with the county auditor for a transfer that is subject to the conveyance fees.

17. DTE Form 100M(EX) – Statement of Reason for Exemption from Manufactured and Mobile Home Conveyance Fee (rev. 10/99)

The buyer of a used manufactured or mobile home must file this form with the county auditor for a transfer that is exempt from the conveyance fees.

18. DTE Form 101 – Statement of Conveyance of Homestead Property (rev. 10/99)

The seller of a used manufactured or mobile home must file this form with the county auditor, if the home is receiving the senior citizen, disabled person, or surviving spouse homestead exemption for the current tax year.

APPENDIX E –
CONTENTS OF TAX LIST AND DUPLICATE

**BEFORE THE TAX COMMISSIONER
DEPARTMENT OF TAXATION
TAX EQUALIZATION DIVISION
STATE OF OHIO**

In the matter of the prescription of the form and) DATE: August 24, 1999
content of the tax list and duplicate for)
manufactured and mobile homes to be used by the) NO. 99-08-0505
county auditors and treasurers of the 88 counties)
of Ohio.) CORRECTING ENTRY

This day the Tax Commissioner came to consider the matter of prescribing the form and content of the tax list and duplicate for manufactured and mobile homes to be used by the county auditors and treasurers of the 88 counties of Ohio for tax year 2000 and thereafter, pursuant to section 4503.063 of the Revised Code.

The tax list and duplicate, when referring to manufactured and mobile homes taxed like real property under section 4503.06(D)(2) of the Revised Code, shall provide space for the following information on each home by taxing district.

1. Taxing district name and number
2. Gross tax rate for district
3. Effective tax rate for district (after application of section 319.301)
4. Taxpayer's name and address
5. Registration number of home
6. Assessable value of home
7. Delinquent taxes, penalties, and interest from prior years
8. Current year taxes
9. 10% Rollback (section 319.302)
10. 2-1/2% Rollback on Homesteads (section 323.152(8))
11. Homestead reduction in taxes (section 4503.065)
12. Partial exemption for homesteads (section 4503.0610- Hamilton County only)
13. Net current year taxes
14. Omitted taxes
15. Error adjustments
16. Registration penalty (section 4503.061(G)) and relocation notice penalty (section 4503.061 (H)(5)).
17. Total net current year taxes, delinquencies, and other charges due by half
18. Current year penalty (section 4503.06(G))
19. Current year interest (section 4503.06(G))
20. Date paid
21. Amount paid
22. Unpaid taxes per year
23. Indication that parcel is under a delinquent tax payment plan (section 323.31).
24. Remarks

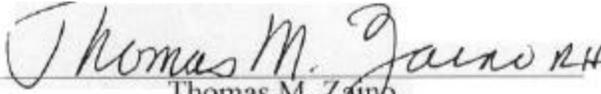
Separate pages can be used for homes taxed like real property and homes taxed as personalty. The tax list and duplicate, when referring to manufactured and mobile homes taxed as personalty under section 4503.06(D)(1) of the Revised Code, shall provide space for the above information on each home by taxing district, **except** items 3,9, and 10. If both types of homes are included on the same page, then the tax list and duplicate shall provide space for all the above information by taxing district and must contain some indication how each home is being taxed.

Current year taxes (item 8) for homes taxed like real property is based on the effective tax rate for the district (item 3). Current year taxes (item 8) for homes taxed as personalty is based on the gross tax rate for the district (item 2).

The above general requirements of the tax list and duplicate may be utilized in any readily understandable format so that the required contents conform with the particular clerical and accounting systems employed by the county without further approval of the Tax Commissioner.

It is ordered that existing DTE Forms 44 and 45, for the auditor's and treasurer's tax lists, are, hereby, withdrawn for tax year 2000 and thereafter.

It is ordered that a copy of this entry be certified to each county auditor and treasurer.


Thomas M. Zaino
Tax Commissioner

ECS/cmz

APPENDIX F –
CONTENTS OF TAX BILL

BEFORE THE TAX COMMISSIONER
DEPARTMENT OF TAXATION
TAX EQUALIZATION DIVISION
STATE OF OHIO

In the matter of the prescription of the form and)	DATE: July 16, 2001
content of the tax bill for manufactured and)	
mobile homes to be used by the county treasurers)	NO . 01-05-0232
of the 88 counties of Ohio.)	
)	ENTRY

This day the Tax Commissioner came to consider the matter of prescribing the form and content of the tax bill for manufactured and mobile homes to be used by the county treasurers of the 88 counties of Ohio for tax year 2002, pursuant to § 4503.063 of the Revised Code.

The tax bill for manufactured and mobile homes taxed like real property under § 4503.06(D)(2) of the Revised Code shall provide space for the following information on each home.

1. Tax year and the half (first or second)
2. Final date for payment
3. Taxing district
4. Gross tax rate (optional)
5. Effective tax rate (The words "effective tax rate" must appear in bold-face type.)
6. Owner's name and address
7. Registration number
8. Description of home: year, make, and model
9. Assessable value of the home
10. Homestead reduction in value (§ 4503.065)
11. Delinquent taxes, penalties and interest
12. 10% Penalty from first half collection
13. Gross taxes
14. Tax reduction (§ 319.301) (Use the same factor used for residential real property.)
15. Subtotal (optional)
16. 10% Rollback (§ 319.302)
17. 2-1/2% Rollback on Homesteads (§ 323.152(B))
18. Homestead reduction in taxes (§ 4503.065)
19. The tax reduction that results from a partial exemption for homesteads if granted by the County Commissioners under Revised Code § 4503.0610. This line is required only in Hamilton County since Hamilton County is the only county that will ever be able to grant this partial exemption.
20. Current net taxes due
21. Omitted taxes
22. Error adjustments
23. Registration penalty (§ 4503.061(G)) and relocation notice penalty (§ 4503.061(H)(5))
24. Current net taxes due for half
25. Distribution of taxes to political subdivisions (optional)
26. The following notice to comply with Revised Code § 4503.06(D)(7)(b):

“Notice: If the taxes are not paid within sixty days after the county auditor delivers the delinquent manufactured home tax list to the county treasurer, you and your home may be subject to collection proceedings for tax delinquency.”

27. The following notice to comply with Revised Code § 4503.06(D)(7)(c):

"Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

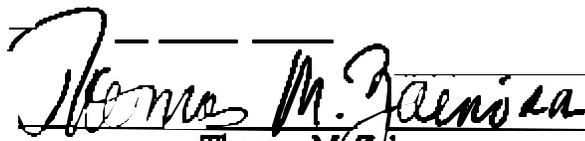
If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at (insert the address and telephone number of the county auditor's office)."

The tax bill for manufactured and mobile homes taxed as personalty, using the depreciation schedules, under § 4503.06(D)(1) of the Revised Code shall provide space for the above information on each home, **except** items 5, 14, 15, 16, 17, and 27. Moreover, **item 4, gross tax rate, is mandatory for homes taxed as personalty.**

The above general requirements of the tax bill may be utilized in any readily understandable format so that the required contents conform with the particular clerical and accounting systems employed by the county without further approval of the Tax Commissioner. Moreover, if one bill format for both homes taxed as personalty and homes taxed like real property is contemplated, then the tax bill must contain a clear indication of what method was used to calculate the tax.

Even though item II shows interest combined with the delinquencies, the county treasurer may show all or any part of the accumulated interest separately on the tax bill in any format the treasurer wishes, without further approval of the Tax Commissioner.

It is ordered that a copy of this entry be certified to each county auditor and treasurer.



Thomas M. Zaino
Tax Commissioner

ECS

**APPENDIX G –
MANUFACTURED HOME TAX TIMETABLE**

MANUFACTURED HOME TAX TIMETABLE

This Timetable applies both to homes taxed under the depreciation schedules and to homes taxed like real property.

<u>DATE</u>	<u>ACTION</u>
JANUARY 1 [4503.06(C)]	Tax Lien Date – Homes situated in the county on January 1 of any year are subject to the manufactured home tax in that county for that year.
JANUARY 15 [4503.06(D)(3)]	Last day for county auditor to deliver the tax duplicate to the county treasurer, subject to a maximum 15-day extension by the Tax Commissioner.
AT LEAST 30 DAYS BEFORE TAX BILLS MAILED [4503.06(L)]	County auditor must notify owner in writing of any change in true value of the home before the issuance of the tax bill that reflects the change.
AT LEAST 20 DAYS BEFORE TAX COLLECTION DUE DATE [4503.06(D)(6)]	County treasurer mails tax bills.
MARCH 1 [4503.06(F)]	Last day to pay first-half taxes without penalty, subject to extension by the Tax Commissioner.
MARCH 31 [4503.06(L)]	Last day for the owner to file a board of revision complaint with the county auditor. <u>The filing deadline will be extended to the first-half collection due date, if that collection due date is after March 31.</u>
APRIL 15 [321.24(H)(1)]	Last day for county auditor and treasurer to settle the first-half tax collection, which is automatically extended by the same number of days that the first-half collection due date was extended.
JULY 31 [4503.06(F)]	Last day to pay second-half taxes without penalty, subject to extension by the Tax Commissioner.
1 st DAY OF MONTH AFTER 2 nd HALF DUE DATE [4503.06(G)(2)]	Interest charged on prior years' delinquent taxes that accrued from the preceding December 1 to the last day of the preceding month.
SEPTEMBER 15 [321.24(H)(2)]	Last day for county auditor and treasurer to settle the second-half tax collection, which is automatically extended by the same number of days that the second-half collection due date was extended.

DATE

ACTION

WITHIN 30 DAYS
AFTER 2nd HALF
SETTLEMENT
[4503.06(H)(2)]

County auditor delivers a copy of the delinquent manufactured home tax list to the county treasurer.

AFTER RECEIPT
OF DELINQUENT
TAX LIST
[4503.06(D)(6)]

County treasurer may prepare and mail delinquent tax bills.

DECEMBER 1
[4503.06(G)(2)]

Interest charged on all delinquent taxes, including current year's delinquency, that accrued from the first day of the month after the second-half due date to November 30.

DECEMBER 1
[4503.06(D)(4)]

Last day for home owner to file an election with the county auditor to have the home taxed like real property for the following year.

60 DAYS AFTER
RECEIPT OF
DELINQUENT
TAX LIST
[4503.06(H)(3)]

First day county treasurer can enforce the lien for taxes by civil action.

DECEMBER 31
[4503.06(B)(2)]

Last day for home owner to file an election with the county auditor to convert the home to real property for the following year.

**APPENDIX H –
DEPRECIATION SCHEDULES**

**DEPRECIATION SCHEDULES USED TO TAX HOMES THAT ACQUIRED SITUS IN OHIO
BEFORE JANUARY 1, 2000**

O.R.C. § 4503.06(D)(1)(b)

The assessable value of the home shall be forty per cent of the amount arrived at by the following computation:

(i) If the cost to the owner, or market value at time of purchase, whichever is greater, of the home **includes the furnishings and equipment**, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the home is owned by the current owner		80%
2nd calendar year	x	75%
3rd "	x	70%
4th "	x	65%
5th "	x	60%
6th "	x	55%
7th "	x	50%
8th "	x	45%
9th "	x	40%
10th and each year thereafter		35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home **does not include the furnishings and equipment**, such cost or market value shall be multiplied according to the following schedule:

For the first calendar year in which the home is owned by the current owner		95%
2nd calendar year	x	90%
3rd "	x	85%
4th "	x	80%
5th "	x	75%
6th "	x	70%
7th "	x	65%
8th "	x	60%
9th "	x	55%
10th and each year thereafter		50%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.