

# Manufactured Home Tax

## History of Major Changes

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**1920** The 83rd General Assembly enacts separate license taxes for motorcycles, passenger cars, and commercial vehicles. Trailers are taxed as commercial vehicles, at 20 cents per 100 lbs of gross weight or fractional part thereof.

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**1949** General Assembly distinguishes “house trailers” from other trailers and levies an \$18 annual license tax on them effective March 1, 1951. Revenue is distributed to local political subdivisions.

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**1961** House trailer tax enacted as an ad valorem tax. Starting in 1962, house trailers will be valued at 40% of its cost or market value at the time of purchase, whichever is greater, less a depreciation percentage. A minimum tax of \$18 applies.

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**1963** Legislature enacts a second depreciation schedule for house trailers that are purchased unfurnished.

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**1969** Depreciation schedule allowances increase.

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**1980** Legislature requires that the taxes owed are collected before a certificate of title is transferred.

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**1984** “House trailers” are renamed “manufactured homes” in the Revised Code.

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