



Table MH-1  
No. 48 (2018)  
August 17, 2018

### **MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2017**

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 is 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 percent tax credit applies, and the 2.5 percent owner-occupied credit 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://www.tax.ohio.gov/portals/0/government/dte\\_bulletin11rev.pdf](http://www.tax.ohio.gov/portals/0/government/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 type 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. Note: five counties did not submit calendar year 2017 data for this report (Clinton, Erie, Harrison, Jefferson and Morgan); previous year’s information was used in place.

Based on survey results, 193,947 manufactured homes were valued at approximately \$673.4 million dollars in calendar year 2017. It is estimated that a total of approximately \$29.8 million of taxes were levied with an additional \$55.1 million in prior years’ delinquencies reported, for a total amount due of \$84.9 million.

The number of manufactured homes by county ranged from 461 in Fayette County to 5,583 in Clermont County with an average of 2,204 per county. Taxable value by county ranged from \$954,350 in Miami County to approximately \$30.0 million in Portage County. Total 2017 taxes levied (including prior years’ delinquencies) ranged from \$53,693 in Auglaize County to \$3.4 million in Athens County.

**CALENDAR YEAR 2017 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	193,947	\$ 673,367,143	\$ 5,068,744	\$ 24,727,087	\$ 29,795,832	\$ 25,016,186	\$ 30,125,251	\$ 55,141,437	\$ 84,937,269
Adams	4,484	\$ 5,634,870	\$ 81,228	\$ 122,258	\$ 203,487	\$ 840,466	\$ 266,739	\$ 1,107,204	\$ 1,310,691
Allen	1,856	\$ 5,400,910	\$ 29,652	\$ 165,913	\$ 195,565	\$ 55,881	\$ 163,314	\$ 219,195	\$ 414,759
Ashland	1,115	\$ 3,134,320	\$ 27,743	\$ 93,488	\$ 121,231	\$ 42,000	\$ 89,194	\$ 131,194	\$ 252,425
Ashtabula	3,485	\$ 11,367,276	\$ 80,916	\$ 391,428	\$ 472,343	\$ 72,570	\$ 287,317	\$ 359,887	\$ 832,231
Athens	4,908	\$ 14,885,535	\$ 178,603	\$ 562,941	\$ 741,544	\$ 1,423,147	\$ 1,246,017	\$ 2,669,164	\$ 3,410,708
Auglaize	778	\$ 1,432,396	\$ 5,557	\$ 38,725	\$ 44,282	\$ 2,503	\$ 6,909	\$ 9,412	\$ 53,693
Belmont	2,112	\$ 9,251,180	\$ 44,110	\$ 278,294	\$ 322,404	\$ 51,137	\$ 128,341	\$ 179,478	\$ 501,882
Brown	3,351	\$ 10,506,870	\$ 115,247	\$ 261,686	\$ 376,933	\$ 695,404	\$ 502,309	\$ 1,197,713	\$ 1,574,647
Butler	4,069	\$ 13,378,457	\$ 79,296	\$ 530,289	\$ 609,585	\$ 331,651	\$ 1,073,614	\$ 1,405,266	\$ 2,014,851
Carroll	1,811	\$ 6,973,240	\$ 65,725	\$ 205,219	\$ 270,944	\$ 243,246	\$ 256,412	\$ 499,658	\$ 770,602
Champaign	1,073	\$ 2,734,430	\$ -	\$ 104,459	\$ 104,459	\$ -	\$ 270,662	\$ 270,662	\$ 375,121
Clark	2,552	\$ 7,063,864	\$ 53,311	\$ 222,382	\$ 275,693	\$ 225,268	\$ 285,225	\$ 510,493	\$ 786,186
Clermont	5,583	\$ 15,066,106	\$ 181,766	\$ 562,903	\$ 744,669	\$ 472,678	\$ 580,193	\$ 1,052,871	\$ 1,797,540
Clinton (a)	1,374	\$ 5,941,860	\$ 66,235	\$ 114,713	\$ 180,948	\$ 299,461	\$ 152,895	\$ 452,356	\$ 633,304
Columbiana	4,390	\$ 17,055,011	\$ 116,641	\$ 498,699	\$ 615,341	\$ 1,007,112	\$ 918,060	\$ 1,925,172	\$ 2,540,513
Coshocton	2,357	\$ 6,803,830	\$ 35,541	\$ 355,527	\$ 391,067	\$ 203,418	\$ 166,628	\$ 370,046	\$ 761,114
Crawford	754	\$ 1,676,170	\$ 11,556	\$ 63,680	\$ 75,236	\$ 31,405	\$ 53,061	\$ 84,465	\$ 159,701
Cuyahoga	2,614	\$ 12,334,140	\$ 164,282	\$ 1,584,147	\$ 1,748,429	\$ 133,175	\$ 539,853	\$ 673,028	\$ 2,421,457
Darke	848	\$ 2,658,200	\$ 15,639	\$ 66,726	\$ 82,365	\$ 12,902	\$ 41,533	\$ 54,434	\$ 136,799
Defiance	1,079	\$ 3,647,890	\$ 19,809	\$ 106,875	\$ 126,684	\$ 30,569	\$ 73,528	\$ 104,097	\$ 230,781
Delaware	1,289	\$ 5,377,190	\$ 31,299	\$ 230,432	\$ 261,731	\$ 284,240	\$ 317,259	\$ 601,499	\$ 863,231
Erie (a)	1,198	\$ 3,385,970	\$ 28,043	\$ 112,171	\$ 140,214	\$ 101,040	\$ 174,760	\$ 275,799	\$ 416,014
Fairfield	1,055	\$ 3,809,180	\$ 16,356	\$ 106,470	\$ 122,826	\$ 44,965	\$ 288,662	\$ 333,627	\$ 456,453
Fayette	461	\$ 1,465,859	\$ 25,654	\$ 37,561	\$ 63,215	\$ 67,708	\$ 83,874	\$ 151,582	\$ 214,797
Franklin	4,588	\$ 14,930,245	\$ 127,187	\$ 607,484	\$ 734,671	\$ 1,091,099	\$ 1,074,866	\$ 2,165,966	\$ 2,900,636
Fulton	1,265	\$ 4,680,360	\$ 39,518	\$ 176,684	\$ 216,202	\$ 66,868	\$ 115,218	\$ 182,085	\$ 398,288
Gallia	4,507	\$ 10,704,534	\$ 69,850	\$ 288,576	\$ 358,426	\$ 365,560	\$ 487,396	\$ 852,957	\$ 1,211,382
Geauga	1,348	\$ 9,943,990	\$ 46,450	\$ 348,301	\$ 394,752	\$ 56,785	\$ 143,523	\$ 200,308	\$ 595,060
Greene	802	\$ 4,152,697	\$ 25,336	\$ 323,167	\$ 348,502	\$ 106,023	\$ 171,915	\$ 277,938	\$ 626,440

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	2,313	\$ 7,733,560	\$ 72,249	\$ 246,038	\$ 318,287	\$ 622,710	\$ 441,140	\$ 1,063,851	\$ 1,382,137
Hamilton	2,493	\$ 7,563,950	\$ 84,783	\$ 273,921	\$ 358,705	\$ 374,749	\$ 355,110	\$ 729,859	\$ 1,088,564
Hancock	1,958	\$ 5,773,960	\$ 36,273	\$ 188,278	\$ 224,551	\$ 13,145	\$ 94,593	\$ 107,738	\$ 332,288
Hardin	928	\$ 1,606,780	\$ 4,552	\$ 53,078	\$ 57,629	\$ 3,257	\$ 29,719	\$ 32,976	\$ 90,605
Harrison (a)	1,034	\$ 3,743,250	\$ 31,015	\$ 128,291	\$ 159,307	\$ 119,148	\$ 159,546	\$ 278,694	\$ 438,001
Henry	804	\$ 2,770,190	\$ 28,818	\$ 97,878	\$ 126,696	\$ 36,536	\$ 63,055	\$ 99,592	\$ 226,287
Highland	2,447	\$ 8,587,490	\$ 93,546	\$ 194,011	\$ 287,558	\$ 297,144	\$ 349,142	\$ 646,286	\$ 933,844
Hocking	2,097	\$ 5,862,580	\$ 64,930	\$ 168,169	\$ 233,099	\$ 142,911	\$ 199,109	\$ 342,021	\$ 575,120
Holmes	1,409	\$ 4,097,120	\$ 45,756	\$ 125,415	\$ 171,171	\$ 18,758	\$ 23,072	\$ 41,830	\$ 213,002
Huron	1,833	\$ 5,990,910	\$ 39,976	\$ 170,313	\$ 210,289	\$ 217,954	\$ 420,106	\$ 638,060	\$ 848,349
Jackson	2,864	\$ 10,109,943	\$ 71,810	\$ 274,841	\$ 346,652	\$ 1,184,128	\$ 792,231	\$ 1,976,358	\$ 2,323,010
Jefferson (a)	2,602	\$ 7,781,632	\$ 88,883	\$ 230,926	\$ 319,809	\$ 1,117,639	\$ 345,642	\$ 1,463,281	\$ 1,783,090
Knox	940	\$ 4,502,800	\$ 27,528	\$ 153,314	\$ 180,842	\$ 78,358	\$ 115,558	\$ 193,916	\$ 374,757
Lake	2,037	\$ 8,125,330	\$ 55,778	\$ 299,157	\$ 354,935	\$ 163,889	\$ 250,999	\$ 414,888	\$ 769,823
Lawrence	4,820	\$ 22,303,600	\$ 109,013	\$ 480,369	\$ 589,382	\$ 819,814	\$ 1,102,775	\$ 1,922,588	\$ 2,511,970
Licking	2,907	\$ 12,175,040	\$ 69,562	\$ 516,458	\$ 586,020	\$ 219,801	\$ 548,305	\$ 768,106	\$ 1,354,126
Logan	2,199	\$ 7,084,670	\$ 31,355	\$ 253,320	\$ 284,675	\$ 150,156	\$ 262,752	\$ 412,907	\$ 697,582
Lorain	2,517	\$ 14,643,280	\$ 31,739	\$ 610,079	\$ 641,818	\$ 67,728	\$ 543,425	\$ 611,154	\$ 1,252,971
Lucas	4,535	\$ 9,742,596	\$ 103,497	\$ 661,688	\$ 765,185	\$ 668,425	\$ 646,321	\$ 1,314,746	\$ 2,079,932
Madison	928	\$ 2,452,090	\$ 18,157	\$ 73,809	\$ 91,965	\$ 35,046	\$ 83,489	\$ 118,535	\$ 210,501
Mahoning	1,476	\$ 4,753,080	\$ 27,886	\$ 173,138	\$ 201,024	\$ 189,101	\$ 242,569	\$ 431,670	\$ 632,694
Marion	1,111	\$ 5,248,320	\$ 19,363	\$ 148,424	\$ 167,787	\$ 23,278	\$ 103,670	\$ 126,948	\$ 294,735
Medina	645	\$ 2,393,440	\$ 88,554	\$ 11,038	\$ 99,592	\$ 71,431	\$ 35,052	\$ 106,483	\$ 206,076
Meigs	2,499	\$ 9,008,990	\$ 49,353	\$ 302,207	\$ 351,559	\$ 366,478	\$ 507,541	\$ 874,018	\$ 1,225,578
Mercer	1,352	\$ 3,200,180	\$ 19,418	\$ 120,689	\$ 140,107	\$ 36,212	\$ 55,526	\$ 91,737	\$ 231,845
Miami	689	\$ 954,350	\$ 12,624	\$ 25,130	\$ 37,754	\$ 57,835	\$ 29,459	\$ 87,294	\$ 125,048
Monroe	1,127	\$ 4,095,040	\$ 27,164	\$ 105,757	\$ 132,921	\$ 56,829	\$ 31,736	\$ 88,564	\$ 221,485
Montgomery	2,666	\$ 7,440,632	\$ 88,862	\$ 749,814	\$ 838,677	\$ 172,888	\$ 622,714	\$ 795,602	\$ 1,634,279
Morgan (a)	1,447	\$ 3,504,314	\$ 37,815	\$ 86,954	\$ 124,769	\$ 261,771	\$ 195,167	\$ 456,938	\$ 581,707
Morrow	1,696	\$ 7,593,670	\$ 64,026	\$ 252,219	\$ 316,245	\$ 225,071	\$ 303,633	\$ 528,704	\$ 844,949
Muskingum	3,501	\$ 14,319,090	\$ 85,837	\$ 422,803	\$ 508,639	\$ 398,049	\$ 662,811	\$ 1,060,860	\$ 1,569,499
Noble	832	\$ 3,018,140	\$ 17,236	\$ 81,611	\$ 98,847	\$ 25,880	\$ 34,060	\$ 59,940	\$ 158,787
Ottawa	3,947	\$ 19,373,387	\$ 61,348	\$ 601,372	\$ 662,720	\$ 149,283	\$ 335,363	\$ 484,646	\$ 1,147,366
Paulding	751	\$ 1,410,830	\$ 19,045	\$ 41,506	\$ 60,551	\$ 12,459	\$ 40,051	\$ 52,511	\$ 113,062
Perry	2,609	\$ 7,884,780	\$ 96,470	\$ 214,282	\$ 310,752	\$ 1,180,192	\$ 554,231	\$ 1,734,423	\$ 2,045,175
Pickaway	2,020	\$ 6,845,106	\$ 52,217	\$ 369,467	\$ 421,683	\$ 431,226	\$ 867,566	\$ 1,298,792	\$ 1,720,475
Pike	3,237	\$ 10,274,240	\$ 80,018	\$ 272,110	\$ 352,127	\$ 1,206,911	\$ 760,674	\$ 1,967,585	\$ 2,319,712
Portage	5,531	\$ 29,992,500	\$ 114,785	\$ 1,082,519	\$ 1,197,305	\$ 533,723	\$ 1,155,667	\$ 1,689,391	\$ 2,886,695
Preble	493	\$ 1,069,080	\$ 7,677	\$ 38,038	\$ 45,715	\$ 59,546	\$ 92,890	\$ 152,436	\$ 198,151

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			Depreciation Schedule Tax	Taxed like Real Property	Total Taxes	Depreciation Schedule Tax	Taxed like Real Property	Total Delinquencies	
Putnam	631	\$ 2,189,630	\$ 14,781	\$ 58,668	\$ 73,449	\$ 5,888	\$ 29,423	\$ 35,311	\$ 108,760
Richland	2,159	\$ 5,431,000	\$ 60,298	\$ 403,294	\$ 463,592	\$ 342,656	\$ 281,931	\$ 624,587	\$ 1,088,178
Ross	4,250	\$ 13,924,140	\$ 140,103	\$ 384,484	\$ 524,587	\$ 432,849	\$ 427,098	\$ 859,947	\$ 1,384,534
Sandusky	1,756	\$ 5,830,660	\$ 40,609	\$ 152,965	\$ 193,574	\$ 293,117	\$ 243,875	\$ 536,992	\$ 730,566
Scioto	4,912	\$ 19,386,030	\$ 134,678	\$ 649,004	\$ 783,682	\$ 892,833	\$ 1,678,617	\$ 2,571,451	\$ 3,355,133
Seneca	1,286	\$ 4,135,872	\$ 46,038	\$ 252,397	\$ 298,435	\$ 413,361	\$ 312,792	\$ 726,153	\$ 1,024,588
Shelby	858	\$ 3,118,340	\$ 24,167	\$ 81,275	\$ 105,442	\$ 31,254	\$ 74,791	\$ 106,045	\$ 211,487
Stark	3,092	\$ 11,921,680	\$ 54,447	\$ 397,013	\$ 451,460	\$ 289,803	\$ 356,472	\$ 646,275	\$ 1,097,735
Summit	1,956	\$ 6,312,812	\$ 35,414	\$ 349,058	\$ 384,472	\$ 236,543	\$ 402,659	\$ 639,202	\$ 1,023,674
Trumbull	3,638	\$ 7,902,170	\$ 63,885	\$ 341,421	\$ 405,307	\$ 246,998	\$ 335,475	\$ 582,473	\$ 987,780
Tuscarawas	3,650	\$ 17,028,290	\$ 98,874	\$ 565,337	\$ 664,211	\$ 225,306	\$ 397,197	\$ 622,503	\$ 1,286,714
Union	859	\$ 2,740,660	\$ 28,821	\$ 123,355	\$ 152,176	\$ 43,596	\$ 167,707	\$ 211,304	\$ 363,480
Van Wert (b)	603	\$ 1,855,410	\$ 9,386	\$ 41,135	\$ 50,521	\$ 8,354	\$ 41,930	\$ 50,285	\$ 100,806
Vinton	1,804	\$ 6,327,510	\$ 64,337	\$ 171,077	\$ 235,414	\$ 395,526	\$ 377,781	\$ 773,307	\$ 1,008,721
Warren	875	\$ 2,804,209	\$ 20,577	\$ 113,562	\$ 134,139	\$ 181,152	\$ 364,742	\$ 545,894	\$ 680,033
Washington	4,376	\$ 15,472,240	\$ 119,673	\$ 441,919	\$ 561,592	\$ 469,683	\$ 560,634	\$ 1,030,317	\$ 1,591,909
Wayne	3,527	\$ 13,795,490	\$ 105,403	\$ 457,560	\$ 562,963	\$ 89,420	\$ 213,174	\$ 302,593	\$ 865,556
Williams	962	\$ 3,047,130	\$ 21,220	\$ 101,613	\$ 122,834	\$ 37,287	\$ 64,516	\$ 101,803	\$ 224,636
Wood	3,825	\$ 18,605,270	\$ 118,299	\$ 753,993	\$ 872,293	\$ 207,375	\$ 360,164	\$ 567,539	\$ 1,439,831
Wyandot	528	\$ 1,112,080	\$ 6,267	\$ 28,328	\$ 34,595	\$ 5,445	\$ 18,527	\$ 23,972	\$ 58,566

(a) Did not submit calendar year 2017 data; previous year's data shown

(b) Calendar year 2016 taxable value used in this report, remaining data for county is calendar year 2017 data.

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