



Table MH-1  
No. 6 (2020)  
March 6, 2020

**MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2019**

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.

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.

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).

The MH-1 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: one county did not submit calendar year 2019 data for this report (Van Wert); previous year's information was used in place.

Based on survey results, 190,265 manufactured homes were valued at approximately \$680.6 million dollars in calendar year 2019. It is estimated that a total of approximately \$30.8 million of taxes were levied with an additional approximate \$58.2 million in prior years' delinquencies reported, for a total amount due of approximately \$89.0 million.

The number of manufactured homes by county ranged from 436 in Fayette County to 5,645 in Clermont County with an average of 2,162 per county. Taxable value by county ranged from \$937,610 in Miami County to approximately \$30.9 million in Portage County. Total 2019 taxes levied (including prior years' delinquencies) ranged from \$54,715 in Auglaize County to approximately \$3.9 million in Scioto County.

CALENDAR YEAR 2019 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	190,265	\$ 680,593,955	\$ 4,942,044	\$ 25,875,330	\$ 30,817,374	\$ 24,900,514	\$ 33,290,804	\$ 58,191,318	\$ 89,008,692
Adams	4,527	\$ 5,835,060	\$ 73,427	\$ 136,881	\$ 210,308	\$ 947,650	\$ 309,159	\$ 1,256,809	\$ 1,467,117
Allen	1,731	\$ 5,967,580	\$ 22,863	\$ 206,821	\$ 229,684	\$ 46,971	\$ 179,040	\$ 226,011	\$ 455,695
Ashland	1,059	\$ 3,152,900	\$ 22,966	\$ 97,467	\$ 120,433	\$ 46,339	\$ 98,719	\$ 145,058	\$ 265,491
Ashtabula	3,430	\$ 11,549,355	\$ 74,132	\$ 405,975	\$ 480,107	\$ 81,377	\$ 348,355	\$ 429,732	\$ 909,840
Athens	4,684	\$ 14,229,345	\$ 170,462	\$ 536,917	\$ 707,379	\$ 1,594,603	\$ 1,394,360	\$ 2,988,963	\$ 3,696,342
Auglaize	717	\$ 1,384,831	\$ 4,953	\$ 39,340	\$ 44,293	\$ 2,629	\$ 7,794	\$ 10,423	\$ 54,715
Belmont	2,123	\$ 9,247,040	\$ 43,952	\$ 293,683	\$ 337,634	\$ 58,964	\$ 157,933	\$ 216,898	\$ 554,532
Brown	2,663	\$ 9,534,600	\$ 97,438	\$ 256,293	\$ 353,731	\$ 271,599	\$ 340,403	\$ 612,001	\$ 965,733
Butler	4,147	\$ 14,039,722	\$ 69,186	\$ 551,836	\$ 621,022	\$ 379,946	\$ 1,219,939	\$ 1,599,885	\$ 2,220,907
Carroll	1,770	\$ 7,045,500	\$ 58,433	\$ 213,282	\$ 271,715	\$ 246,707	\$ 303,605	\$ 550,312	\$ 822,027
Champaign	1,060	\$ 2,953,970	\$ -	\$ 116,493	\$ 116,493	\$ -	\$ 247,103	\$ 247,103	\$ 363,596
Clark	2,420	\$ 7,096,887	\$ 46,849	\$ 246,647	\$ 293,496	\$ 176,502	\$ 344,304	\$ 520,806	\$ 814,303
Clermont	5,645	\$ 14,950,226	\$ 163,067	\$ 576,752	\$ 739,819	\$ 526,897	\$ 644,762	\$ 1,171,658	\$ 1,911,478
Clinton	1,226	\$ 5,801,080	\$ 53,661	\$ 168,544	\$ 222,205	\$ 262,372	\$ 130,637	\$ 393,009	\$ 615,215
Columbiana	3,950	\$ 16,841,100	\$ 108,094	\$ 527,546	\$ 635,640	\$ 1,021,296	\$ 1,037,690	\$ 2,058,985	\$ 2,694,626
Coshocton	2,143	\$ 5,091,310	\$ 29,740	\$ 317,663	\$ 347,403	\$ 71,467	\$ 129,962	\$ 201,429	\$ 548,833
Crawford	752	\$ 1,700,100	\$ 10,968	\$ 70,062	\$ 81,030	\$ 32,648	\$ 73,567	\$ 106,215	\$ 187,245
Cuyahoga	2,577	\$ 13,279,260	\$ 113,743	\$ 1,802,048	\$ 1,915,791	\$ 123,380	\$ 608,805	\$ 732,185	\$ 2,647,976
Darke	828	\$ 2,626,150	\$ 14,105	\$ 68,913	\$ 83,018	\$ 13,255	\$ 44,643	\$ 57,898	\$ 140,916
Defiance	1,038	\$ 3,675,600	\$ 18,407	\$ 116,682	\$ 135,089	\$ 35,750	\$ 84,373	\$ 120,122	\$ 255,211
Delaware	1,310	\$ 6,056,410	\$ 29,184	\$ 293,993	\$ 323,177	\$ 276,729	\$ 390,373	\$ 667,101	\$ 990,278
Erie	1,212	\$ 3,518,000	\$ 16,982	\$ 134,386	\$ 151,368	\$ 91,100	\$ 186,096	\$ 277,196	\$ 428,564
Fairfield	1,044	\$ 2,942,110	\$ 15,376	\$ 86,583	\$ 101,960	\$ 59,875	\$ 356,740	\$ 416,616	\$ 518,575
Fayette	436	\$ 1,376,631	\$ 28,812	\$ 33,877	\$ 62,689	\$ 67,261	\$ 77,925	\$ 145,187	\$ 207,876
Franklin	4,500	\$ 16,035,215	\$ 99,553	\$ 664,307	\$ 763,860	\$ 683,265	\$ 949,984	\$ 1,633,249	\$ 2,397,109
Fulton	1,266	\$ 4,868,570	\$ 35,247	\$ 195,825	\$ 231,071	\$ 60,553	\$ 145,495	\$ 206,048	\$ 437,120
Gallia	4,479	\$ 10,864,189	\$ 59,169	\$ 306,991	\$ 366,160	\$ 391,460	\$ 615,678	\$ 1,007,138	\$ 1,373,298
Geauga	1,336	\$ 9,291,870	\$ 40,030	\$ 354,117	\$ 394,147	\$ 32,085	\$ 111,642	\$ 143,728	\$ 537,874
Greene	760	\$ 4,120,104	\$ 15,203	\$ 328,646	\$ 343,850	\$ 113,314	\$ 177,546	\$ 290,860	\$ 634,710

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	2,184	\$ 7,077,623	\$ 62,730	\$ 244,715	\$ 307,445	\$ 573,199	\$ 467,520	\$ 1,040,718	\$ 1,348,163
Hamilton	2,525	\$ 7,035,850	\$ 17,485	\$ 307,497	\$ 324,982	\$ 398,899	\$ 466,844	\$ 865,743	\$ 1,190,725
Hancock	1,934	\$ 6,072,131	\$ 32,786	\$ 209,185	\$ 241,971	\$ 8,930	\$ 86,839	\$ 95,768	\$ 337,739
Hardin	904	\$ 1,460,030	\$ 1,064	\$ 53,911	\$ 54,975	\$ -	\$ 51,972	\$ 51,972	\$ 106,947
Harrison	978	\$ 3,427,180	\$ 27,067	\$ 110,199	\$ 137,266	\$ 149,260	\$ 216,974	\$ 366,234	\$ 503,500
Henry	782	\$ 2,703,800	\$ 26,851	\$ 99,435	\$ 126,286	\$ 31,715	\$ 69,834	\$ 101,549	\$ 227,834
Highland	2,324	\$ 8,272,580	\$ 84,460	\$ 197,182	\$ 281,642	\$ 292,534	\$ 400,511	\$ 693,044	\$ 974,686
Hocking	2,027	\$ 5,939,570	\$ 58,131	\$ 188,405	\$ 246,536	\$ 133,084	\$ 182,351	\$ 315,435	\$ 561,971
Holmes	1,262	\$ 4,164,670	\$ 40,133	\$ 133,397	\$ 173,530	\$ 15,896	\$ 19,325	\$ 35,221	\$ 208,751
Huron	1,882	\$ 4,645,440	\$ 33,768	\$ 141,285	\$ 175,052	\$ 194,759	\$ 539,692	\$ 734,451	\$ 909,504
Jackson	2,851	\$ 10,103,459	\$ 67,364	\$ 291,577	\$ 358,941	\$ 1,271,161	\$ 950,479	\$ 2,221,640	\$ 2,580,581
Jefferson	2,595	\$ 8,072,980	\$ 83,160	\$ 280,078	\$ 363,238	\$ 1,396,142	\$ 578,339	\$ 1,974,481	\$ 2,337,719
Knox	936	\$ 4,860,840	\$ 24,969	\$ 176,038	\$ 201,006	\$ 93,352	\$ 115,060	\$ 208,412	\$ 409,419
Lake	2,093	\$ 8,396,634	\$ 46,727	\$ 457,891	\$ 504,618	\$ 160,475	\$ 221,190	\$ 381,665	\$ 886,283
Lawrence	4,933	\$ 22,246,340	\$ 108,982	\$ 542,219	\$ 651,201	\$ 837,494	\$ 1,222,415	\$ 2,059,910	\$ 2,711,111
Licking	2,856	\$ 12,524,360	\$ 60,728	\$ 538,683	\$ 599,411	\$ 197,895	\$ 547,844	\$ 745,739	\$ 1,345,150
Logan	2,228	\$ 8,116,920	\$ 29,652	\$ 318,296	\$ 347,948	\$ 155,124	\$ 294,396	\$ 449,520	\$ 797,468
Lorain	2,561	\$ 13,378,980	\$ 27,647	\$ 522,867	\$ 550,515	\$ 65,062	\$ 630,488	\$ 695,550	\$ 1,246,065
Lucas	4,262	\$ 11,240,623	\$ 70,198	\$ 587,847	\$ 658,045	\$ 597,654	\$ 789,987	\$ 1,387,641	\$ 2,045,686
Madison	935	\$ 2,731,270	\$ 14,942	\$ 88,299	\$ 103,241	\$ 35,149	\$ 80,196	\$ 115,345	\$ 218,586
Mahoning	1,473	\$ 5,184,980	\$ 24,478	\$ 197,607	\$ 222,085	\$ 168,861	\$ 273,262	\$ 442,122	\$ 664,207
Marion	1,102	\$ 5,214,360	\$ 13,060	\$ 156,486	\$ 169,546	\$ 24,665	\$ 124,615	\$ 149,280	\$ 318,826
Medina	616	\$ 2,540,620	\$ 94,543	\$ 8,924	\$ 103,468	\$ 81,555	\$ 39,417	\$ 120,972	\$ 224,440
Meigs	2,432	\$ 9,024,449	\$ 43,884	\$ 307,025	\$ 350,909	\$ 388,806	\$ 593,477	\$ 982,282	\$ 1,333,192
Mercer	1,366	\$ 2,404,368	\$ 18,479	\$ 89,036	\$ 107,514	\$ 30,385	\$ 65,163	\$ 95,548	\$ 203,063
Miami	672	\$ 937,610	\$ 11,736	\$ 25,565	\$ 37,301	\$ 70,245	\$ 30,180	\$ 100,426	\$ 137,726
Monroe	1,103	\$ 4,279,510	\$ 23,881	\$ 111,445	\$ 135,326	\$ 61,226	\$ 32,974	\$ 94,200	\$ 229,526
Montgomery	2,863	\$ 6,543,840	\$ 55,826	\$ 358,993	\$ 414,819	\$ 209,044	\$ 726,283	\$ 935,327	\$ 1,350,146
Morgan	1,376	\$ 3,701,125	\$ 28,606	\$ 91,286	\$ 119,892	\$ 219,761	\$ 146,490	\$ 366,251	\$ 486,142
Morrow	1,699	\$ 8,314,080	\$ 52,892	\$ 278,651	\$ 331,543	\$ 214,214	\$ 302,549	\$ 516,763	\$ 848,306
Muskingum	3,382	\$ 14,603,830	\$ 75,645	\$ 435,149	\$ 510,794	\$ 416,679	\$ 742,574	\$ 1,159,253	\$ 1,670,047
Noble	819	\$ 3,120,940	\$ 14,837	\$ 85,205	\$ 100,042	\$ 12,536	\$ 41,049	\$ 53,585	\$ 153,627
Ottawa	3,903	\$ 21,972,769	\$ 50,896	\$ 1,393,418	\$ 1,444,314	\$ 155,305	\$ 411,956	\$ 567,261	\$ 2,011,575
Paulding	707	\$ 1,358,020	\$ 15,411	\$ 42,460	\$ 57,871	\$ 13,584	\$ 38,004	\$ 51,588	\$ 109,459
Perry	2,609	\$ 7,882,710	\$ 96,381	\$ 214,184	\$ 310,566	\$ 1,180,192	\$ 554,231	\$ 1,734,423	\$ 2,044,988
Pickaway	2,065	\$ 7,672,164	\$ 43,394	\$ 418,396	\$ 461,790	\$ 418,638	\$ 888,019	\$ 1,306,657	\$ 1,768,447
Pike	3,250	\$ 10,444,130	\$ 78,852	\$ 279,815	\$ 358,667	\$ 1,360,185	\$ 964,161	\$ 2,324,347	\$ 2,683,014
Portage	5,434	\$ 30,911,190	\$ 96,704	\$ 1,152,924	\$ 1,249,627	\$ 519,818	\$ 1,216,691	\$ 1,736,509	\$ 2,986,136
Preble	486	\$ 1,144,322	\$ 8,691	\$ 44,077	\$ 52,769	\$ 102,634	\$ 67,895	\$ 170,529	\$ 223,298

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	
Putnam	601	\$ 1,996,010	\$ 12,126	\$ 55,259	\$ 67,386	\$ 4,615	\$ 22,814	\$ 27,429	\$ 94,814
Richland	2,043	\$ 5,537,963	\$ 53,784	\$ 427,111	\$ 480,895	\$ 391,815	\$ 356,037	\$ 747,852	\$ 1,228,747
Ross	4,216	\$ 14,347,560	\$ 122,914	\$ 419,320	\$ 542,234	\$ 460,765	\$ 458,722	\$ 919,486	\$ 1,461,720
Sandusky	1,798	\$ 6,122,740	\$ 37,474	\$ 179,262	\$ 216,736	\$ 319,242	\$ 282,096	\$ 601,337	\$ 818,073
Scioto	4,865	\$ 19,704,250	\$ 693,927	\$ 129,291	\$ 823,218	\$ 1,008,554	\$ 2,062,983	\$ 3,071,537	\$ 3,894,755
Seneca	1,241	\$ 3,598,122	\$ 38,213	\$ 178,930	\$ 217,143	\$ 446,288	\$ 324,910	\$ 771,198	\$ 988,341
Shelby	865	\$ 2,597,910	\$ 21,809	\$ 66,562	\$ 88,371	\$ 36,085	\$ 89,350	\$ 125,435	\$ 213,806
Stark	3,069	\$ 12,760,940	\$ 41,999	\$ 428,420	\$ 470,420	\$ 197,946	\$ 397,708	\$ 595,654	\$ 1,066,073
Summit	1,932	\$ 6,587,162	\$ 31,149	\$ 355,682	\$ 386,831	\$ 271,485	\$ 419,067	\$ 690,552	\$ 1,077,383
Trumbull	3,690	\$ 8,049,380	\$ 59,514	\$ 293,642	\$ 353,157	\$ 251,371	\$ 337,361	\$ 588,733	\$ 941,889
Tuscarawas	3,598	\$ 17,315,880	\$ 92,404	\$ 579,345	\$ 671,749	\$ 240,430	\$ 411,062	\$ 651,492	\$ 1,323,241
Union	848	\$ 3,317,400	\$ 26,110	\$ 151,750	\$ 177,859	\$ 49,130	\$ 181,700	\$ 230,830	\$ 408,690
Van Wert *	594	\$ 1,729,890	\$ 9,423	\$ 41,828	\$ 51,250	\$ 5,891	\$ 45,612	\$ 51,502	\$ 102,752
Vinton	1,784	\$ 5,276,657	\$ 56,305	\$ 168,561	\$ 224,866	\$ 427,372	\$ 472,155	\$ 899,527	\$ 1,124,393
Warren	889	\$ 2,839,939	\$ 17,942	\$ 120,571	\$ 138,513	\$ 163,558	\$ 401,115	\$ 564,673	\$ 703,186
Washington	4,273	\$ 16,315,310	\$ 110,710	\$ 521,475	\$ 632,185	\$ 422,702	\$ 573,923	\$ 996,626	\$ 1,628,810
Wayne	3,448	\$ 14,488,880	\$ 92,085	\$ 493,370	\$ 585,455	\$ 82,886	\$ 253,698	\$ 336,584	\$ 922,039
Williams	950	\$ 2,803,930	\$ 16,808	\$ 98,254	\$ 115,062	\$ 36,052	\$ 88,811	\$ 124,863	\$ 239,925
Wood	3,802	\$ 19,203,340	\$ 99,138	\$ 804,800	\$ 903,938	\$ 106,563	\$ 177,667	\$ 284,230	\$ 1,188,168
Wyandot	517	\$ 1,199,680	\$ 5,164	\$ 33,676	\$ 38,840	\$ 5,650	\$ 26,140	\$ 31,791	\$ 70,631

\* Did not submit calendar year 2019 data; previous year's data shown

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