

MANUFACTURED HOMES:

Valuation and Taxes for Calendar Year 2006

Ohio Revised Code Section 4503.06 establishes a tax on manufactured homes (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 computed based on the assessed value, which 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 which depreciation schedule is used. Manufactured homes used in a business other than for lease or rental as a residence are taxed as tangible personal property. Manufactured homes that are leased or rented and used as a residence are not taxed as personal property but are subject to the tax on manufactured homes.
- * The tax rate is equal to the real property tax rate for the prior year for the subdivision where the manufactured home is located. 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.

Owners of manufactured homes may elect to be taxed under either the manufactured home or real property tax if ownership was acquired prior to January 1, 2000. The conditions to be met for the home to be taxed as real property are: the home is affixed to real property owned by the homeowner; the manufactured home is on a permanent foundation; and the certification of title is surrendered to the county auditor. Furthermore, manufactured homes meeting the above conditions are taxed as real property if the home was purchased



Table MH-1
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on or after January 1, 2000. If the home was purchased prior to that date, and the home is taxed under the manufactured home tax, it will be taxed as real property after it is sold.

Real property in all counties is reappraised every six years and property values are updated in the third year following each sexennial reappraisal. The state assesses real property at 35% of the true value. State law grants tax relief in the form of a 10 percent reduction in each taxpayer's real property tax bill. In addition, a 2.5 percent rollback of real property taxes is granted on a homestead for each homeowner. Tax rates vary by taxing district; the rate in any district is the compilation of all local levies.

Table MH-1 shows the taxes levied on manufactured homes in each county, by type of tax, along with the number of manufactured homes, the taxable value and prior years' delinquencies. The data presented in the table were compiled from a survey of county auditors conducted by the Ohio Department of Taxation.

Based on survey results, it is estimated that a total of \$38.4 million of taxes were levied on manufactured homes for calendar year 2006. An additional \$36.3 million in prior years' delinquencies were reported, for a total amount due of \$74.7 million. Five counties did not submit calendar year 2006 data for this report; previous year's information was used in place.

The number of manufactured homes by county ranged from 571 in Fayette County to 7,832 in Clermont County with an average of 2,539 per county. Taxable value by county ranged from \$1.5 million in Wyandot County to \$31.6 million in Portage County. Total 2006 taxes levied (including prior years' delinquencies) ranged from \$78,554 in Wyandot County to \$2,853,823 in Clermont County.

CALENDAR YEAR 2006 MANUFACTURED HOME VALUATION AND TAXES

County	Number Of Manufactured Homes	Taxable Value	Taxes Levied			Delinquencies			Total Taxes & Delinquencies on Manufactured Homes
			Manufactured Home Tax	Real Property Tax	Total	Manufactured Home Tax	Real Property Tax	Total	
Totals	223,452	\$744,642,166	\$13,733,544	\$24,662,371	\$38,395,915	\$25,086,863	\$11,194,773	\$36,281,636	\$74,677,551
Adams	4,437	9,787,998	164,136	143,607	307,743	88,457	510,452	598,909	906,653
Allen (a)	2,231	6,931,501	127,689	207,828	335,516	71,026	38,020	109,045	444,562
Ashland	1,488	4,425,268	86,679	139,159	225,839	61,666	55,464	117,130	342,969
Ashtabula	4,147	13,440,700	230,467	439,169	669,636	116,559	164,239	280,798	950,433
Athens	5,800	16,897,689	381,346	905,777	1,287,122	788,229	292,904	1,081,133	2,368,255
Auglaize	824	1,717,027	24,394	46,083	70,477	7,906	10,289	18,195	88,672
Belmont	2,387	6,487,290	114,976	160,163	275,139	57,215	20,513	77,728	352,867
Brown	3,904	13,939,100	268,383	303,608	571,991	543,027	240,086	783,113	1,355,104
Butler	4,880	17,389,979	375,284	513,315	888,599	647,208	342,125	989,333	1,877,932
Carroll	2,232	6,276,570	140,981	223,497	364,477	399,067	130,321	529,388	893,865
Champaign	1,905	8,902,626	77,565	224,020	301,585	239,864	274,326	514,190	815,775
Clark	2,894	10,872,859	225,308	314,501	539,810	154,355	56,381	210,736	750,546
Clermont	7,832	22,855,641	519,541	1,150,159	1,669,701	703,061	481,062	1,184,122	2,853,823
Clinton	1,375	8,248,581	156,693	232,604	389,297	363,127	114,315	477,442	866,739
Columbiana	4,968	16,802,610	336,364	637,140	973,504	794,006	142,879	936,885	1,910,389
Coshocton	2,707	6,718,464	146,511	148,611	295,122	343,101	76,704	419,805	714,927
Crawford	1,024	1,889,180	45,558	51,837	97,395	42,329	28,138	70,467	167,862
Cuyahoga	2,582	10,941,040	466,269	457,428	923,697	145,459	55,064	200,523	1,124,220
Darke	1,024	2,618,432	41,756	59,702	101,459	21,031	20,873	41,904	143,363
Defiance	1,289	4,159,895	72,286	115,020	187,306	53,167	48,758	101,925	289,231
Delaware (b)	1,418	5,304,566	147,168	126,660	273,828	328,522	81,062	409,585	683,413
Erie	1,317	3,613,890	81,459	116,228	197,687	176,077	51,742	227,819	425,506

County	Number Of Manufactured Homes	Taxable Value	Taxes Levied			Delinquencies			Total Taxes & Delinquencies on Manufactured Homes	
			Manufactured		Real Property Tax	Manufactured Home Tax	Real Property Tax			
			Home Tax	Total			Total			
Fairfield	1,124	\$3,802,276	\$66,082	\$224,159	\$290,241	\$149,334	\$92,575	\$241,909	\$532,150	
Fayette	571	2,568,907	44,940	136,852	181,792	28,484	35,215	63,699	245,491	
Franklin	4,290	17,232,917	424,212	547,229	971,441	1,425,244	359,972	1,785,216	2,756,656	
Fulton	1,490	5,998,890	119,787	213,593	333,380	207,628	81,534	289,162	622,543	
Gallia	4,452	10,715,813	191,299	293,039	484,338	424,030	108,803	532,833	1,017,171	
Geauga	1,468	8,901,329	156,178	312,961	469,139	135,272	98,678	233,949	703,088	
Greene	951	4,010,079	57,566	227,752	285,318	71,447	30,146	101,594	386,912	
Guernsey	2,621	7,057,680	149,096	191,077	340,173	422,816	89,110	511,927	852,100	
Hamilton	2,951	12,603,500	223,497	819,880	1,043,378	281,049	196,833	477,883	1,521,260	
Hancock	2,173	9,505,063	138,305	251,963	390,268	94,673	82,349	177,021	567,290	
Hardin	1,192	2,320,270	51,629	65,304	116,933	23,576	16,648	40,224	157,157	
Harrison	1,188	3,123,360	62,364	129,307	191,671	93,074	51,396	144,470	336,141	
Henry	1,152	3,470,780	78,081	106,575	184,656	46,895	42,073	88,968	273,624	
Highland	3,288	10,465,470	261,927	165,695	427,622	422,085	150,173	572,258	999,880	
Hocking	2,417	8,236,690	148,275	224,925	373,200	237,069	118,707	355,776	728,975	
Holmes	1,609	4,510,250	109,306	105,701	215,007	81,082	31,506	112,587	327,594	
Huron	2,178	8,383,160	107,280	244,398	351,678	205,677	127,750	333,427	685,105	
Jackson	2,998	9,648,736	128,080	306,121	434,201	694,550	193,047	887,598	1,321,798	
Jefferson	2,829	6,852,607	131,411	180,428	311,840	659,579	126,177	785,756	1,097,596	
Knox	1,154	4,743,970	34,052	68,898	102,950	116,529	73,009	189,538	292,488	
Lake	2,153	10,469,379	225,179	560,365	785,544	276,292	331,336	607,628	1,393,172	
Lawrence (b)	5,399	17,831,960	304,600	270,331	574,931	994,090	189,264	1,183,354	1,758,285	
Licking	3,229	12,977,230	228,792	361,909	590,701	270,053	213,614	483,667	1,074,368	
Logan	2,872	8,785,581	101,719	478,155	579,874	154,030	127,063	281,093	860,966	
Lorain	2,986	14,181,120	134,649	561,709	696,359	193,878	167,287	361,166	1,057,524	
Lucas	4,892	14,745,089	371,768	501,679	873,446	1,118,482	350,727	1,469,209	2,342,655	
Madison	1,046	3,049,320	68,254	78,753	147,006	73,954	33,796	107,750	254,757	
Mahoning	1,736	4,873,960	84,443	109,536	193,979	202,678	66,480	269,158	463,136	
Marion	1,382	5,234,590	68,635	154,148	222,783	43,493	59,030	102,523	325,306	
Medina	641	2,417,568	27,225	211,686	238,911	37,681	18,830	56,512	295,422	
Meigs	2,868	8,544,710	114,635	213,416	328,051	350,253	146,976	497,229	825,280	
Mercer	1,447	3,510,414	65,912	104,339	170,251	15,583	20,861	36,444	206,694	
Miami	784	1,606,479	41,604	39,745	81,349	54,049	12,934	66,983	148,332	
Monroe	1,271	3,293,720	52,853	68,798	121,651	56,573	10,464	67,037	188,688	
Montgomery	3,029	6,889,316	185,849	432,082	617,932	196,642	162,891	359,534	977,465	

<u>County</u>	<u>Number Of Manufactured Homes</u>	<u>Taxable Value</u>	<u>Taxes Levied</u>			<u>Delinquencies</u>			<u>Total Taxes & Delinquencies on Manufactured Homes</u>
			<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	<u>Manufactured Home Tax</u>	<u>Real Property Tax</u>	<u>Total</u>	
Morgan (c)	1,701	\$3,543,380	\$97,862	\$93,697	\$191,559	\$147,663	\$13,173	\$160,836	\$352,395
Morrow	2,152	7,480,259	120,761	207,614	328,375	192,080	129,160	321,240	649,615
Muskingum	4,153	14,604,947	249,656	427,898	677,554	379,945	220,798	600,742	1,278,296
Noble	932	2,987,070	40,653	62,620	103,273	39,646	23,929	63,574	166,847
Ottawa	4,338	12,552,063	115,041	714,959	830,000	166,440	43,514	209,954	1,039,954
Paulding	1,059	2,562,606	47,932	91,401	139,333	100,208	131,685	231,893	371,226
Perry	2,684	8,900,997	148,181	385,897	534,078	768,369	164,839	933,208	1,467,286
Pickaway	2,771	9,072,523	138,033	384,638	522,670	805,021	406,673	1,211,693	1,734,364
Pike	3,665	9,422,860	171,787	238,761	410,547	950,294	221,348	1,171,642	1,582,189
Portage	6,114	31,552,272	400,911	1,090,690	1,491,602	540,429	409,631	950,061	2,441,662
Preble	707	2,716,547	28,267	44,298	72,565	65,976	24,702	90,678	163,243
Putnam	907	2,685,060	48,330	65,260	113,589	28,440	15,191	43,631	157,221
Richland	2,365	6,400,448	134,955	361,955	496,910	534,615	148,913	683,528	1,180,438
Ross	4,723	17,635,100	319,376	412,206	731,583	314,978	239,614	554,592	1,286,175
Sandusky	1,675	5,268,490	124,807	157,700	282,508	255,724	41,731	297,455	579,962
Scioto	5,255	16,464,560	284,233	442,993	727,225	649,306	289,934	939,240	1,666,465
Seneca	1,517	4,648,982	95,579	208,495	304,074	269,689	66,433	336,122	640,196
Shelby	981	3,414,150	67,626	84,635	152,261	22,656	23,449	46,105	198,367
Stark	3,990	11,836,949	188,560	383,887	572,447	306,069	130,617	436,686	1,009,133
Summit	2,176	7,094,800	143,354	256,568	399,922	213,027	68,836	281,863	681,785
Trumbull	4,642	13,372,793	224,113	488,825	712,939	290,443	133,741	424,184	1,137,123
Tuscarawas	4,659	18,380,440	271,767	490,988	762,755	638,342	249,573	887,915	1,650,670
Union	1,027	3,822,650	70,787	131,613	202,401	56,496	62,104	118,600	321,000
Van Wert	785	2,510,160	39,550	71,794	111,344	14,810	19,213	34,023	145,367
Vinton (a)	2,162	6,533,890	112,478	153,496	265,974	297,057	71,252	368,308	634,282
Warren	1,010	2,939,201	54,283	93,607	147,890	121,979	79,135	201,114	349,004
Washington	4,494	13,861,410	219,266	339,118	558,384	256,133	145,791	401,924	960,308
Wayne	3,765	16,344,160	307,796	475,612	783,408	247,016	105,973	352,989	1,136,397
Williams	1,126	3,701,060	62,701	114,667	177,368	70,653	37,136	107,790	285,158
Wood	4,744	18,094,140	389,276	477,195	866,470	328,390	213,833	542,222	1,408,693
Wyandot	677	1,455,110	25,322	30,662	55,984	12,687	9,883	22,569	78,554

a) Did not submit 2006 data; 2005 data shown

b) Did not submit 2006 nor 2005 data; 2004 data shown

c) Did not submit 2006, 2005 nor 2004 data; 2003 data shown

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