



Table MH-1
No. 33 (2021)
March 17, 2021

MANUFACTURED HOMES: Valuation and Taxes for Tax Year 2020

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.

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: four counties did not submit calendar year 2020 data for this report (Licking, Morgan, Scioto and Stark); previous year's information was used in place.

Based on survey results, 190,240 manufactured homes were valued at approximately \$696.8 million dollars in calendar year 2020. It is estimated that a total of approximately \$31.8 million of taxes were levied with an additional approximate \$60.5 million in prior years' delinquencies reported, for a total amount due of approximately \$92.3 million.

The number of manufactured homes by county ranged from 434 in Fayette County to 5,542 in Clermont County with an average of 2,162 per county. Taxable value by county ranged from \$897,070 in Miami County to approximately \$31.4 million in Portage County. Total 2020 taxes levied (including prior years' delinquencies) ranged from \$62,713 in Auglaize County to approximately \$3.9 million in Athens County.

CALENDAR YEAR 2020 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	190,240	\$ 696,785,766	\$ 4,699,859	\$ 27,073,740	\$ 31,773,599	\$ 25,354,324	\$ 35,135,944	\$ 60,490,268	\$ 92,263,866
Adams	4,546	\$ 5,770,330	\$ 70,302	\$ 135,779	\$ 206,081	\$ 1,012,597	\$ 347,675	\$ 1,360,272	\$ 1,566,353
Allen	1,718	\$ 6,081,460	\$ 21,862	\$ 217,410	\$ 239,273	\$ 49,370	\$ 192,310	\$ 241,680	\$ 480,953
Ashland	1,059	\$ 3,152,860	\$ 23,564	\$ 99,668	\$ 123,232	\$ 46,339	\$ 98,719	\$ 145,058	\$ 268,289
Ashtabula	3,345	\$ 11,422,089	\$ 71,953	\$ 422,956	\$ 494,909	\$ 94,305	\$ 344,972	\$ 439,277	\$ 934,186
Athens	4,714	\$ 14,146,573	\$ 165,667	\$ 564,339	\$ 730,006	\$ 1,681,046	\$ 1,503,999	\$ 3,185,046	\$ 3,915,051
Auglaize	728	\$ 1,529,755	\$ 4,226	\$ 45,123	\$ 49,349	\$ 1,008	\$ 12,356	\$ 13,364	\$ 62,713
Belmont	2,135	\$ 9,785,290	\$ 38,316	\$ 300,758	\$ 339,074	\$ 74,042	\$ 214,326	\$ 288,368	\$ 627,441
Brown	2,663	\$ 9,517,740	\$ 97,438	\$ 256,223	\$ 353,661	\$ 271,599	\$ 340,403	\$ 612,001	\$ 965,663
Butler	4,132	\$ 13,975,833	\$ 65,898	\$ 569,199	\$ 635,096	\$ 413,784	\$ 1,303,074	\$ 1,716,857	\$ 2,351,954
Carroll	1,747	\$ 5,049,750	\$ 55,513	\$ 141,051	\$ 196,563	\$ 240,309	\$ 314,600	\$ 554,909	\$ 751,472
Champaign	1,249	\$ 3,008,760	\$ -	\$ 116,766	\$ 116,766	\$ -	\$ 170,146	\$ 170,146	\$ 286,913
Clark	2,545	\$ 7,763,741	\$ 44,869	\$ 299,922	\$ 344,790	\$ 193,105	\$ 364,308	\$ 557,413	\$ 902,203
Clermont	5,542	\$ 16,294,335	\$ 147,157	\$ 651,227	\$ 798,384	\$ 550,796	\$ 681,981	\$ 1,232,778	\$ 2,031,161
Clinton	1,208	\$ 6,150,050	\$ 51,975	\$ 189,931	\$ 241,905	\$ 248,591	\$ 135,121	\$ 383,712	\$ 625,617
Columbiana	3,919	\$ 17,022,932	\$ 108,609	\$ 529,038	\$ 637,647	\$ 1,062,729	\$ 1,142,656	\$ 2,205,385	\$ 2,843,033
Coshocton	2,116	\$ 6,201,730	\$ 26,778	\$ 351,054	\$ 377,832	\$ 56,765	\$ 128,957	\$ 185,722	\$ 563,554
Crawford	761	\$ 1,865,450	\$ 11,030	\$ 79,632	\$ 90,662	\$ 37,859	\$ 82,065	\$ 119,924	\$ 210,586
Cuyahoga	2,586	\$ 13,671,370	\$ 98,671	\$ 1,918,731	\$ 2,017,402	\$ 128,917	\$ 667,188	\$ 796,106	\$ 2,813,508
Darke	820	\$ 2,550,520	\$ 13,489	\$ 67,532	\$ 81,022	\$ 13,965	\$ 47,140	\$ 61,105	\$ 142,126
Defiance	1,002	\$ 3,660,920	\$ 17,264	\$ 118,659	\$ 135,924	\$ 30,603	\$ 83,458	\$ 114,061	\$ 249,985
Delaware	1,299	\$ 6,366,570	\$ 28,524	\$ 314,927	\$ 343,451	\$ 244,833	\$ 383,910	\$ 628,744	\$ 972,195
Erie	1,223	\$ 2,218,880	\$ 1,042	\$ 89,285	\$ 90,327	\$ 168	\$ 273,980	\$ 274,148	\$ 364,475
Fairfield	1,059	\$ 3,019,982	\$ 14,435	\$ 86,764	\$ 101,199	\$ 69,790	\$ 400,634	\$ 470,424	\$ 571,623
Fayette	434	\$ 1,352,971	\$ 29,914	\$ 34,624	\$ 64,539	\$ 62,876	\$ 68,303	\$ 131,179	\$ 195,717
Franklin	4,483	\$ 16,780,609	\$ 90,317	\$ 743,639	\$ 833,956	\$ 635,166	\$ 949,441	\$ 1,584,607	\$ 2,418,563
Fulton	1,261	\$ 4,931,220	\$ 32,146	\$ 201,357	\$ 233,503	\$ 58,523	\$ 152,957	\$ 211,480	\$ 444,983
Gallia	4,476	\$ 9,430,639	\$ 60,825	\$ 289,111	\$ 349,935	\$ 406,590	\$ 542,328	\$ 948,917	\$ 1,298,853
Geauga	1,321	\$ 9,453,550	\$ 37,257	\$ 372,048	\$ 409,306	\$ 31,718	\$ 98,197	\$ 129,915	\$ 539,220
Greene	770	\$ 3,956,632	\$ 14,290	\$ 314,598	\$ 328,888	\$ 111,175	\$ 201,619	\$ 312,794	\$ 641,682

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	2,119	\$ 7,290,436	\$ 58,448	\$ 252,647	\$ 311,095	\$ 499,952	\$ 420,468	\$ 920,420	\$ 1,231,515
Hamilton	2,872	\$ 12,126,030	\$ 81,103	\$ 560,176	\$ 641,279	\$ 372,467	\$ 472,676	\$ 845,144	\$ 1,486,422
Hancock	1,922	\$ 6,156,190	\$ 31,102	\$ 210,568	\$ 241,670	\$ 11,391	\$ 86,754	\$ 98,145	\$ 339,815
Hardin	894	\$ 1,467,720	\$ 1,067	\$ 55,056	\$ 56,123	\$ -	\$ 61,815	\$ 61,815	\$ 117,938
Harrison	943	\$ 3,333,890	\$ 26,008	\$ 108,117	\$ 134,126	\$ 157,918	\$ 238,650	\$ 396,568	\$ 530,694
Henry	787	\$ 2,429,740	\$ 25,029	\$ 102,331	\$ 127,361	\$ 27,365	\$ 71,947	\$ 99,313	\$ 226,673
Highland	2,288	\$ 8,255,370	\$ 79,636	\$ 199,006	\$ 278,642	\$ 297,334	\$ 423,720	\$ 721,054	\$ 999,696
Hocking	1,981	\$ 5,965,500	\$ 57,090	\$ 193,407	\$ 250,497	\$ 142,240	\$ 199,898	\$ 342,138	\$ 592,635
Holmes	1,250	\$ 4,134,250	\$ 37,149	\$ 129,513	\$ 166,662	\$ 17,181	\$ 23,323	\$ 40,504	\$ 207,166
Huron	1,848	\$ 4,858,530	\$ 30,764	\$ 152,227	\$ 182,991	\$ 206,032	\$ 547,392	\$ 753,424	\$ 936,415
Jackson	2,917	\$ 10,373,815	\$ 66,471	\$ 314,448	\$ 380,919	\$ 1,366,358	\$ 1,049,668	\$ 2,416,026	\$ 2,796,945
Jefferson	2,600	\$ 9,147,270	\$ 77,266	\$ 330,775	\$ 408,042	\$ 1,585,423	\$ 738,150	\$ 2,323,574	\$ 2,731,615
Knox	927	\$ 4,856,010	\$ 23,557	\$ 180,461	\$ 204,018	\$ 100,794	\$ 116,115	\$ 216,909	\$ 420,927
Lake	2,084	\$ 8,391,084	\$ 47,260	\$ 370,375	\$ 417,635	\$ 176,054	\$ 199,367	\$ 375,421	\$ 793,056
Lawrence	4,918	\$ 22,383,560	\$ 106,461	\$ 545,862	\$ 652,323	\$ 879,694	\$ 1,310,149	\$ 2,189,843	\$ 2,842,166
Licking (a)	2,856	\$ 12,524,360	\$ 60,728	\$ 538,683	\$ 599,411	\$ 197,895	\$ 547,844	\$ 745,739	\$ 1,345,150
Logan	2,253	\$ 8,688,610	\$ 27,754	\$ 356,989	\$ 384,743	\$ 165,966	\$ 315,947	\$ 481,913	\$ 866,656
Lorain	2,624	\$ 14,731,550	\$ 21,427	\$ 601,947	\$ 623,375	\$ 55,778	\$ 661,031	\$ 716,809	\$ 1,340,184
Lucas	4,225	\$ 11,271,221	\$ 63,623	\$ 602,231	\$ 665,855	\$ 554,341	\$ 884,225	\$ 1,438,566	\$ 2,104,420
Madison	942	\$ 2,878,900	\$ 14,031	\$ 97,963	\$ 111,994	\$ 37,460	\$ 88,099	\$ 125,560	\$ 237,553
Mahoning	1,458	\$ 5,287,350	\$ 23,967	\$ 202,878	\$ 226,846	\$ 173,427	\$ 290,786	\$ 464,213	\$ 691,059
Marion	1,120	\$ 5,490,360	\$ 13,082	\$ 194,540	\$ 207,623	\$ 26,725	\$ 139,296	\$ 166,021	\$ 373,644
Medina	618	\$ 2,551,440	\$ 9,228	\$ 96,727	\$ 105,955	\$ 39,417	\$ 81,555	\$ 120,972	\$ 226,927
Meigs	2,415	\$ 9,322,720	\$ 43,302	\$ 320,830	\$ 364,132	\$ 403,397	\$ 657,912	\$ 1,061,309	\$ 1,425,441
Mercer	1,244	\$ 2,503,670	\$ 16,337	\$ 91,441	\$ 107,779	\$ 22,754	\$ 77,032	\$ 99,786	\$ 207,564
Miami	663	\$ 897,070	\$ 10,038	\$ 24,600	\$ 34,638	\$ 48,771	\$ 61,579	\$ 110,350	\$ 144,988
Monroe	1,103	\$ 4,279,510	\$ 23,881	\$ 111,445	\$ 135,326	\$ 61,226	\$ 32,974	\$ 94,200	\$ 229,526
Montgomery	2,788	\$ 7,302,518	\$ 40,434	\$ 369,477	\$ 409,911	\$ 238,729	\$ 783,548	\$ 1,022,277	\$ 1,432,188
Morgan (a)	1,376	\$ 3,701,125	\$ 28,606	\$ 91,286	\$ 119,892	\$ 219,761	\$ 146,490	\$ 366,251	\$ 486,142
Morrow	1,669	\$ 8,289,990	\$ 49,821	\$ 287,753	\$ 337,574	\$ 193,464	\$ 350,439	\$ 543,904	\$ 881,478
Muskingum	3,398	\$ 15,074,970	\$ 71,751	\$ 457,945	\$ 529,697	\$ 428,353	\$ 782,287	\$ 1,210,640	\$ 1,740,336
Noble	786	\$ 3,191,820	\$ 13,809	\$ 86,660	\$ 100,469	\$ 14,678	\$ 44,217	\$ 58,894	\$ 159,363
Ottawa	3,854	\$ 22,839,829	\$ 47,954	\$ 1,168,077	\$ 1,216,031	\$ 166,484	\$ 401,102	\$ 567,587	\$ 1,783,617
Paulding	690	\$ 1,369,560	\$ 15,028	\$ 42,762	\$ 57,790	\$ 15,173	\$ 39,434	\$ 54,606	\$ 112,396
Perry	2,609	\$ 7,882,190	\$ 96,352	\$ 214,211	\$ 310,563	\$ 1,180,192	\$ 554,231	\$ 1,734,423	\$ 2,044,985
Pickaway	2,087	\$ 8,030,907	\$ 43,921	\$ 432,404	\$ 476,325	\$ 426,783	\$ 949,975	\$ 1,376,757	\$ 1,853,082
Pike	3,252	\$ 9,999,460	\$ 78,729	\$ 292,671	\$ 371,400	\$ 1,429,332	\$ 1,013,521	\$ 2,442,854	\$ 2,814,254
Portage	5,421	\$ 31,395,190	\$ 87,143	\$ 1,263,107	\$ 1,350,250	\$ 494,470	\$ 1,258,164	\$ 1,752,634	\$ 3,102,884
Preble	480	\$ 1,132,480	\$ 8,209	\$ 42,963	\$ 51,172	\$ 74,221	\$ 113,311	\$ 187,532	\$ 238,704

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	583	\$ 1,965,390	\$ 10,882	\$ 55,678	\$ 66,560	\$ 4,133	\$ 18,936	\$ 23,069	\$ 89,629
Richland	2,108	\$ 5,543,400	\$ 48,929	\$ 443,739	\$ 492,668	\$ 418,896	\$ 383,009	\$ 801,906	\$ 1,294,574
Ross	4,411	\$ 14,531,960	\$ 133,207	\$ 487,349	\$ 620,556	\$ 495,735	\$ 512,184	\$ 1,007,919	\$ 1,628,476
Sandusky	1,825	\$ 6,486,660	\$ 36,556	\$ 189,426	\$ 225,982	\$ 333,687	\$ 317,445	\$ 651,132	\$ 877,113
Scioto (a)	4,865	\$ 19,704,250	\$ 693,927	\$ 129,291	\$ 823,218	\$ 1,008,554	\$ 2,062,983	\$ 3,071,537	\$ 3,894,755
Seneca	1,228	\$ 3,525,716	\$ 36,691	\$ 177,708	\$ 214,398	\$ 470,668	\$ 364,980	\$ 835,648	\$ 1,050,046
Shelby	852	\$ 2,518,430	\$ 15,740	\$ 69,756	\$ 85,496	\$ 33,433	\$ 96,780	\$ 130,213	\$ 215,708
Stark (a)	3,069	\$ 12,760,940	\$ 41,999	\$ 428,420	\$ 470,420	\$ 197,946	\$ 397,708	\$ 595,654	\$ 1,066,073
Summit	1,911	\$ 6,742,009	\$ 29,881	\$ 377,404	\$ 407,285	\$ 266,821	\$ 415,543	\$ 682,364	\$ 1,089,649
Trumbull	3,631	\$ 8,521,990	\$ 56,434	\$ 313,872	\$ 370,306	\$ 263,975	\$ 347,182	\$ 611,157	\$ 981,463
Tuscarawas	3,594	\$ 17,755,280	\$ 90,207	\$ 578,265	\$ 668,473	\$ 262,493	\$ 433,591	\$ 696,084	\$ 1,364,557
Union	849	\$ 3,518,680	\$ 26,340	\$ 153,145	\$ 179,485	\$ 33,983	\$ 139,767	\$ 173,750	\$ 353,235
Van Wert	590	\$ 1,764,460	\$ 7,720	\$ 45,040	\$ 52,761	\$ 9,766	\$ 47,918	\$ 57,685	\$ 110,445
Vinton	1,763	\$ 5,267,710	\$ 53,669	\$ 170,214	\$ 223,882	\$ 457,630	\$ 524,675	\$ 982,305	\$ 1,206,187
Warren	924	\$ 2,798,845	\$ 8,558	\$ 112,909	\$ 121,467	\$ 163,558	\$ 429,076	\$ 592,635	\$ 714,102
Washington	4,173	\$ 16,349,180	\$ 107,230	\$ 511,101	\$ 618,330	\$ 384,311	\$ 534,781	\$ 919,092	\$ 1,537,422
Wayne	3,505	\$ 14,870,440	\$ 86,967	\$ 605,640	\$ 692,606	\$ 83,660	\$ 350,863	\$ 434,523	\$ 1,127,129
Williams	951	\$ 2,834,820	\$ 15,890	\$ 99,301	\$ 115,191	\$ 38,434	\$ 101,070	\$ 139,504	\$ 254,695
Wood	3,753	\$ 20,103,660	\$ 93,350	\$ 872,400	\$ 965,751	\$ 82,569	\$ 144,761	\$ 227,331	\$ 1,193,082
Wyandot	513	\$ 1,283,210	\$ 4,781	\$ 37,175	\$ 41,956	\$ 6,503	\$ 30,774	\$ 37,277	\$ 79,233

* Did not submit calendar year 2020 data; previous year's data shown

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