

TAX RELIEF

Rollbacks – These property tax reductions that were only available to real property owners are now available to manufactured and mobile home owners. There is a 10% rollback for everyone and a 2 1/2% credit for all owner-occupied manufactured and mobile home owners.

House Bill 920 – Passed into law in 1976, it provides a credit against all voted tax millage. As property values increase due to reappraisals additional 'credits' are applied to voted tax levies so that property owners are not paying more than the amount of taxes the levy was originally voted to collect. The only increased revenue taxing districts receive from voted levies is from the added value of new construction.

Homestead Exemption – Manufactured and Mobile homeowners 65 years old or permanently disabled are eligible if their household income is \$24,700 or less per year. This program reduces the taxable value of the property, thereby reducing the taxes owed. Applications are available through our office. The application may be filed between the first Monday in January and the first Monday in June each year in our office.



DEFINITIONS

"Acquired situs", with respect to a manufactured home or a mobile home, means to become located in Ohio pursuant to the issuance of a certificate of title for the home and the placement of the home on real property, but does not include the placement of a manufactured home or a mobile home in the inventory of a new motor vehicle dealer or the inventory of a manufacturer, remanufacturer, or distributor of manufactured or mobile homes.

"Manufactured home" means a building unit or assembly of closed construction fabricated in an off-site facility, that conforms with the federal construction and safety standards established by the Secretary of Housing and Urban Development pursuant to the "Manufactured Housing Construction and Safety Standards Act of 1974", and that has a label or tag permanently affixed to it certifying compliance with all applicable federal construction and safety standards.

"Mobile home" is defined as a building unit or assembly of closed construction that is fabricated in an off-site facility, is more than 35 body feet in length, or, when erected on site, is 320 or more square feet, that is built on a permanent chassis and is transportable in one or more sections, and does not qualify under the act's definition of a manufactured home or industrialized unit.

Units categorized as mobile homes under the act are primarily those units built before 1976, when the HUD standards became effective.

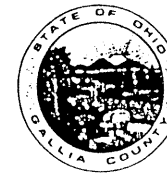
"Permanent foundation" means permanent masonry, concrete, or locally approved footing or foundation, to which a manufactured or mobile home may be affixed.

TAX CALCULATOR

Sale Price or Appraised Value	_____	
	X	_____ .35
Assessed Value	=	_____
Tax Rate (available in our office)	X	_____
Subtotal	=	_____
10% Rollback	-	_____
2 1/2% Credit	-	_____
Net Taxes	=	_____ 12
Monthly	=	_____

Furnished and provided as a public service by

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OHIO MANUFACTURED & MOBILE HOME HOUSING LAWS



Provided by

LARRY M. BETZ
GALLIA COUNTY
AUDITOR



METHODS OF TAXATION

The Law allows for different methods of taxation.

Depreciation Method: Prior to January 1, 2000 Manufactured or Mobile Home Owners are taxed using a method of depreciation and the full tax rate. This tax rate is not subject to H.B. 920 reduction factors. This method uses the sale price of the Manufactured or Mobile Home which is multiplied by either 95% for unfurnished or 80% if the home is furnished. This amount is known as the depreciated value which is multiplied by 40% to create the assessed value. The assessed value is multiplied by the full tax rate to calculate the yearly taxes. Every year an additional 5% depreciation is deducted from the 95% or 80% until it reaches 35% (see example). Manufactured or Mobile Home Owners whose home has been purchased prior to January 1, 2000 can stay on this method or elect to change to the new method, known as the Appraised Method.

Appraised Method: All Manufactured or Mobile Homes that are purchased or otherwise transferred after January 1, 2000 or elect to convert to this method will be taxed like Real Property. Under the appraised method all homes will be appraised for Market Value by the County Auditor. Similar to how Real Property is valued. These values will be adjusted every 3 years on the same schedule as Real Property. This method will use the appraised value multiplied times 35% assessment percentage to create the assessed value. The assessed value will be multiplied by the effective tax rate to calculate the gross tax. This method is also entitled to the 10% rollback and 2 1/2% owner occupied credit as owners of Real Property are. To calculate the net taxes, 10% Rollback, and 2 1/2% owner occupied credit (if applicable) are deducted to create the net taxes for the year (see example).

To further show the difference in these two methods please refer to the following examples:

These examples are for Manufactured or Mobile Homes purchased in 1999 and 1993:

Taxes Using the Depreciation Method

	1999	1993
Purchase Price	\$ 56,421	\$ 35,150
Depr. % x	80%	50%
Depreciated value	\$ 45,140	\$ 17,575
Assessment % x	40%	40%
Assessed Value	\$ 18,056	\$ 7,030
* Full Tax Rate x	79.75	79.75
2000 Full Year Tax	\$1,439.97	\$ 560.64

Taxes Using the Appraised Method

	1999	1993
Appraised Value	\$ 56,421	\$ 39,300
Assessment % x	35%	35%
Appraised Value	\$ 19,750	\$ 13,760
* Effective Tax Rate	48.363115	48.363115
Subtotal	\$ 955.17	\$ 665.48
10% Rollback	\$ 95.52	\$ 66.55
2 1/2% Credit	\$ 23.88	\$ 16.64
2000 Full Year Taxes	\$ 835.78	\$ 582.29

The above example shows two different situations. In the case of the home acquired in 1999, it would be beneficial to convert to the Appraised Taxation Method. However, in the second example of a home acquired in 1993 it would not be beneficial. Our office would be pleased to provide you with a tax analysis based upon your situation.

Converting Your Manufactured or Mobile Home to the Appraised Method:

If you have determined that it would be beneficial to convert to the new Appraised Method please contact our office prior to December 1st of any year. To convert to the new Appraised Method all taxes must be paid and a form is required to be filed with our office. This form is available at our office. **Please note that you can only change once.**

Converting your home to Real Estate:

The new law allows for homeowners who own the land their home is sitting on to convert the home to Real Estate. To do so the home must be affixed on a permanent foundation, all taxes must be paid and the title surrendered to the Auditor's Office.

OTHER CHANGES

Relocation Notice: Effective March 30, 1999 any Manufactured or Mobile Home that is moved on a public road within Ohio must have a Relocation Notice attached to the rear of the home while being moved. You can obtain a Relocation Permit from the Gallia County Auditor's Office upon showing proof that all taxes have been paid. Failure to obtain a permit is a minor misdemeanor with a fine of \$100.00 to the owner and the person moving the home.

Payment Plans: Taxpayers can now prepay their Manufactured or Mobile Home taxes. Delinquent taxpayers can also be offered delinquent tax payment plans. You may inquire to these options with the Gallia County Treasurer's Office.

Board of Revision: Homeowners whose taxes are based on the Appraised Value can appeal the value of the home to the Board of Revision of any year between January 1st - March 31st. The applications are available in our office.

Delinquent Manufactured or Mobile Home Taxes: A list of all delinquent Manufactured or Mobile Homes will be delivered to the County Treasurer and published annually.

Penalty for Failing to Register: All Manufactured and Mobile Home owners must register their home with the County Auditor within 30 days after acquiring situs in Gallia County. Failure to do so will subject the owner to a \$100.00 penalty.

Transfer of Ownership: After January 1, 2000 any used Manufactured or Mobile Home that is sold must be conveyed through the Gallia County Auditor's Office. The sale will be subject to the Conveyance Tax of \$4.00 per \$1,000 of value. After the conveyance is done in the Auditor's Office the title may be transferred by the Clerk of Courts exempt from sales tax.

Interest on Delinquent Taxes: Delinquent Manufactured and Mobile Home taxes are now subject to interest.

Dear Manufactured or Mobile Home Owner:

Many aspects of Ohio's Manufactured and Mobile Home Laws have changed effective March 30, 1999 and January 1, 2000. The purpose of this brochure is to inform you of those changes.

I hope you find this information helpful in learning about the new laws.

If you have any questions, please call the Auditor's Office at (740) 446-4612 or write or visit us at your convenience.

Sincerely,

Larry M. Betz
Gallia County Auditor