

## **PAYMENT PLAN:**

Taxpayers can now prepay their manufactured or mobile home taxes. Delinquent taxpayers can also be offered delinquent tax payment plans. You may inquire about these options with the Medina 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 between January 1<sup>st</sup> and March 31<sup>st</sup> of any year. The applications are available at the Auditor's Office or by accessing our web site at [www.medinacountyauditor.org](http://www.medinacountyauditor.org) and downloading the form.

## **PENALTY FOR FAILING TO REGISTER:**

All manufactured and mobile home owners must register their home with the Medina County Auditor within 30 days after acquiring a site in Medina County. Failure to do so will subject the owner to a \$100 penalty.

## **TRANSFER OF OWNERSHIP:**

After January 1, 2000 any used manufactured or mobile home that is sold must be conveyed through the Medina County Auditor's Office. The sale will be subject to the conveyance tax of \$1 per \$1,000 of value. After the conveyance is completed in the Auditor's Office, the title may be transferred by the Clerk of Courts exempt from sales tax.

*For more information contact:*

**MICHAEL E. KOVACK**  
Medina County Auditor

144 N. Broadway Street  
Room 301  
Medina, OH 44256

Monday - Friday  
8:00 AM - 4:30 PM



*Call toll-free:*

**Medina:** 330-725-9766

**Toll Free:** 844-722-3800  
extension 9766

[www.medinacountyauditor.org](http://www.medinacountyauditor.org)

# **MANUFACTURED HOMES**

*Changes to How  
Your Home is Taxed*



**MICHAEL E. KOVACK**  
Medina County Auditor  
144 N. Broadway Street  
Medina, Ohio 44256



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### Let's begin by looking at the definition of manufactured home and mobile home.

**A Manufactured Home** is a building unit or an assembly of closed construction fabricated at an off-site facility that conforms with 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." It has a label or tag permanently affixed to it certifying compliance with all applicable federal construction and safety standards.

**A 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. It does not qualify under the Act's definition of a manufactured home or industrialized unit.

**The following information pertains to the recent changes of the new law:**

## **METHODS OF TAXATION**

**The law allows for two (2) different methods of taxation.**

**Depreciation Method:** Prior to January 1, 2000 Manufactured or Mobile Home Owners were 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 depreciation 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%. 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 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 three (3) years on the same schedule as real property. This method will use the appraised value multiplied times 35% assessment percentage to create 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% roll back and 2 1/2% owner-occupied credit as owners of real property are.

## **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 the Auditor's Office at 144 N. Broadway, room 301 in Medina or by accessing our web site at: [www.medinacountyauditor.org](http://www.medinacountyauditor.org) and downloading the form. **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 for a fee of \$5.00 from the Medina 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 to the owner and the person moving the home.