

Homestead Exemption: This program reduces the taxes owed on a manufactured home based on the value of the manufactured home and the tax rate. Those eligible include manufactured and mobile home owners at least 65 years old, or totally and permanently disabled, or surviving spouse (at least 59 years of age) of an eligible person.

Applications are available on our website at www.auditor.co.stark.oh.us or call our office at (330) 451-7640 to have an application mailed.

HOW TO TRANSFER OWNERSHIP OF A MANUFACTURED HOME

After January 1, 2000, any used manufactured or mobile home that is sold and located in Stark County must be conveyed through the Stark County Auditor's Office.

The manufactured home taxes must be paid for the full year in the county where the manufactured home was located on January 1st before the title can be transferred. Manufactured homes pay a conveyance fee in the county where they are located.

Once the taxes are paid, the Auditor's office will collect the conveyance fee. In Stark County the conveyance fee is \$4.00 per thousand plus a \$.50 transfer fee.

Once the fees are paid, the title will be stamped "transfer approved" and the owner will be sent to the title office to obtain a new title.

The fee for a new title is \$20.00 (\$15.00 for the title & \$5.00 archive fee). There is a \$1.00 fee for each signature that needs to be notarized at the title department.



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Appraisal	330-451-7085
Board of Revision	330-451-7998 330-451-7250
Commercial Agricultural Use Valuation (CAUV)	330-451-7294
Destroyed Property	330-451-7640
Dog Licenses	330-451-7354
Estate Tax	330-451-7184
Fiscal Administration	330-451-7504
Geographic Info Systems(GIS)	330-451-7193
Homestead Exemption	330-451-7323
Information Technology	330-451-1411
Manufactured Home	330-451-7641
Real Estate Transfer	330-451-7322 330-451-7333
Real Property Exemption	330-451-7184
Settlement/Budget	330-451-7325
Tax Map	330-451-7341
Vendors License	330-451-7354
Weights & Measures	330-451-2377

Hours:
8:30 a.m. - 4:30 p.m.
Monday - Friday

ALAN HAROLD
STARK COUNTY AUDITOR

Ohio Manufactured and Mobile Home Housing Laws



ALAN HAROLD
STARK COUNTY AUDITOR

MANUFACTURED HOMES TAX

Manufactured home property tax is a tax paid for manufactured and mobile homes that do not meet the qualifications necessary to be taxed as permanent real estate. It is billed for the current year as opposed to real estate which is billed a year in arrears. First half manufactured home property tax is due March 1st and second half is due July 31st.

This tax is distributed in the same manner as real estate tax. It is disbursed to the different political subdivisions such as county, township, municipalities, school districts and libraries.

METHODS OF TAXATION

Two methods of taxation exist for manufactured homes.

Depreciation Method: Prior to January 1, 2000, all manufactured or mobile home owners were taxed using a method of depreciation and the full tax rate. This tax rate is not subject to House Bill 920 reduction factors. (*See tax relief for explanation of House Bill 920.*)

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 50% or 35%.

The owner of a manufactured or mobile home may elect to have the home converted to the “like real estate” method of taxation by filing a *written request* with the County Auditor. Upon receiving the filing request, the County Auditor shall tax the home “like real estate” commencing the *following* year.

Appraised Method: (also known as the “like real estate method”) All manufactured or mobile homes that transfer 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 the market value by the County Auditor, similar to how real property is valued. These values will be adjusted every three years on the same schedule as real property. This method will use the appraised value multiplied by the 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 also grants the manufactured/mobile home owners the same 10% rollback and 2-1/2% owner occupied credit that is granted to real property owners.

Converting to the Appraised Method: If you would like to determine if it would be beneficial for you to convert to the new appraised method, please contact our office prior to December 1st.

In order to convert to the new appraised method, taxes must be paid in full for the entire year and *a form filed with our office.*

Converting Your Home to Real Estate: Homeowners who own the land their manufactured home sits on may elect to convert the home to real estate.

In order to do so, the manufactured home must be permanently affixed to the foundation and all towing apparatus (wheels, tongue, etc.) removed. The manufactured home taxes must be paid in full for the entire year. The original manufactured home title is then surrendered to the Auditor’s office free of any liens. The Clerk of Courts will inactivate the title and retain it for 30 years.

OTHER INFORMATION

TOD or WROS Titles: TOD stands for “transfer on death”. WROS stands for “with rights of survivorship”. Manufactured home titles that have one of these 2 designations on them can be transferred without going through probate court if the owner of the manufactured home passes away.

For more information, contact your attorney or the Stark County Clerk of Courts Title Department (330-451-7812)

Interest and Penalty on Delinquent Taxes: Delinquent manufactured and mobile home taxes are now subject to interest and penalties.

Board of Revision: Homeowners whose taxes are based on the appraised method can appeal the value of the home to the Board of Revision between January 1 and March 31 for the current year. The applications are available in the Auditor’s office or on our website.

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 Stark County. Failure to do so will subject the owner to a \$100.00 penalty.

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 Stark County Auditor’s office upon showing proof that all taxes have been paid.

The fee for this permit is \$5.00. Failure to obtain a permit is a minor misdemeanor with a fine of \$100.00 to the owner and the person moving the home.

TAX RELIEF

Rollbacks: Property tax reductions that were previously only available to real property owners are now available to manufactured and mobile home owners.

The 10% and 2.5% rollbacks are only available to manufactured and mobile homes taxed by the appraised method. The 10% rollback is granted to all homeowners. The 2.5% reduction is provided for homeowners who own and occupy the residence.

House Bill 920: Passed into law in 1976, it provides a credit against all voted tax mileage. 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.