

How to Transfer Ownership of a Manufactured Home

The first step when transferring a manufactured or mobile home is the Treasurer's Office. The buyer (or seller) of a new or used manufactured or mobile home must take the title to the Treasurer's Office to verify that the taxes are paid for the full year and to receive the Treasurer's stamp on the title.

The second step is the Auditor's Office. The seller's signature must be notarized before you can convey and transfer a manufactured or mobile home. Here you will need to file a Conveyance Fee Statement and pay appropriate fees. Once the fees have been paid, the title will be stamped transfer approved. This step removes the old owner's information and transfers ownership on the Auditor's and Treasurer's Offices records.

The third step is the Clerk of Courts Title Office. The Title Office will not accept a title unless both the Treasurer's and Auditor's stamps are on the title. Here a new title will be made in the buyer's name. This step removes the old owner's information from the Title Office's records.

Claudia J. Fickel

Paulding County Auditor
115 N. Williams St., Ste. 101
Paulding, OH 45879
www.pauldingcountyauditor.com

Accounts Payable	419-399-8205
Agricultural (CAUV)	419-399-8206
Board of Revision	419-399-8241
Dog Licenses	419-399-8205
Estate Tax Division	419-399-8205
Homestead Exemption	419-399-8206 419-399-8241 419-399-8245
Manufactured Homes	419-399-8245
Real Estate	419-399-8206 419-399-8241 419-399-8245
Weights & Measures	419-399-8205

Paulding County Courthouse
115 N. Williams St., Ste. 101
Paulding, OH 45879

Hours:
8:00 a.m. – 4:30 p.m.
Monday through Friday

OHIO MANUFACTURED AND MOBILE HOME HOUSING LAWS



Claudia J. Fickel
Paulding County Auditor

Manufactured Homes Tax

Manufactured home tax is an annual tax paid on manufactured homes that do not meet the qualifications to be taxed as permanent real estate. It is paid currently, as opposed to real estate tax which is paid a year behind.

This tax is used for the same things that real estate tax is used (schools, roads, fire, police, etc.) whatever your tax district has voted to be levied. This tax is normally payable early March and late July.

Methods of Taxation

The law allows for two methods of taxation.

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 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%.

Appraised Method: All manufactured or mobile homes that are purchased or otherwise transferred after January 1, 2000, 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 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 or mobile home owners the same 10% rollback and 2 ½% owner occupied credit that is granted to real property owners.

Converting your home to real estate: The 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 all towing apparatus (wheels and tongue) must be removed. The original title must be surrendered to the Auditor's Office and Title Office free of any liens.

Tax Relief

Rollbacks: These property tax reductions that were previously 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 ½% credit for all owner-occupied manufactured and mobile homes.

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.

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

Applications are available in the Auditor's office. New applications are due in our office by the first Monday in June.

Other Information

Payment Plans: Delinquent taxpayers may be able to set up tax payment plans. Please contact the Treasurer's Office at **419-399-8280** for this information.

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

Board of Revision: Homeowners whose taxes are based on the appraised method/value 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.

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 Paulding 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 may obtain a relocation permit from the Paulding County Auditor's office upon showing proof that all taxes have been paid and after obtaining a zoning and/or building permit from the township or village to which the home is being relocated.

The fee for the 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.

Destroyed Manufactured or Mobile Home: If your manufactured or mobile home has been destroyed, you may file an *Application for Tax Refund or Waiver for Destroyed or Damaged Manufactured Homes*. You are responsible for any back taxes that are due. You must also submit the title to the Title Office.