

## Requirements to Tax Manufactured/Mobile Home as Real Property

(Section 4503.06 ORC)

1. The real property and manufactured/mobile home owner *must be the same*.
2. Manufactured/mobile home is required to be permanently attached to a foundation that extends below the frost line (i.e., affixed to concrete slab with straps/tie downs or holes dug with poured concrete & the straps/tie downs in the concrete).
3. The tongue, wheels and axles ***must be removed*** so that the home no longer has the potential for mobility.
4. Obtain an application for placement of manufactured/mobile home on real property taxes from the auditor's office.
5. Complete and file the above-mentioned application along with a *copy of the certificate of title* with the county's auditor's office.
6. The auditor or a representative of his/her office will visit your property to view the home and its attachments for a permanent foundation. [Please have an opening in the underpinning (if applicable) so that the foundation may be visible].
7. After viewing or inspection by the auditor's office, you will be notified via letter or phone as to whether the manufactured/mobile home does or does not qualify to be taxed as real property.
8. If the manufactured/mobile home does qualify, you will be asked to surrender the ***original certificate of title*** to the home to the auditor's office. (This title must be submitted to the auditor's office with *fifteen days* of the notification. **NOTE!** All taxes (current & delinquent) **MUST BE PAID** in full, prior to the surrender of the original certificate of title. **NOTE: There should not be any open liens against the home.**
9. Upon receipt of the original certificate of title, the auditor's office will deliver it to the clerk of courts (title department) of the issuing county, along with a letter stating the manufactured/mobile home is being placed on the real property tax duplicate beginning with the appropriate tax year.
10. The clerk of courts (title department) shall "*inactivate*" this title and retain it for a period of thirty years (per 4505.11 ORC).
11. If the manufactured/mobile home ***does not qualify*** to be taxed as real property, you will be informed as to why it does not qualify and be given an opportunity to correct the conditions that restrains the home from being taxed as real property. If these conditions are not corrected (within 30 days) your manufactured/mobile home will be required to continue to be taxed by the depreciation method or by the taxed like real property method, depending on the home's prior taxation method.
12. If the home that does not qualify to be taxed as real property conditions are not corrected within the 30-day time frame and you still want it taxed as real property, you will need to file a new application for Placement of Manufactured/Mobile Home on Real Property with the auditor's office again and start the procedure over again.

Note! The process time between the application date and the surrender of the original title should be no more than thirty (30) days. Application for placement of manufactured/mobile homes will be accepted until December 31st of each calendar year.