

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 391

Representatives Daniels, Workman

**Cosponsors: Representatives Click, Dean, Deeter, Demetriou, Fischer, Gross,
Hall, T., Hiner, Holmes, Johnson, King, Klopfenstein, Lear, Newman, Richardson,
Roemer, Salvo, Thomas, D., Willis**

To amend sections 323.131 and 4503.06 and to enact	1
section 5705.171 of the Revised Code to require	2
tax rates to be expressed as a percentage of	3
true value on tax bills and ballot language.	4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 323.131 and 4503.06 be amended	5
and section 5705.171 of the Revised Code be enacted to read as	6
follows:	7

Sec. 323.131. (A) Each tax bill prepared and mailed or	8
delivered under section 323.13 of the Revised Code shall be in	9
the form and contain the information required by the tax	10
commissioner. The commissioner may prescribe different forms for	11
each county and may authorize the county auditor to make up tax	12
bills and tax receipts to be used by the county treasurer. For	13
any county in which the board of county commissioners has	14
granted a partial property tax exemption on homesteads under	15
section 323.158 of the Revised Code, the commissioner shall	16
require that the tax bills for those homesteads include a notice	17
of the amount of the tax reduction that results from the partial	18

exemption. In addition to the information required by the 19
commissioner, each tax bill shall contain the following 20
information: 21

(1) The taxes levied and the taxes charged and payable 22
against the property; 23

(2) The effective tax rate expressed both in mills and as 24
a percentage of true value. The words "effective tax rate" shall 25
appear in boldface type. 26

(3) The following notices: 27

(a) "Notice: If the taxes are not paid within sixty days 28
from the date they are certified delinquent, the property is 29
subject to foreclosure for tax delinquency." Failure to provide 30
such notice has no effect upon the validity of any tax 31
foreclosure to which a property is subjected. 32

(b) "Notice: If the taxes charged against this parcel have 33
been reduced by the 2-1/2 per cent tax reduction for residences 34
occupied by the owner but the property is not a residence 35
occupied by the owner, the owner must notify the county 36
auditor's office not later than March 31 of the year following 37
the year for which the taxes are due. Failure to do so may 38
result in the owner being convicted of a fourth degree 39
misdemeanor, which is punishable by imprisonment up to 30 days, 40
a fine up to \$250, or both, and in the owner having to repay the 41
amount by which the taxes were erroneously or illegally reduced, 42
plus any interest that may apply. 43

If the taxes charged against this parcel have not been 44
reduced by the 2-1/2 per cent tax reduction and the parcel 45
includes a residence occupied by the owner, the parcel may 46
qualify for the tax reduction. To obtain an application for the 47

tax reduction or further information, the owner may contact the 48
county auditor's office at _____ (insert the address and 49
telephone number of the county auditor's office).\" 50

(4) For a tract or lot on the real property tax suspension 51
list under section 319.48 of the Revised Code, the following 52
notice: \"Notice: The taxes shown due on this bill are for the 53
current year only. Delinquent taxes, penalties, and interest 54
also are due on this property. Contact the county treasurer to 55
learn the total amount due.\" 56

The tax bill shall not contain or be mailed or delivered 57
with any information or material that is not required by this 58
section or that is not authorized by section 321.45 of the 59
Revised Code or by the tax commissioner. 60

(B) If the property is residential rental property, the 61
tax bill shall contain a statement that the owner of the 62
residential rental property shall file with the county auditor 63
the information required under division (A) or (C) of section 64
5323.02 of the Revised Code. 65

(C) Each county auditor and treasurer shall post on their 66
respective web sites, or on the county's web site, the 67
percentage of property taxes charged by each taxing unit and, in 68
the case of the county as a taxing unit, the percentage of taxes 69
charged by the county for each of the county purposes for which 70
taxes are charged. 71

(D) As used in this section, \"residential rental property\" 72
has the same meaning as in section 5323.01 of the Revised Code. 73

Sec. 4503.06. (A) The owner of each manufactured or mobile 74
home that has acquired situs in this state shall pay either a 75
real property tax pursuant to Title LVII of the Revised Code or 76

a manufactured home tax pursuant to division (C) of this section. 77 78

(B) The owner of a manufactured or mobile home shall pay real property taxes if either of the following applies: 79 80

(1) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred on or after January 1, 2000, and all of the following apply: 81 82 83

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code. 84 85 86

(b) The home is located on land that is owned by the owner of the home. 87 88

(c) The certificate of title has been inactivated by the clerk of the court of common pleas that issued it, pursuant to division (H) of section 4505.11 of the Revised Code. 89 90 91

(2) The manufactured or mobile home acquired situs in the state or ownership in the home was transferred before January 1, 2000, and all of the following apply: 92 93 94

(a) The home is affixed to a permanent foundation as defined in division (C) (5) of section 3781.06 of the Revised Code. 95 96 97

(b) The home is located on land that is owned by the owner of the home. 98 99

(c) The owner of the home has elected to have the home taxed as real property and, pursuant to section 4505.11 of the Revised Code, has surrendered the certificate of title to the auditor of the county containing the taxing district in which the home has its situs, together with proof that all taxes have 100 101 102 103 104

been paid. 105

(d) The county auditor has placed the home on the real 106
property tax list and delivered the certificate of title to the 107
clerk of the court of common pleas that issued it and the clerk 108
has inactivated the certificate. 109

(C) (1) Any mobile or manufactured home that is not taxed 110
as real property as provided in division (B) of this section is 111
subject to an annual manufactured home tax, payable by the 112
owner, for locating the home in this state. The tax as levied in 113
this section is for the purpose of supplementing the general 114
revenue funds of the local subdivisions in which the home has 115
its situs pursuant to this section. 116

(2) The year for which the manufactured home tax is levied 117
commences on the first day of January and ends on the following 118
thirty-first day of December. The state shall have the first 119
lien on any manufactured or mobile home on the list for the 120
amount of taxes, penalties, and interest charged against the 121
owner of the home under this section. The lien of the state for 122
the tax for a year shall attach on the first day of January to a 123
home that has acquired situs on that date. The lien for a home 124
that has not acquired situs on the first day of January, but 125
that acquires situs during the year, shall attach on the next 126
first day of January. The lien shall continue until the tax, 127
including any penalty or interest, is paid. 128

(3) (a) The situs of a manufactured or mobile home located 129
in this state on the first day of January is the local taxing 130
district in which the home is located on that date. 131

(b) The situs of a manufactured or mobile home not located 132
in this state on the first day of January, but located in this 133

state subsequent to that date, is the local taxing district in 134
which the home is located thirty days after it is acquired or 135
first enters this state. 136

(4) The tax is collected by and paid to the county 137
treasurer of the county containing the taxing district in which 138
the home has its situs. 139

(D) The manufactured home tax shall be computed and 140
assessed by the county auditor of the county containing the 141
taxing district in which the home has its situs as follows: 142

(1) On a home that acquired situs in this state prior to 143
January 1, 2000: 144

(a) By multiplying the assessable value of the home by the 145
tax rate of the taxing district in which the home has its situs, 146
and deducting from the product thus obtained any reduction 147
authorized under section 4503.065 of the Revised Code. The tax 148
levied under this formula shall not be less than thirty-six 149
dollars, unless the home qualifies for a reduction in assessable 150
value under section 4503.065 of the Revised Code, in which case 151
there shall be no minimum tax and the tax shall be the amount 152
calculated under this division. 153

(b) The assessable value of the home shall be forty per 154
cent of the amount arrived at by the following computation: 155

(i) If the cost to the owner, or market value at time of 156
purchase, whichever is greater, of the home includes the 157
furnishings and equipment, such cost or market value shall be 158
multiplied according to the following schedule: 159

160

A	For the first calendar year in which the home is owned by the current owner	x	80%
B	2nd calendar year	x	75%
C	3rd "	x	70%
D	4th "	x	65%
E	5th "	x	60%
F	6th "	x	55%
G	7th "	x	50%
H	8th "	x	45%
I	9th "	x	40%
J	10th and each year thereafter	x	35%

The first calendar year means any period between the first day of January and the thirty-first day of December of the first year.

(ii) If the cost to the owner, or market value at the time of purchase, whichever is greater, of the home does not include the furnishings and equipment, such cost or market value shall be multiplied according to the following schedule:

	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x	95%

B	2nd calendar year	x	90%
C	3rd "	x	85%
D	4th "	x	80%
E	5th "	x	75%
F	6th "	x	70%
G	7th "	x	65%
H	8th "	x	60%
I	9th "	x	55%
J	10th and each year thereafter	x	50%

The first calendar year means any period between the first 169
day of January and the thirty-first day of December of the first 170
year. 171

(2) On a home in which ownership was transferred or that 172
first acquired situs in this state on or after January 1, 2000: 173

(a) By multiplying the assessable value of the home by the 174
effective tax rate, as defined in section 323.08 of the Revised 175
Code, for residential real property of the taxing district in 176
which the home has its situs, and deducting from the product 177
thus obtained the reductions required or authorized under 178
section 319.302, division (B) of section 323.152, or section 179
4503.065 of the Revised Code. 180

(b) The assessable value of the home shall be thirty-five 181
per cent of its true value as determined under division (L) of 182

this section. 183

(3) On or before the fifteenth day of January each year, 184
the county auditor shall record the assessable value and the 185
amount of tax on the manufactured or mobile home on the tax list 186
and deliver a duplicate of the list to the county treasurer. In 187
the case of an emergency as defined in section 323.17 of the 188
Revised Code, the tax commissioner, by journal entry, may extend 189
the times for delivery of the duplicate for an additional 190
fifteen days upon receiving a written application from the 191
county auditor regarding an extension for the delivery of the 192
duplicate, or from the county treasurer regarding an extension 193
of the time for the billing and collection of taxes. The 194
application shall contain a statement describing the emergency 195
that will cause the unavoidable delay and must be received by 196
the tax commissioner on or before the last day of the month 197
preceding the day delivery of the duplicate is otherwise 198
required. When an extension is granted for delivery of the 199
duplicate, the time period for payment of taxes shall be 200
extended for a like period of time. When a delay in the closing 201
of a tax collection period becomes unavoidable, the tax 202
commissioner, upon application by the county auditor and county 203
treasurer, may order the time for payment of taxes to be 204
extended if the tax commissioner determines that penalties have 205
accrued or would otherwise accrue for reasons beyond the control 206
of the taxpayers of the county. The order shall prescribe the 207
final extended date for payment of taxes for that collection 208
period. 209

(4) After January 1, 1999, the owner of a manufactured or 210
mobile home taxed pursuant to division (D)(1) of this section 211
may elect to have the home taxed pursuant to division (D)(2) of 212
this section by filing a written request with the county auditor 213

of the taxing district in which the home is located on or before 214
the first day of December of any year. Upon the filing of the 215
request, the county auditor shall determine whether all taxes 216
levied under division (D) (1) of this section have been paid, and 217
if those taxes have been paid, the county auditor shall tax the 218
manufactured or mobile home pursuant to division (D) (2) of this 219
section commencing in the next tax year. 220

(5) A manufactured or mobile home that acquired situs in 221
this state prior to January 1, 2000, shall be taxed pursuant to 222
division (D) (2) of this section if no manufactured home tax had 223
been paid for the home and the home was not exempted from 224
taxation pursuant to division (E) of this section for the year 225
for which the taxes were not paid. 226

(6) (a) Immediately upon receipt of any manufactured home 227
tax duplicate from the county auditor, but not less than twenty 228
days prior to the last date on which the first one-half taxes 229
may be paid without penalty as prescribed in division (F) of 230
this section, the county treasurer shall cause to be prepared 231
and mailed or delivered to each person charged on that duplicate 232
with taxes, or to an agent designated by such person, the tax 233
bill prescribed by the tax commissioner under division (D) (7) of 234
this section. When taxes are paid by installments, the county 235
treasurer shall mail or deliver to each person charged on such 236
duplicate or the agent designated by that person a second tax 237
bill showing the amount due at the time of the second tax 238
collection. The second half tax bill shall be mailed or 239
delivered at least twenty days prior to the close of the second 240
half tax collection period. A change in the mailing address, 241
electronic mail address, or telephone number of any tax bill 242
shall be made in writing to the county treasurer. Failure to 243
receive a bill required by this section does not excuse failure 244

or delay to pay any taxes shown on the bill or, except as 245
provided in division (B) (1) of section 5715.39 of the Revised 246
Code, avoid any penalty, interest, or charge for such delay. 247

A policy adopted by a county treasurer under division (A) 248
(2) of section 323.13 of the Revised Code shall also allow any 249
person required to receive a tax bill under division (D) (6) (a) 250
of this section to request electronic delivery of that tax bill 251
in the same manner. A person may rescind such a request in the 252
same manner as a request made under division (A) (2) of section 253
323.13 of the Revised Code. The request shall terminate upon a 254
change in the name of the person charged with the taxes pursuant 255
to section 4503.061 of the Revised Code. 256

(b) After delivery of the copy of the delinquent 257
manufactured home tax list under division (H) of this section, 258
the county treasurer may prepare and mail to each person in 259
whose name a home is listed an additional tax bill showing the 260
total amount of delinquent taxes charged against the home as 261
shown on the list. The tax bill shall include a notice that the 262
interest charge prescribed by division (G) of this section has 263
begun to accrue. 264

(7) Each tax bill prepared and mailed or delivered under 265
division (D) (6) of this section shall be in the form and contain 266
the information required by the tax commissioner. The 267
commissioner may prescribe different forms for each county and 268
may authorize the county auditor to make up tax bills and tax 269
receipts to be used by the county treasurer. The tax bill shall 270
not contain or be mailed or delivered with any information or 271
material that is not required by this section or that is not 272
authorized by section 321.45 of the Revised Code or by the tax 273
commissioner. In addition to the information required by the 274

commissioner, each tax bill shall contain the following 275
information: 276

(a) The taxes levied and the taxes charged and payable 277
against the manufactured or mobile home; 278

(b) The following notice: "Notice: If the taxes are not 279
paid within sixty days after the county auditor delivers the 280
delinquent manufactured home tax list to the county treasurer, 281
you and your home may be subject to collection proceedings for 282
tax delinquency." Failure to provide such notice has no effect 283
upon the validity of any tax judgment to which a home may be 284
subjected. 285

(c) In the case of manufactured or mobile homes taxed 286
under division (D) (2) of this section, the following additional 287
information: 288

(i) The effective tax rate expressed both in mills and as 289
a percentage of true value. The words "effective tax rate" shall 290
appear in boldface type. 291

(ii) The following notice: "Notice: If the taxes charged 292
against this home have been reduced by the 2-1/2 per cent tax 293
reduction for residences occupied by the owner but the home is 294
not a residence occupied by the owner, the owner must notify the 295
county auditor's office not later than March 31 of the year for 296
which the taxes are due. Failure to do so may result in the 297
owner being convicted of a fourth degree misdemeanor, which is 298
punishable by imprisonment up to 30 days, a fine up to \$250, or 299
both, and in the owner having to repay the amount by which the 300
taxes were erroneously or illegally reduced, plus any interest 301
that may apply. 302

If the taxes charged against this home have not been 303

reduced by the 2-1/2 per cent tax reduction and the home is a 304
residence occupied by the owner, the home may qualify for the 305
tax reduction. To obtain an application for the tax reduction or 306
further information, the owner may contact the county auditor's 307
office at _____ (insert the address and telephone number of 308
the county auditor's office). " 309

(d) In the case of manufactured or mobile homes taxed 310
under division (D) (1) of this section, the tax rate expressed 311
both in mills and as a percentage of true value. 312

(E) (1) A manufactured or mobile home is not subject to 313
this section when any of the following applies: 314

(a) It is taxable as personal property pursuant to section 315
5709.01 of the Revised Code. Any manufactured or mobile home 316
that is used as a residence shall be subject to this section and 317
shall not be taxable as personal property pursuant to section 318
5709.01 of the Revised Code. 319

(b) It bears a license plate issued by any state other 320
than this state unless the home is in this state in excess of an 321
accumulative period of thirty days in any calendar year. 322

(c) The annual tax has been paid on the home in this state 323
for the current year. 324

(d) The tax commissioner has determined, pursuant to 325
section 5715.27 of the Revised Code, that the property is exempt 326
from taxation, or would be exempt from taxation under Chapter 327
5709. of the Revised Code if it were classified as real 328
property. 329

(2) A travel trailer or park trailer, as these terms are 330
defined in section 4501.01 of the Revised Code, is not subject 331
to this section if it is unused or unoccupied and stored at the 332

owner's normal place of residence or at a recognized storage 333
facility. 334

(3) A travel trailer or park trailer, as these terms are 335
defined in section 4501.01 of the Revised Code, is subject to 336
this section and shall be taxed as a manufactured or mobile home 337
if it has a situs longer than thirty days in one location and is 338
connected to existing utilities, unless either of the following 339
applies: 340

(a) The situs is in a state facility or a camping or park 341
area as defined in division (C), (Q), (S), or (V) of section 342
3729.01 of the Revised Code. 343

(b) The situs is in a camping or park area that is a tract 344
of land that has been limited to recreational use by deed or 345
zoning restrictions and subdivided for sale of five or more 346
individual lots for the express or implied purpose of occupancy 347
by either self-contained recreational vehicles as defined in 348
division (T) of section 3729.01 of the Revised Code or by 349
dependent recreational vehicles as defined in division (D) of 350
section 3729.01 of the Revised Code. 351

(F) Except as provided in division (D) (3) of this section, 352
the manufactured home tax is due and payable as follows: 353

(1) When a manufactured or mobile home has a situs in this 354
state, as provided in this section, on the first day of January, 355
one-half of the amount of the tax is due and payable on or 356
before the first day of March and the balance is due and payable 357
on or before the thirty-first day of July. At the option of the 358
owner of the home, the tax for the entire year may be paid in 359
full on the first day of March. 360

(2) When a manufactured or mobile home first acquires a 361

situs in this state after the first day of January, no tax is 362
due and payable for that year. 363

(G) (1) (a) Except as otherwise provided in division (G) (1) 364
(b) of this section, if one-half of the current taxes charged 365
under this section against a manufactured or mobile home, 366
together with the full amount of any delinquent taxes, are not 367
paid on or before the first day of March in that year, or on or 368
before the last day for such payment as extended pursuant to 369
section 4503.063 of the Revised Code, a penalty of ten per cent 370
shall be charged against the unpaid balance of such half of the 371
current taxes. If the total amount of all such taxes is not paid 372
on or before the thirty-first day of July, next thereafter, or 373
on or before the last day for payment as extended pursuant to 374
section 4503.063 of the Revised Code, a like penalty shall be 375
charged on the balance of the total amount of the unpaid current 376
taxes. 377

(b) After a valid delinquent tax contract that includes 378
unpaid current taxes from a first-half collection period 379
described in division (F) of this section has been entered into 380
under section 323.31 of the Revised Code, no ten per cent 381
penalty shall be charged against such taxes after the second- 382
half collection period while the delinquent tax contract remains 383
in effect. On the day a delinquent tax contract becomes void, 384
the ten per cent penalty shall be charged against such taxes and 385
shall equal the amount of penalty that would have been charged 386
against unpaid current taxes outstanding on the date on which 387
the second-half penalty would have been charged thereon under 388
division (G) (1) (a) of this section if the contract had not been 389
in effect. 390

(2) (a) On the first day of the month following the last 391

day the second installment of taxes may be paid without penalty 392
beginning in 2000, interest shall be charged against and 393
computed on all delinquent taxes other than the current taxes 394
that became delinquent taxes at the close of the last day such 395
second installment could be paid without penalty. The charge 396
shall be for interest that accrued during the period that began 397
on the preceding first day of December and ended on the last day 398
of the month that included the last date such second installment 399
could be paid without penalty. The interest shall be computed at 400
the rate per annum prescribed by section 5703.47 of the Revised 401
Code and shall be entered as a separate item on the delinquent 402
manufactured home tax list compiled under division (H) of this 403
section. 404

(b) On the first day of December beginning in 2000, the 405
interest shall be charged against and computed on all delinquent 406
taxes. The charge shall be for interest that accrued during the 407
period that began on the first day of the month following the 408
last date prescribed for the payment of the second installment 409
of taxes in the current year and ended on the immediately 410
preceding last day of November. The interest shall be computed 411
at the rate per annum prescribed by section 5703.47 of the 412
Revised Code and shall be entered as a separate item on the 413
delinquent manufactured home tax list. 414

(c) After a valid undertaking has been entered into for 415
the payment of any delinquent taxes, no interest shall be 416
charged against such delinquent taxes while the undertaking 417
remains in effect in compliance with section 323.31 of the 418
Revised Code. If a valid undertaking becomes void, interest 419
shall be charged against the delinquent taxes for the periods 420
that interest was not permitted to be charged while the 421
undertaking was in effect. The interest shall be charged on the 422

day the undertaking becomes void and shall equal the amount of 423
interest that would have been charged against the unpaid 424
delinquent taxes outstanding on the dates on which interest 425
would have been charged thereon under divisions (G) (1) and (2) 426
of this section had the undertaking not been in effect. 427

(3) If the full amount of the taxes due at either of the 428
times prescribed by division (F) of this section is paid within 429
ten days after such time, the county treasurer shall waive the 430
collection of and the county auditor shall remit one-half of the 431
penalty provided for in this division for failure to make that 432
payment by the prescribed time. 433

(4) The treasurer shall compile and deliver to the county 434
auditor a list of all tax payments the treasurer has received as 435
provided in division (G) (3) of this section. The list shall 436
include any information required by the auditor for the 437
remission of the penalties waived by the treasurer. The taxes so 438
collected shall be included in the settlement next succeeding 439
the settlement then in process. 440

(H) (1) The county auditor shall compile annually a 441
"delinquent manufactured home tax list" consisting of homes the 442
county treasurer's records indicate have taxes that were not 443
paid within the time prescribed by divisions (D) (3) and (F) of 444
this section, have taxes that remain unpaid from prior years, or 445
have unpaid tax penalties or interest that have been assessed. 446

(2) Within thirty days after the settlement under division 447
(H) (2) of section 321.24 of the Revised Code, the county auditor 448
shall deliver a copy of the delinquent manufactured home tax 449
list to the county treasurer. The auditor shall update and 450
publish the delinquent manufactured home tax list annually in 451
the same manner as delinquent real property tax lists are 452

published. The county auditor may apportion the cost of 453
publishing the list among taxing districts in proportion to the 454
amount of delinquent manufactured home taxes so published that 455
each taxing district is entitled to receive upon collection of 456
those taxes, or the county auditor may charge the owner of a 457
home on the list a flat fee established under section 319.54 of 458
the Revised Code for the cost of publishing the list and, if the 459
fee is not paid, may place the fee upon the delinquent 460
manufactured home tax list as a lien on the listed home, to be 461
collected as other manufactured home taxes. 462

(3) When taxes, penalties, or interest are charged against 463
a person on the delinquent manufactured home tax list and are 464
not paid within sixty days after the list is delivered to the 465
county treasurer, the county treasurer shall, in addition to any 466
other remedy provided by law for the collection of taxes, 467
penalties, and interest, enforce collection of such taxes, 468
penalties, and interest by civil action in the name of the 469
treasurer against the owner for the recovery of the unpaid taxes 470
following the procedures for the recovery of delinquent real 471
property taxes in sections 323.25 to 323.28 of the Revised Code. 472
The action may be brought in municipal or county court, provided 473
the amount charged does not exceed the monetary limitations for 474
original jurisdiction for civil actions in those courts. 475

It is sufficient, having made proper parties to the suit, 476
for the county treasurer to allege in the treasurer's bill of 477
particulars or petition that the taxes stand chargeable on the 478
books of the county treasurer against such person, that they are 479
due and unpaid, and that such person is indebted in the amount 480
of taxes appearing to be due the county. The treasurer need not 481
set forth any other matter relating thereto. If it is found on 482
the trial of the action that the person is indebted to the 483

state, judgment shall be rendered in favor of the county 484
treasurer prosecuting the action. The judgment debtor is not 485
entitled to the benefit of any law for stay of execution or 486
exemption of property from levy or sale on execution in the 487
enforcement of the judgment. 488

Upon the filing of an entry of confirmation of sale or an 489
order of forfeiture in a proceeding brought under this division, 490
title to the manufactured or mobile home shall be in the 491
purchaser. The clerk of courts shall issue a certificate of 492
title to the purchaser upon presentation of proof of filing of 493
the entry of confirmation or order and, in the case of a 494
forfeiture, presentation of the county auditor's certificate of 495
sale. 496

(I) The total amount of taxes collected shall be 497
distributed in the following manner: four per cent shall be 498
allowed as compensation to the county auditor for the county 499
auditor's service in assessing the taxes; two per cent shall be 500
allowed as compensation to the county treasurer for the services 501
the county treasurer renders as a result of the tax levied by 502
this section. Such amounts shall be paid into the county 503
treasury, to the credit of the county general revenue fund, on 504
the warrant of the county auditor. Fees to be paid to the credit 505
of the real estate assessment fund shall be collected pursuant 506
to division (C) of section 319.54 of the Revised Code and paid 507
into the county treasury, on the warrant of the county auditor. 508
The balance of the taxes collected shall be distributed among 509
the taxing subdivisions of the county in which the taxes are 510
collected and paid in the same proportions that the amount of 511
manufactured home tax levied by each taxing subdivision of the 512
county in the current tax year bears to the amount of such tax 513
levied by all such subdivisions in the county in the current tax 514

year. The taxes levied and revenues collected under this section 515
shall be in lieu of any general property tax and any tax levied 516
with respect to the privilege of using or occupying a 517
manufactured or mobile home in this state except as provided in 518
sections 4503.04 and 5741.02 of the Revised Code. 519

(J) An agreement to purchase or a bill of sale for a 520
manufactured home shall show whether or not the furnishings and 521
equipment are included in the purchase price. 522

(K) If the county treasurer and the county prosecuting 523
attorney agree that an item charged on the delinquent 524
manufactured home tax list is uncollectible, they shall certify 525
that determination and the reasons to the county board of 526
revision. If the board determines the amount is uncollectible, 527
it shall certify its determination to the county auditor, who 528
shall strike the item from the list. 529

(L) (1) The county auditor shall appraise at its true value 530
any manufactured or mobile home in which ownership is 531
transferred or which first acquires situs in this state on or 532
after January 1, 2000, and any manufactured or mobile home the 533
owner of which has elected, under division (D) (4) of this 534
section, to have the home taxed under division (D) (2) of this 535
section. The true value shall include the value of the home, any 536
additions, and any fixtures, but not any furnishings in the 537
home. In determining the true value of a manufactured or mobile 538
home, the auditor shall consider all facts and circumstances 539
relating to the value of the home, including its age, its 540
capacity to function as a residence, any obsolete 541
characteristics, and other factors that may tend to prove its 542
true value. 543

(2) (a) If a manufactured or mobile home has been the 544

subject of an arm's length sale between a willing seller and a 545
willing buyer within a reasonable length of time prior to the 546
determination of true value, the county auditor shall consider 547
the sale price of the home to be the true value for taxation 548
purposes. 549

(b) The sale price in an arm's length transaction between 550
a willing seller and a willing buyer shall not be considered the 551
true value of the home if either of the following occurred after 552
the sale: 553

(i) The home has lost value due to a casualty. 554

(ii) An addition or fixture has been added to the home. 555

(3) The county auditor shall have each home viewed and 556
appraised at least once in each six-year period in the same year 557
in which real property in the county is appraised pursuant to 558
Chapter 5713. of the Revised Code, and shall update the 559
appraised values in the third calendar year following the 560
appraisal. The person viewing or appraising a home may enter the 561
home to determine by actual view any additions or fixtures that 562
have been added since the last appraisal. In conducting the 563
appraisals and establishing the true value, the auditor shall 564
follow the procedures set forth for appraising real property in 565
sections 5713.01 and 5713.03 of the Revised Code. 566

(4) The county auditor shall place the true value of each 567
home on the manufactured home tax list upon completion of an 568
appraisal. 569

(5) (a) If the county auditor changes the true value of a 570
home, the auditor shall notify the owner of the home in writing, 571
delivered by mail or in person. The notice shall be given at 572
least thirty days prior to the issuance of any tax bill that 573

reflects the change. Failure to receive the notice does not 574
invalidate any proceeding under this section. 575

(b) Any owner of a home or any other person or party that 576
would be authorized to file a complaint under division (A) of 577
section 5715.19 of the Revised Code if the home was real 578
property may file a complaint against the true value of the home 579
as appraised under this section. The complaint shall be filed 580
with the county auditor on or before the thirty-first day of 581
March of the current tax year or the date of closing of the 582
collection for the first half of manufactured home taxes for the 583
current tax year, whichever is later. The auditor shall present 584
to the county board of revision all complaints filed with the 585
auditor under this section. The board shall hear and investigate 586
the complaint and may take action on it as provided under 587
sections 5715.11 to 5715.19 of the Revised Code. 588

(c) If the county board of revision determines, pursuant 589
to a complaint against the valuation of a manufactured or mobile 590
home filed under this section, that the amount of taxes, 591
assessments, or other charges paid was in excess of the amount 592
due based on the valuation as finally determined, then the 593
overpayment shall be refunded in the manner prescribed in 594
section 5715.22 of the Revised Code. 595

(d) Payment of all or part of a tax under this section for 596
any year for which a complaint is pending before the county 597
board of revision does not abate the complaint or in any way 598
affect the hearing and determination thereof. 599

(M) If the county auditor determines that any tax or other 600
charge or any part thereof has been erroneously charged as a 601
result of a clerical error as defined in section 319.35 of the 602
Revised Code, the county auditor shall call the attention of the 603

county board of revision to the erroneous charges. If the board
finds that the taxes or other charges have been erroneously
charged or collected, it shall certify the finding to the
auditor. Upon receipt of the certification, the auditor shall
remove the erroneous charges on the manufactured home tax list
or delinquent manufactured home tax list in the same manner as
is prescribed in section 319.35 of the Revised Code for
erroneous charges against real property, and refund any
erroneous charges that have been collected, with interest, in
the same manner as is prescribed in section 319.36 of the
Revised Code for erroneous charges against real property.

(N) As used in this section and section 4503.061 of the
Revised Code:

(1) "Manufactured home taxes" includes taxes, penalties,
and interest charged under division (C) or (G) of this section
and any penalties charged under division (G) or (H) (5) of
section 4503.061 of the Revised Code.

(2) "Current taxes" means all manufactured home taxes
charged against a manufactured or mobile home that have not
appeared on the manufactured home tax list for any prior year.
Current taxes become delinquent taxes if they remain unpaid
after the last day prescribed for payment of the second
installment of current taxes without penalty, whether or not
they have been certified delinquent.

(3) "Delinquent taxes" means:

(a) Any manufactured home taxes that were charged against
a manufactured or mobile home for a prior year, including any
penalties or interest charged for a prior year and the costs of
publication under division (H) (2) of this section, and that

remain unpaid;

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(b) Any current manufactured home taxes charged against a
manufactured or mobile home that remain unpaid after the last
day prescribed for payment of the second installment of current
taxes without penalty, whether or not they have been certified
delinquent, including any penalties or interest and the costs of
publication under division (H) (2) of this section.

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Sec. 5705.171. Notwithstanding anything in the Revised
Code to the contrary, for elections occurring on or after
January 1, 2026, in each instance that the millage of a tax on
real property is expressed in any election notice or ballot
language, that millage shall be immediately followed by an
expression of the proposed tax as a percentage of true value.

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The secretary of state shall prescribe the form of the
notice and ballot to incorporate this information. A county
auditor shall include this information in the certification it
makes to a taxing authority under division (B) (2) of section
5705.03 of the Revised Code.

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Section 2. That existing sections 323.131 and 4503.06 of
the Revised Code are hereby repealed.

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