

Sub. H. B. No. 96  
As Passed by the Senate  
TAXCD78

\_\_\_\_\_ moved to amend as follows:

After line 91239, insert:

"**Sec. 4503.0611.** Whenever it is made to appear to the county auditor, based on inspection by the county auditor or based on notice provided to the county auditor, on a form prescribed by the department of taxation, by an owner of the manufactured home or two disinterested persons who are residents of the township or municipal corporation in which the manufactured home is or was situated, that the home is subject to taxation for the current year under section 4503.06 of the Revised Code and has been destroyed or injured after the first day of January of the current year, the county auditor shall investigate the matter, and shall refund or waive the payment of the current year's taxes on such home as prescribed by divisions (A) and (B) of this section. Such notice may also be provided by the manufactured home park operator, as defined in section 4781.01 of the Revised Code, if applicable, provided the notice is accompanied by photographic evidence. If a form has not been filed with the county auditor by ~~either an owner, manufactured home park operator,~~ or two disinterested persons but it appears

to the county auditor, based on an inspection and investigation, 20  
that the owner's manufactured home is subject to taxation for 21  
the current year under section 4503.06 of the Revised Code and 22  
has been destroyed or injured after the first day of January of 23  
the current year, the auditor may complete the form on behalf of 24  
an owner. 25

To obtain a deduction under this section, an owner, 26  
manufactured home park operator, or two disinterested persons 27  
shall file the form with the county auditor, or the county 28  
auditor shall complete the form on behalf of an owner, not later 29  
than the thirty-first day of January of the year after the year 30  
in which the manufactured home was injured or destroyed. 31

(A) If the auditor determines the injury or destruction 32  
occurred during the first half of the calendar year, the auditor 33  
shall deduct from the taxes payable on the manufactured home for 34  
the current year an amount that, in the county auditor's 35  
judgment, bears the same ratio to those taxes as the extent of 36  
the injury or destruction bears to the cost or market value of 37  
the manufactured home. The auditor shall draw a warrant on the 38  
county treasurer to refund that amount. If the taxes have not 39  
been paid at the time of the auditor's determination, the 40  
auditor may waive the payment of the portion of the tax that 41  
would otherwise be refunded under this division. 42

(B) If the auditor determines the injury or destruction 43  
occurred during the second half of the calendar year, the 44  
auditor shall deduct from the taxes payable on the manufactured 45  
home for the current year one-half of the amount that, in the 46  
county auditor's judgment, bears the same ratio to those taxes 47  
as the extent of the injury or destruction bears to the cost or 48  
market value of the manufactured home. The auditor shall draw a 49

warrant on the county treasurer to refund that amount. If the 50  
taxes have not been paid at the time of the auditor's 51  
determination, the auditor may waive the payment of the portion 52  
of the tax that would otherwise be refunded under this division. 53

(C) Taxes refunded under this section shall be paid from 54  
the county undivided general property tax fund." 55

Update the title, amend, enact, or repeal clauses accordingly 56

The motion was \_\_\_\_\_ agreed to.

#### SYNOPSIS

**Manufactured home tax waivers or refunds for damage or 57  
destruction 58  
59**

**R.C. 4503.0611 60**

Restores a provision, added by the House, but removed by 61  
the Senate, that authorizes manufactured home park operators to 62  
provide the county auditor with notice that a manufactured home 63  
has been damaged or destroyed for purpose of initiating a refund 64  
or waiver of taxes on the manufactured home. 65

Requires such notice from a manufactured home park 66  
operator to include photographic evidence, which is not required 67  
of the current parties authorized to provide such notice, i.e., 68  
a manufactured home owner or two disinterested residents of the 69  
applicable township or municipal corporation. 70