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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 435
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 435's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Sens. Reynolds and Landis

Local Impact Statement Procedure Required: No

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Highlights

- The bill increases administrative duties for county auditors related to abandoned manufactured or mobile homes, resulting in minimal new costs depending on local case volume.
- County sheriffs and bailiffs may experience minimal increases in workload from additional notice, service, and sale-related responsibilities.
- Counties may experience minimal revenue losses from waived manufactured home taxes and eliminated conveyance-related fees tied to certain title transfers.
- Local courts may experience increased administrative costs and workload because of procedural changes related to eviction actions and other procedural hearings, though any cost increase is likely to be minimal.
- Local criminal justice systems may experience a negligible increase in their annual operating costs if additional persons are arrested, prosecuted, and sanctioned for the new offense related to park operators knowingly falsifying information on an affidavit. These costs may be offset somewhat by a related gain in court costs, fees, and fines, if collected.

Detailed Analysis

The bill will likely result in minimal costs for counties and courts overall, stemming from revised procedures for removing, valuing, selling, and transferring a title to abandoned manufactured or mobile homes following eviction. These costs arise primarily from new administrative duties for county auditors and additional service and sale-related responsibilities for sheriffs and bailiffs. Courts may also experience some increase in workload to issue new forms

of judgment entries, review valuation disputes, confirm sales or title transfers, and to adjudicate certain misdemeanors related to the falsification on an affidavit.

The bill modifies several steps in the abandoned home process – such as notice delivery, valuation certification, and conditions for public auctions – that extend the sequence of administrative tasks but do not substantially alter the daily operations or revenue structure of counties. In limited cases, counties may experience minimal revenue reductions from waived manufactured home taxes or conveyance-related fees when title transfers occur under the bill. Overall, the fiscal effects on counties and courts are expected to be small and absorbable within current resources.

County auditors

Administrative workload

The bill creates minimal ongoing increases in administrative costs for county auditors. These costs arise from new requirements to review and certify park operator affidavits stating the value of abandoned manufactured or mobile homes, evaluate supplemental valuation documentation when necessary, and return certification outcomes to the operator. When the auditor disputes an affidavit's stated value, the bill requires a notification to the operator and may result in court review of contested valuations.

Auditors must also update tax records following title transfers ordered under the bill, remove delinquent taxes or penalties in specified circumstances, and process notices of home destruction. These activities involve routine document review, recordkeeping, and tax system adjustments. Because abandoned home cases occur periodically and the new duties align with existing tax and title-related responsibilities, associated administrative costs are expected to be minimal.

Tax effects

The bill may cause minimal reductions in manufactured home tax revenue for counties and other taxing subdivisions. When certain statutory requirements are met, the auditor must waive or remove manufactured home taxes and related penalties following destruction of a home or transfer of title to a park operator. Such reductions occur only in limited circumstances and generally involve homes with low taxable value. As a result, revenue losses arising from these provisions are expected to be small.

County sheriffs

The bill's procedural changes may result in minimal increases in costs for sheriffs and bailiffs. These costs stem from expanded responsibilities to serve notices on lienholders and other interested parties, retain or oversee the retention of abandoned homes and personal property, and coordinate or conduct public auctions when required. Sheriffs or bailiffs must also file returns when no bidder appears and assist in implementing court-ordered title transfers.

The bill raises the threshold for a mandatory public auction from \$3,000 to \$10,000 which could reduce the number of auctions counties must conduct. However, additional notice, service, and recordkeeping responsibilities apply regardless of whether a sale occurs. Because these actions occur intermittently and are similar to existing duties in eviction-related matters, associated costs are expected to remain minimal.

Courts

Proceedings related to forcible entry and detainer and removals

The bill makes several changes to the forcible entry and detainer law as applied to manufactured and mobile homes. The bill further revises the procedures to remove an abandoned manufactured home or mobile home after the eviction, requires the owner of the manufactured home to be joined as a defendant in any eviction action against a manufactured home park resident, and makes other procedural changes for hearings, motions, filings, and fees concerning abandoned manufactured and mobile homes. A more detailed explanation of these changes is available in the [LSC bill analysis](#).

The bill is unlikely to increase or impact existing caseloads for any one court (county, municipal, or court of common pleas), but could instead clarify existing procedures for these types of cases leading to certain efficiencies.

Falsification offenses

The bill provides that a park operator who knowingly falsifies information on an affidavit is guilty of falsification, a misdemeanor of the first degree, which may be punished by a jail term of not more than 180 days, a fine of not more than \$1,000, or both. As a result, a small number of additional misdemeanor-level cases may be created for municipal and county courts to adjudicate. Any related adjudication and sanctioning costs would be offset, either in whole or in part, by fines, fees, and state and local court costs collected from violators.¹

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¹ For misdemeanor convictions, the court will collect \$29 in state court costs to be deposited in the state treasury as follows: \$20 to the Indigent Defense Support Fund (Fund 5DY0) and \$9 to the Victims of Crime/Reparations Fund (Fund 4020).