



Department of  
Taxation

Office of the Tax Commissioner  
30 E. Broad St., 22<sup>nd</sup> Floor  
Columbus, OH 43216  
www.tax.ohio.gov

# JOURNAL ENTRY

Date: **SEP 23 2020**

Entry Number: 20-09-0235

Re: The form and content of the tax bill for manufactured and mobile homes to be used by the county treasurers of the 88 counties of Ohio.

This day the Tax Commissioner came to consider the matter of prescribing the form and content of the tax bill for manufactured and mobile homes to be used by the county treasurers of the 88 counties of Ohio for tax year 2021, pursuant to section 4503.063 of the Ohio Revised Code.

The tax bill for manufactured and mobile homes taxed like real property under section 4503.06(D)(2) of the Revised Code shall provide space for the following information on each home.

1. Tax year and the half (first or second)
2. Final date for payment
3. Taxing district
4. Gross tax rate (optional)
5. The effective tax rate (The words "effective tax rate" must appear in boldface type.)
6. Non-business credit rollback factor (R.C. 319.302)
7. Owner-occupancy credit rollback factor (R.C. 323.152(B))
8. Owner's name and address
9. Registration number
10. Description of home: year, make, and model
11. Assessable value of the home
12. Homestead reduction in value (R.C. 4503.065)
13. Delinquent taxes, penalties and interest
14. 10% Penalty from first half collection
15. Gross taxes
16. Tax reduction (R.C. 319.301) (Use the same factor used for residential real property.)
17. Subtotal (optional)
18. Non-business credit (R.C. 319.302) for qualifying levies
19. Owner-occupancy credit on homesteads (R.C. 323.152(B)) for qualifying levies
20. Homestead reduction in taxes (R.C. 4503.065)
21. The tax reduction that results from a partial exemption for homesteads if granted by the County Commissioners under R.C. 4503.0610. This line is required only in Hamilton County since Hamilton County is the only county that will ever be able to grant this partial exemption.
22. Current net taxes due
23. Omitted taxes
24. Error adjustments

25. Registration penalty (R.C. 4503.061(G)) and relocation notice penalty (R.C. 4503.061(H)(5))
26. Current net taxes due for half
27. Distribution of taxes to political subdivisions (optional)
28. The following notice to comply with R.C. 4503.06(D)(7)(b):

"Notice: If the taxes are not paid within sixty days after the county auditor delivers the delinquent manufactured home tax list to the county treasurer, you and your home may be subject to collection proceedings for tax delinquency."

30. The following notice to comply with R.C. 4503.06(D)(7)(c):

"Notice: If the taxes charged against this home have been reduced by the owner-occupancy credit for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this home have not been reduced by the owner-occupancy credit and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at ..... [insert the address and telephone number of the county auditor's office]."

31. Notice to comply with R.C. 323.122(F):

"The county treasurer shall include a notice of, and information about, the extension provided in R.C. 323.122 for members of the National Guard or reserve components of the U.S. Armed Forces that are called to active duty. This notice may be in the form, and contain the content, prescribed by the treasurer without the approval of the Tax Commissioner. Alternatively, this notice requirement may be satisfied by providing notice and information to a newspaper of general circulation in the county when the tax bills are mailed. This notice requirement applies to all tax bills mailed under R.C. 4503.06. "

The tax bill for manufactured and mobile homes taxed as personalty, using the depreciation schedules, under R.C. 4503.06(D)(1) of the Revised Code shall provide space for the above information on each home, **except** items 5, 6, 7, 16, 17, 18, 19, and 29. Moreover, **item 4, gross tax rate, is mandatory for homes taxed as personalty.**

The above general requirements of the tax bill may be utilized in any readily understandable format so that the required contents conform with the particular clerical and accounting systems employed by the county without further approval of the Tax Commissioner. Moreover, if one bill format for

both homes taxed as personalty and homes taxed like real property is contemplated, then the tax bill must contain a clear indication of the method used to calculate the tax.

Even though item 13 shows interest combined with the delinquencies, the county treasurer may show all or any part of the accumulated interest separately on the tax bill in any format the treasurer wishes, without further approval of the Tax Commissioner.

It is ordered that a copy of this entry be certified to each county auditor and treasurer.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE  
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

  
JEFFREY A. MCCLAIN  
TAX COMMISSIONER

/s/ Jeffrey A. McClain

Jeffrey A. McClain  
Tax Commissioner

SW/MH