



## Ohio Revised Code

### Section 4503.0611 Refund or waiver of taxes on injured or destroyed manufactured home.

Effective: October 22, 1997

Legislation: Senate Bill 123 - 122nd General Assembly

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Whenever it is made to appear to the county auditor, by the oath of the owner or one of the owners of a manufactured home, or by the affidavit of 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. The oath or affidavit required by this section shall be filed with the county auditor not later than the thirty-first day of January of the year after the year in which the manufactured home was injured or destroyed.

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

(B) If the auditor determines the injury or destruction occurred during the second half of the calendar year, the auditor shall deduct from the taxes payable on the manufactured home for the current year one-half of the amount that, in the county auditor's judgment, bears the same ratio to those taxes as the extent of the injury or destruction bears to the cost or market value of the manufactured home. The auditor shall draw a warrant on the county treasurer to refund that amount. If the taxes have not been paid at the time of the auditor's determination, the auditor may waive the payment of the portion of the tax that would otherwise be refunded under this division.

(C) Taxes refunded under this section shall be paid from the county undivided general property tax



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fund.