



Ohio Revised Code

Section 322.06 Manufactured home transfer tax.

Effective: September 29, 1999

Legislation: Senate Bill 41 - 123rd General Assembly

(A) For the purpose of paying the costs of enforcing and administering the tax and providing additional general revenue for the county, any county may levy and collect a tax to be known as the manufactured home transfer tax on each certificate of title that conveys, by resale on or after January 1, 2000, a used manufactured home or used mobile home, as defined in division (A)(6) of section 5739.0210 of the Revised Code, located wholly or partially within the boundaries of the county.

(B) The tax shall be assessed at a rate equal to the real property transfer tax rate of the county as adopted and levied by the county pursuant to section 322.02 of the Revised Code.

(C) Except as provided in division (B) of section 322.07 of the Revised Code, the manufactured home transfer tax shall be levied at a uniform rate. The tax shall be levied pursuant to a resolution adopted by the board of county commissioners of the county in the manner prescribed by division (A) of section 322.02 of the Revised Code.

(D) The tax shall be levied upon the grantor named on the certificate of title and paid to the auditor of the county in which the home is located at the time of the delivery of the certificate of title and shall be for the use of the county.
