



Ohio Revised Code

Section 4503.0610 Partial real property tax exemption.

Effective: March 20, 2026

Legislation: House Bill 186

(A) If a board of county commissioners adopts a resolution granting a partial real property tax exemption under section 323.158 of the Revised Code, it also shall adopt a resolution under this section granting a partial manufactured home tax exemption. The partial exemption shall take the form of a reduction each year in the manufactured home tax charged against each manufactured home in the county under section 4503.06 of the Revised Code, by the same percentage by which real property taxes were reduced for the preceding year in the resolution adopted under section 323.158 of the Revised Code. Upon adopting the resolution under this section, the board shall certify copies of it to the county auditor and the tax commissioner.

(B) After complying with sections 319.303, 319.304, 4503.06, and 4503.065 of the Revised Code, the county auditor shall reduce the remaining sum to be levied against a manufactured home by the percentage called for in the resolution adopted under division (A) of this section. The auditor shall certify the amount of tax remaining after the reduction to the county treasurer for collection as the manufactured home tax charged and payable on the manufactured home.

(C) For each tax year, the county auditor shall certify to the board of county commissioners the total amount by which manufactured home taxes are reduced under this section. At the time of each semi-annual distribution of manufactured home taxes in the county, the board shall pay to the auditor one-half of that total amount. Upon receipt of the payment, the auditor shall distribute it among the various taxing districts in the county as though it had been levied and collected as manufactured home taxes. The board shall make the payment from the county general fund or from any other county revenue that may be used for that purpose.

(D) If a board of county commissioners repeals a resolution adopted under section 323.158 of the Revised Code, it also shall repeal the resolution adopted under this section.