



Ohio Revised Code

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

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

Whenever it is made to appear to the county auditor, based on inspection by the county auditor or based on notice provided to the county auditor, on a form prescribed by the department of taxation, by an owner of the manufactured home or 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. If a form has not been filed with the county auditor by either an owner or two disinterested persons but it appears to the county auditor, based on an inspection and investigation, that the owner's manufactured 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 auditor may complete the form on behalf of an owner.

To obtain a deduction under this section, an owner or two disinterested persons shall file the form with the county auditor, or the county auditor shall complete the form on behalf of an owner, 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 fund.