

History of Changes – Manufactured Homes

- Wayne County Auditor's Office

1925 - Tax enacted

1963 - Distinction drawn between taxes levied on furnished and unfurnished trailers

1969 - Depreciation schedule allowances on assessed values were enacted

1980 - Collection of taxes owed required prior to a transfer of a certificate of title

1984 - Renamed "House Trailers" to "Manufactured Homes"

1986 - Homestead exemption for certain manufactured home owners enacted, effective tax year 1988

1995 - The limit of each homestead exemption income bracket increased by \$4,300 beginning in tax year 1996

1999 - Reduced transfer tax rates for those real or manufactured home owners who received the homestead exemption

2000 - Manufactured homes purchased after Jan 1 are taxed like real property (An owner of a home purchased prior to January 1, 2000 has the option of converting to this new taxation method)

2007 - Homestead exemption no longer based on income levels is available to home owners based on age and home ownership (see homestead page for more homestead qualification details)

2014 - Newly expanded homestead exemption program signed into law that provides tax relief to qualified senior citizens and permanently and totally disabled Ohioans. Qualification is based on an Ohio adjusted income level of \$31,800 or less. (see homestead page for more homestead qualification details)