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HOUSE TRAILER—TAX ON—NOT DUE UNTIL TRAILER IS OCCUPIED DURING TAXABLE YEAR. §4503.06.

SYLLABUS:

The taxable year under Section 4503.06, Revised Code, is the period from April 1st to the following March 31st, inclusive, and the tax due on a house trailer pursuant to such section is determined by the date such taxable year upon which the house trailer becomes occupied for human habitation.

Columbus, Ohio, May 22, 1959

Hon. Tom Richards, Prosecuting Attorney  
Carroll County, Carrollton, Ohio

Dear Sir:

I have before me your request for my opinion reading as follows:

“The Auditor of Carroll County, Ohio desires your opinion upon a point which we feel is not completely covered by the 1955 Opinions No. 5438 and No. 5577 in regard to Revised Code Section 4503.06 levying a tax upon house trailers and the statement that ‘the tax shall become due and payable immediately upon the occupancy for human habitation of the house trailer \* \* \*’ and then providing for reduced rates at the end of each quarter after the beginning of the taxable year.

“Our Auditor says we have a number of situations where trailers remain in this County year around owned and furnished either by a person who:

- 1) is absent from the state during the winter months and does not re-occupy the trailer until after July 1;  
or
- 2) is employed and resides continuously in the State of Ohio the year around but does not occupy the trailer until July 1.

“Please give us the benefit of your opinion as to whether persons in these categories are eligible for the tax at the reduced rate and whether the language of the statute means that the trailer must have been actually occupied.”

Section 4503.06, Revised Code, to which you refer, levies a tax upon house trailers on a yearly basis, the year for which the tax is levied commencing on the first day of April and ending on the following thirty-first day of March. Said Section 4503.06, Revised Code, provides in pertinent part as follows:

“(A) A tax shall be levied upon house trailers for the purpose of supplementing the general revenue funds of the local subdivision in which the house trailer is located at the time the tax becomes due in accordance with this section. The year for which the tax is levied shall commence on the first day of April and end on the following thirty-first day of March. The tax shall be collected by and paid to the county auditor of the county in which the house trailer is located at the time the owner makes application for registration as provided in this section. The tax shall be as follows:

“(1)” If the application is made on or after the first day of April and prior to the first day of July, the tax is eighteen dollars.

“(2)” If the application is made on or after the first day of July and prior to the first day of October, the tax is thirteen dollars and fifty cents.

“(3)” If the application is made on or after the first day of October and prior to the first day of January, the tax is nine dollars.

“(4)” If the application is made on or after the first day of January and prior to the first day of April, the tax is four dollars and fifty cents.

*“The tax shall become due and payable immediately upon the occupancy for human habitation of the house trailer except as provided in this section. If the tax is unpaid after a period of thirty days a penalty of one dollar a day for each continuing day of non-payment to a maximum of twenty-five dollars shall be imposed and collected in addition to the tax. \* \* \* . (Emphasis added).*

It appears obvious that the Legislature intended the tax to be levied only on actually occupied house trailers. In this regard, the words of

Section 4503.06, *supra*, that “the tax shall become due and payable immediately upon the occupancy for human habitation of the house trailer” are plain and unambiguous and clearly indicate that the tax is not to be levied on house trailers until they are occupied for human habitation during the taxable year.

In interpreting similar language in former General Code Section 6292-2 (now Section 4503.06, Revised Code), one of my predecessors stated:

“\* \* \* It should be noted that ownership alone is not the basis for the tax *but that the house trailer must be occupied for human habitation before tax liability under this section attaches*. The wording of this statute fails to indicate the length of time for which the house trailer must be occupied and, in the absence of intent to the contrary, it would appear that the tax becomes due immediately upon occupancy, regardless of the extent of the use contemplated.\* \* \*” (Emphasis added). (See Opinion No. 446, Opinions of the Attorney General for 1951, at p. 189.)

The taxable year consists of the period between April 1st and the following March 31st, inclusive, thus, the tax should be levied only on house trailers occupied for human habitation at some time during that period. The tax becomes due and payable only when the house trailer becomes occupied for human habitation during the taxable year, thus, the amount of the tax should be determined by the date in such year that such house trailer is first occupied for human habitation.

It follows, therefore, that the tax due and payable on a house trailer which is not occupied for human habitation during the taxable year until after July 1, is determined by the provisions of Section 4503.06, (A) 2, 3, or 4, *supra*, depending on the date of occupancy for human habitation; and the tax due and payable on a house trailer which is occupied for human habitation as of July 1 is \$13.50, as provided by Section 4503.06, (A) (2), *supra*.

Accordingly, it is my opinion and you are advised that the taxable year under Section 4503.06, Revised Code, is the period from April 1st to the following March 31st, inclusive, and the tax due on a house trailer pursuant to such section is determined by the date in such taxable year upon which the house trailer becomes occupied for human habitation.

Respectfully,  
MARK McELROY  
Attorney General