
Finance Committee

HB 1493

Brief Description: Concerning the property taxation of mobile homes and park model trailers.

Sponsors: Representatives Springer, Warnick, Hansen, Short, Orcutt, Tharinger, Seaquist, Zeiger, Hunt, Wilcox, Nealey, Morrell, Moscoso, Liias, Stanford, Hudgins, Green, Pettigrew, Moeller, Appleton, Ryu, Bergquist and Stonier.

Brief Summary of Bill

- Allows a mobile home park landlord to request that the County Treasurer remove outstanding taxes from the tax roll for certain abandoned or recovered mobile homes with values less than \$8,000.

Hearing Date: 2/4/13

Staff: Jeff Olsen (786-7175).

Background:

Property Tax

All real and personal property is subject to property tax each year based on its value, unless a specific exemption is provided by law. There are two classes of property. Real property consists of land and the buildings, structures, and improvements that are affixed to land. Personal property consists of all other property, such as machinery, equipment, furniture, and supplies of businesses. Mobile homes or park model trailers that are not affixed to real property are subject to personal property taxes.

Mobile Homes

The Manufactured/Mobile Home Landlord Tenant Act (MMHLTA) governs the legal rights, remedies, and obligations arising from a rental agreement between a landlord and a tenant of a

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

mobile home lot. The MMHLTA covers issues such as the required contents of rental agreements, duties of landlords and tenants, grounds for termination of tenancy, and rules with respect to the transfer of the rental agreement.

The landlord of a mobile home park may take ownership of a mobile home with the intent to resell or rent after the unit has been abandoned or has been awarded to the landlord as part of a final court judgment for restitution of the premises. However, if the landlord does take ownership of the mobile home, any outstanding taxes become the responsibility of the landlord.

Summary of Bill:

The landlord of a mobile home may submit a signed affidavit to the county assessor to seek removal of any outstanding taxes, penalties and interest under specific circumstances. The affidavit must indicate that the landlord has taken ownership of the mobile home with the intent to resell or rent. The mobile home must have been abandoned or awarded to the mobile home park landlord as part of a final court judgment for restitution of the premises. In addition, the most current assessed value of the mobile home must be less than \$8,000. The county treasurer, after notification by the county assessor, must remove from the tax rolls any outstanding taxes, interest and penalties on the mobile home or trailer.

Appropriation: None.

Fiscal Note: Requested on January 30, 2013.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.