

FINAL BILL REPORT

EHB 1493

C 198 L 13
Synopsis as Enacted

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.

House Committee on Finance
Senate Committee on Financial Institutions, Housing & Insurance

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 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:

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.

The landlord of a manufactured/mobile home park 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 a manufactured/mobile home with the intent to resell or rent. The manufactured/mobile home must have been abandoned or awarded to the landlord as part of a final court judgment for restitution of the premises, and the title must have been transferred to the landlord. In addition, the most current assessed value of the manufactured/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 manufactured/mobile home or park model trailer. After outstanding taxes, interest, and penalties are removed from the tax rolls, all future taxes are the responsibility of the owner of the manufactured/mobile home.

Votes on Final Passage:

House	96	0	
Senate	46	2	(Senate amended)
House	95	0	(House concurred)

Effective: July 28, 2013