
Finance Committee

HB 1998

Brief Description: Exempting from property taxation mobile homes, manufactured homes, and park model trailers that were manufactured prior to 1976.

Sponsors: Representatives Volz, Koster and McBride.

Brief Summary of Bill

- Provides a property tax exemption for mobile homes, manufactured homes, and park model trailers that were manufactured prior to 1976.

Hearing Date: 2/21/17

Staff: Richelle Geiger (786-7139).

Background:

All real and personal property is subject to a tax each year based on the highest and best use, unless a specific exemption is provided by law. The property tax is levied and collected at the county level. The county assessor determines the value of real and personal property for tax purposes, and calculates and certifies levy rates for most taxing districts. The property tax rate is the same for both real and personal property.

Mobile homes and manufactured homes are designated as homes designed and built on a permanent chassis, base frame of a motor vehicle, or other wheeled conveyance that can be transported in one or more sections. A "mobile home" refers to models built before June 15, 1976, and "manufactured homes" refers to models built to United States Housing and Urban Development standards after that date. A "park model trailer" is a travel trailer designed to be used with temporary connections to utilities necessary for operation of installed fixtures and appliances. The total area of a trailer does not exceed 400 square feet when in the set-up mode. "Park model trailer" excludes mobile and manufactured homes.

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 homes, manufactured homes, and park model trailers are classified as real property for property tax purposes when the home has substantially lost its identity as a mobile unit by virtue of it being permanently fixed to a location upon land owned or leased by the owner of a manufactured home, and placed on a permanent foundation with pie connections with sewer, water, or other utilities. Some county assessors classify mobile homes, manufactured homes, and park model trailers as personal property if the home is located on a leased space, and land that is owned by someone else.

Summary of Bill:

Mobile homes, manufactured homes, and park model trailers that were manufactured prior to 1976 are exempt from property tax.

Appropriation: None.

Fiscal Note: Available.

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