## Fiscal Estimate - 2005 Session

X	Original		Updated		Corrected		Supple	mental
LRB	Number	05-1367/1		Introd	duction Num	nber <b>A</b>	B-221	
Subject Assess		ecting personal	property taxe	es on mobile h	omes			
Fiscal	Effect							
	No State Fisc ndeterminate Increase I Appropria Decrease Appropria Create Ne	e Existing tions Existing	Reve	ease Existing enues rease Existing enues	to at	ease Costs osorb withir Yes rease Costs	n agency	
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Fund S	Sources Affe PR	r	PRS	SEG 🔲 SI	Affected C	Ch. 20 App	ropriatio	ons
Agend	y/Prepared	Ву		Authorized	Signature			Date
				Blair Kruger	(608) 266-1310			3/29/2005

## Fiscal Estimate Narratives DOR 3/29/2005

LRB Number <b>05-1367/1</b>	Introduction Number AB-221	Estimate Type	Original						
Subject									
Assessing and collecting personal property taxes on mobile homes									

## Assumptions Used in Arriving at Fiscal Estimate

Under current law, a mobile home is assessed as personal property if any one of the following applies:

- the mobile home is located on land owned by someone other than the mobile home owner,
- the mobile home is not connected to utilities, or
- the mobile home is not set upon a foundation.

The mobile home owner is responsible for paying the personal property taxes.

Under the bill, the owner of the land on which a mobile home is located is responsible for personal property taxes on the mobile home.

The bill does not apply to personal property located in mobile home parks.

Based on discussions with assessors, it is typically more costly to assess and collect taxes on a mobile home classified as personal property than on real property. The additional cost may be due to the difficulty of obtaining information regarding the mobile home owner and billing address or because mobile home owners are often part-time residents. The bill would have the effect of shifting the costs of assessing a mobile home classified as personal property, and collecting the taxes thereon, from the municipality to the owner of the land on which the mobile home is located. The Department does not have data to estimate the cost savings under the bill.

The bill has no state fiscal effect.

**Long-Range Fiscal Implications**