



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2005 Assembly Bill 801

**Assembly Substitute
Amendment 2**

Memo published: January 20, 2006

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The substitute amendment amends the property tax exemption for recreational mobile homes that are classified as personal property.

Under current law, a mobile home located in a mobile home campground or in another location where the land upon which the home is located is owned by a person other than the mobile home owner is taxed as personal property rather than as real property. Also, a mobile home that is not set upon a foundation or connected to utilities is classified as personal property. A **recreational mobile home** that is classified as personal property is exempt from property taxation and, in municipalities that have adopted a monthly mobile home parking fee in lieu of property taxation, from monthly parking fees. However, a municipality may assess parking fees on recreational mobile homes that are not located in campgrounds licensed under s. 254.47, Stats., or on land upon which the principal residence of the owner of the recreational mobile home is located.

Current law defines a recreational mobile home as a mobile home that is no larger than 400 square feet and that is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. [s. 70.111 (19), Stats.] The term “recreational mobile home” includes any additions, attachments, annexes, foundations, and appurtenances to the mobile home. [s. 66.0435 (1), Stats.] Therefore, in determining whether a mobile home is larger than 400 square feet, additions and attachments to the mobile home are included in the computation. The result is that a mobile home that itself is no larger than 400 square feet but, for example, has a deck that increases the dimensions of the mobile home to larger than 400 square feet, does not qualify for tax exemption as a recreational mobile home.

Assembly Substitute Amendment 2 revises the definition of “recreational mobile home” to mean a mobile home that itself is no larger than 400 square feet (not including any additions or attachments such as decks or patios) and that is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. However, any addition, attachment, patio, or deck,

except for steps and a platform not exceeding 50 square feet that lead to a recreational mobile home, would not qualify for the tax exemption.

Assembly Substitute Amendment 2 would first apply to the property tax assessments as of January 1, 2007.

Legislative History

On January 18, 2006, the Assembly Committee on Ways and Means introduced Assembly Amendment 2, adopted the substitute amendment, and recommended the bill for passage as amended by a vote of Ayes, 12, Noes 0.

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