

1969 Assembly Bill 513

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**CHAPTER 495, LAWS OF 1969**

AN ACT to repeal 66.058 (3) (d) (intro.) 1 and 2 and (f); to renumber 66.058 (3) (d) 3; to amend 66.058 (3) (a), (c) (intro.) and (e) and (8); and to create 66.058 (3) (g) and (h) of the statutes, relating to the establishment of a monthly mobile home parking permit fee based on the fair market value of mobile homes.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 66.058 (3) (d) (intro.) 1 and 2 and (f) of the statutes are repealed.

SECTION 2. 66.058 (3) (d) 3 of the statutes is renumbered 66.058 (3) (d).

SECTION 3. 66.058 (3) (a), (c) (intro.) and (e) and (8) of the statutes are amended to read:

66.058 (3) LICENSE AND MONTHLY MOBILE HOME FEE; REVIEW. (a) The licensing authority shall ~~have the power to~~ exact from the licensee an annual license fee of not less than \$25 and not more than \$100 for each 50 spaces or fraction thereof within each mobile home park within its limits, except that where the park lies in more than one municipality the amount of the license fee shall be such fraction thereof as the number of spaces in the park in the municipality bears to the entire number of spaces in the park.

(c) (intro.) In addition to the license fee provided ~~for~~ in pars. (a) and (b), each ~~licensee~~ local taxing authority shall collect from each occupied mobile home occupying space or lots in ~~his~~ a mobile home park in the city, town or village a monthly parking permit fee equal to actual costs of services furnished by the school district, which costs shall be determined by the school district administrator having jurisdiction and the cost of the municipal services which shall be determined by the governing body of the city, town or village and in both cases charged to the park every year payable monthly for maintenance, debt retirement, operation of schools and general administrative cost including, without limitation because of specific enumeration herein the following: fire protection, police protection, sewage disposal, garbage collection, and health services, in lieu of personal property tax. The amount of such parking permit fee that may be levied against each mobile home park shall be determined after a public hearing as hereinafter provided computed as follows: Beginning January 1, 1970, the local assessor shall determine the total fair market value of each occupied mobile home in his district subject to the monthly parking permit fee. The fair market value, minus the tax exempt household furnishings thus established, shall be equalized to the general level of assessment on other real and personal property in the district. The value of each occupied mobile home thus determined shall be multiplied by the tax rate established on the preceding May 1 assessment of general property. The parking permit fee shall first be reduced by the credit allowed under 77.63. The total annual parking permit fees thus com-

puted shall be divided by 12 and shall represent the monthly mobile home parking permit fee. The fee shall be applicable to occupied mobile homes moving into the tax district any time during the year. The park operator shall furnish information to the tax district clerk and the local assessor on occupied mobile homes added to his park within 5 days after their arrival, on forms prescribed by the department or revenue. As soon as the assessor receives the notice of an occupied home to a park, he shall determine its fair market value and notify the clerk of his determination. The clerk shall equalize the fair market value established by the assessor and shall apply the tax rate for that year, divide the annual parking permit fee thus determined by 12 and notify the mobile homeowner of the monthly fee to be collected from the mobile homeowner. A municipality, by ordinance, may require the mobile home park operator to collect the monthly parking fee from the homeowner. Liability for payment of the fee shall begin on the first day of the next succeeding month and shall remain on the mobile home only for such months as the occupied mobile home remains in the tax district. A new fee rate and a new valuation shall be established each January and shall continue for that calendar year. The valuation established shall be subject to review as are other values established under ch. 70. If the board of review reduces a valuation on which previous monthly payments have been made the tax district shall refund past excess fee payments. The monthly parking permit fee shall be paid by the ~~licensee~~ mobile home owner to the local taxing authority on or before the 10th of the month following the month for which such parking permit fee is due. No such fee shall be imposed for any space occupied by a mobile home accompanied by an automobile, if ~~said~~ the mobile home and automobile bear license plates issued by any other than this state, for an accumulating period not to exceed 60 days in any 12 months or if the occupants of the mobile home are nonresident tourists or vacationists. Exemption certificates in duplicate shall be accepted by the treasurer of the licensing authority from qualified nonresident tourists or vacationists in lieu of *monthly mobile home permit fees*. When one or more persons occupying a mobile home are employed in this state, there shall be no exemption from the monthly parking permit fee.

(e) If a mobile home is permitted by local ordinance to be located outside of a licensed park, the monthly parking permit fee shall be paid by the owner of the mobile home, the occupant thereof or the owner of the land on which it stands, the same as and in the manner provided for ~~licensees, provided that nothing~~ mobile homes located in mobile home parks, and the owner of such land shall be required to comply with the reporting requirements of par. (c). Nothing contained in this subsection shall prohibit the regulation thereof by local ordinance.

(8) ~~Annually before the end of the fiscal year, of the monthly parking permit fees collected, the~~ The municipality may retain 10 ~~per cent~~ % of the monthly parking permit fees collected in each month to cover the cost of administration and shall pay to the school district in which the park is located ~~no less than, within 20 days after the end of each month, such~~ proportion of the remainder of the fees collected in the preceding month and the credit allowed under s. 77.63 as the ratio of the most recent property tax levy for school purposes bears to the total tax levy for all purposes in the municipality. If the mobile park is located in more than one school district, each district shall receive a share in the proportion that its property tax levy for school purposes bears to the total school tax levy.

SECTION 4. 66.058 (3) (g) and (h) of the statutes are created to read:

66.058 (3) (g) Failure to timely pay the tax hereunder shall be treated in all respects like a default in payment of personal property tax and shall

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be subject to all procedures and penalties applicable thereto under chs. 70 and 74.

(h) Each local governing body is empowered to enact an ordinance providing a forfeiture of up to \$25 for the failure to comply with the reporting requirements of par. (c) or (e). Each failure to report shall be regarded as a separate offense.

SECTION 5. This act shall take effect January 1, 1970.  
Approved March 10, 1970.

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