

CHAPTER 139, Laws of 1975

AN ACT to amend 66.058 (3) (c) (intro.) of the statutes, relating to monthly parking permit fees for mobile homes.

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

66.058 (3) (c) (intro.) of the statutes is amended to read:

66.058 (3) (c) (intro.) In addition to the license fee provided in pars. (a) and (b), each local taxing authority shall collect from each occupied mobile home occupying space or lots in a mobile home park in the city, town or village a monthly parking permit fee 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 s. 79.10. The total annual parking permit fee thus computed 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 of revenue. As soon as the assessor receives the notice of an addition 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 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 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~~

517

CHAPTER 139

~~home are employed in this state, there shall be no exemption from the monthly parking permit fee.~~
