

**1983 Assembly Bill 436**

Date of enactment: **April 23, 1984**  
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**1983 Wisconsin Act 342**

AN ACT *to amend* 66.058 (1) (e), (3) (c) (intro.) and (8), 66.0585 and 70.112 (7); and *to create* 66.058 (3m) and 70.043 of the statutes, *relating to* the property taxation of mobile homes.

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

PREFATORY NOTE: This bill is the product of the legislative council's special committee on mobile home taxation and zoning. It makes the following changes relating to the property taxation of mobile homes:

1. Under current law, mobile homes which are subject to monthly mobile home parking permit fees in lieu of property taxes are assessed fees only for months that the mobile home is occupied. Under this bill, monthly mobile home parking permit fees are assessed regardless of whether the mobile home is occupied.

2. Under current law, mobile home park operators are not reimbursed for collecting parking permit fees. This bill authorizes mobile home park operators who are required by municipal ordinance to collect mobile home parking permit fees to retain 2% of the fees collected as administration expenses.

3. Under current law, a mobile home is subject to property taxation as real property if the value of additions, attachments, annexes, foundations and appurtenances to the mobile home equal 50% or more of the assessable value of the mobile home. This bill repeals the "50% test" and provides that a mobile home is subject to property taxation as real property if it is hooked up to utilities and is set upon a foundation upon land which is owned by the mobile home owner.

SECTION 1. 66.058 (1) (e), (3) (c) (intro.) and (8) of the statutes are amended to read:

66.058 (1) (e) "Mobile home" is that which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating and living quarters, or is intended to be so used; and includes any additions, attachments, annexes, foundations and appurtenances, ~~except that a house trailer is not deemed a mobile home if the assessable value of such additions, attachments, annexes, foundations and appurtenances equals or exceeds 50 per cent of the assessable value of the house trailer.~~

(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, except from mobile homes that constitute improvements to real property under s. 70.043 (1) and from recreational mobile homes and camping trailers as defined in s. 70.111 (19), a monthly parking permit fee computed as follows: ~~Beginning January 1, 1970, the local~~ On January 1, the assessor shall determine the total fair market value of each ~~occupied~~ mobile home in the assessor's taxation district subject to the monthly parking permit fee. The fair market value, minus the ~~tax exempt~~ tax-exempt household furnishings thus established, shall be ~~equalized~~ equated to the general level of assessment for the prior year on other real and personal property in the district. The value of each ~~occupied~~ mobile home thus determined shall be multiplied by the general property gross tax rate established less any credit rate under s. 79.10 established on the preceding January 1 year's 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 the 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 ~~occupied~~ added mobile home to a park, the assessor shall determine its fair market value and notify the clerk of that determination. The clerk shall ~~equalize~~ equate the fair market value established by the assessor and shall apply the appropriate tax rate ~~for that year,~~ divide the annual parking permit fee thus determined by 12 and notify the mobile ~~homeowner~~ home owner of the monthly fee to be collected from the mobile ~~homeowner~~ home

owner. A municipality, by ordinance, may require the mobile home park operator to collect the monthly parking fee from the ~~homeowner~~ mobile home owner. 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 homeowner~~ 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 for an accumulating period not to exceed 60 days in any 12 months if the occupants of the mobile home are tourists or vacationists. Exemption certificates in duplicate shall be accepted by the treasurer of the licensing authority from qualified tourists or vacationists in lieu of monthly mobile home parking permit fees.

(8) DISTRIBUTION OF FEES. The municipality may retain 10% of the monthly parking permit fees collected in each month, without reduction for any amounts deducted under sub. (3m), to cover the cost of administration ~~and~~. The municipality shall pay to the school district in which the park is located, 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. 79.10 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.

NOTE: This SECTION eliminates language in s. 66.058 (1) (e), stats., which provides that a mobile home is subject to property taxation as real property (rather than being subject to mobile home parking permit fees or taxation as personal property) if the value of additions, attachments, annexes, foundations or appurtenances to the mobile home equals 50% or more of the assessable value of the mobile home. Section 70.043, stats., created by this bill, provides a new set of criteria which, if met, result in a mobile home being subject to property taxation as real property.

This SECTION also amends s. 66.058 (3) (c) (intro.), stats., to provide that mobile homes which are located in a city, village or town which has enacted a mobile home parking permit fee ordinance are subject to monthly parking permit fees regardless of whether the mobile home is occupied. Under current law, monthly fees are imposed only on occupied mobile homes.

In addition, this SECTION amends s. 66.058 (3) (c) (intro.), stats., to enumerate certain categories of mobile homes which are not subject to parking permit fees even though they are located in a city, village or town which has enacted a mobile home parking permit fee ordinance. These categories are:

1. Mobile homes subject to property taxation as real property under s. 70.043 (1), stats., as created by this bill.

2. Small recreational mobile homes and camping trailers as defined in s. 70.111 (19), stats. Under current law, small recreational mobile homes and camping trailers (which the department of revenue interprets as coming within the definition of "mobile home") are generally not subject to parking permit fees because they are not occupied for a sufficient period of time to become subject to fees. However, because this bill would subject unoccupied mobile homes to parking permit fees, it is necessary to specifically exempt small recreational mobile homes and camping trailers from parking permit fees in order to

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maintain their status under current law as not generally being subject to parking permit fees.

This SECTION also provides that the 10% of parking permit fees collected that a municipality is allowed to retain for administrative expenses under current law would not be reduced by any amounts retained by a mobile home park operator for collecting parking permit fees, as would be authorized under s. 66.058 (3m), stats., as created by this bill.

SECTION 2. 66.058 (3m) of the statutes is created to read:

**66.058 (3m) PARK OPERATOR REIMBURSEMENT.** A park operator who is required by municipal ordinance to collect the monthly parking permit fee from the mobile home owner may deduct, for administrative expenses, 2% of the monthly fees collected.

NOTE: This SECTION authorizes mobile home park operators who are required by municipal ordinance to collect mobile home parking permit fees to retain 2% of the fees collected for administrative expenses. Under current law, park operators are not compensated for collecting parking permit fees.

SECTION 3. 66.0585 of the statutes is amended to read:

**66.0585 (title) Municipalities; parking fees on mobile homes.** Any ~~unzoned~~ municipality may assess parking fees at the rates under s. 66.058 on mobile homes, as defined in s. 70.111 (19) except mobile homes which are located in campgrounds licensed under s. 140.05 (17) and mobile homes which are located on land where the principal residence of the owner of the mobile home is located, regardless of whether or not the mobile home is occupied during all or part of any calendar year.

SECTION 4. 70.043 of the statutes is created to read:

**70.043 Mobile homes.** (1) A mobile home, as defined in s. 66.058 (1) (e), is an improvement to real property if it is connected to utilities and is set upon a foundation upon land which is owned by the mobile home owner. In this section, a mobile home is "set upon a foundation" if it is off its wheels and is set upon some other support.

(2) A mobile home, as defined in s. 66.058 (1) (e), is personal property if the land upon which it is located is not owned by the mobile home owner or if the mobile home is not set upon a foundation or connected to utilities.

NOTE: This SECTION defines as real property a mobile home which is connected to utilities and which is set upon a foundation upon land which is owned by the mobile home owner. A mobile home which is defined as real property is subject to property taxation on the same basis as other real property (i.e., is taxed as is conventional housing) regardless of whether the municipality in which it is located has enacted a monthly mobile home parking permit fee ordinance under s. 66.058, stats. This SECTION defines as personal property a mobile home which is located on land that is not owned by the mobile home owner or which is not set upon a foundation or connected to utilities. A mobile home which is defined as personal property is subject to parking permit fees, rather than property taxation, if it is located in a city, village or town which has enacted a monthly mobile home parking permit fee ordinance under s. 66.058, stats. A mobile home which is defined as personal property is subject to property taxation as personal property if it is located in a city, village or town which has not enacted a monthly parking permit fee ordinance.

SECTION 4m. 70.112 (7) of the statutes is amended to read:

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70.112 (7) MOBILE HOMES. Every mobile home as ~~defined in s. 66.058, except mobile homes situated in towns which have not adopted and in effect an ordinance licensing or assessing mobile homes or mobile home parks~~ subject to a monthly parking fee under s. 66.058.

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