

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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TO: ALL ASSESSING OFFICERS

FROM: STATE TAX COMMISSION

Park model mobile homes are taxable unless they are not wider than 8 feet and have a current vehicle license as of tax day, December 31.

Park model mobile homes that are wider than 8 feet shall be assessed as real property under MCL 211.2a(1). Park model mobile homes that fit the definition of a travel trailer or camping trailer under MCL 211.2a(4) shall be assessed as personal property unless they have a current vehicle license as of tax day.

Section 2a of the General Property Tax Act has been reproduced below

"211.2a. Mobile homes; assessment

Sec. 2a. (1) For purposes of section 2, a mobile home which is not covered by section 41 of Act No. 243 of the Public Acts of 1959, being section 125.1041 of the Michigan Compiled Laws, and while located on land otherwise assessable as real property under this act, and whether or not permanently affixed to the soil, shall be considered real property and shall be assessed as part of the real property upon which the mobile home is located.

(2) As used in this section, "mobile homes" does not include a travel trailer or camping trailer which is either parked in a campground licensed by this state for not more than 180 days in any calendar year, or parked upon private property, including a designated storage area of a licensed campground, for the sole purpose of storage.

(3) As used in this section, "mobile home" does not include a truck camper which is parked in a campground licensed by this state which is a portable structure, designated and constructed to be loaded onto, or affixed to, the bed or chassis of a truck, and which is used to provide temporary living quarters for recreational camping or travel.

(4) For purposes of this section, the following definitions shall apply:

(a) A travel trailer is a vehicular portable structure mounted on wheels and of a size and weight as not to require special highway movement permits when drawn by a stock passenger automobile or when drawn with a fifth wheel hitch mounted on a motor vehicle, and is primarily designed, constructed, and used to provide temporary living quarters for recreational camping or travel.

(b) A camping trailer is a vehicular portable temporary living quarters used for recreational camping or travel and of a size and weight as not to require special highway movement permits when drawn by a motor vehicle."