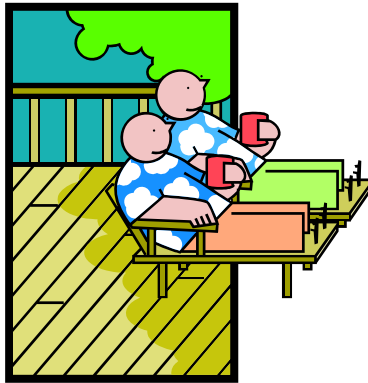


State Tax Commission September 1, 2011 Tip

Topic: Improvements to Mobile Homes



Dear STaCy:

I have a licensed mobile home park in my unit. Each of the mobile homes located there are subject to the \$3.00 per month specific tax. What do I do with improvements to these sites? Are garages, porches, patios, and similar improvements included in the \$3/month or are they assessed separately?

Thank you,
Carp Ort

Dear Mr. Ort:

Improvements such as porches, garages, patios, and decks are to be treated the same as buildings on leased land – that is, real property belonging to the mobile home owner. This is true of all taxable improvements at a leased mobile home site, regardless of whether the mobile home is subject to the \$3.00 per month specific tax. The value should be added to the real property assessment roll and tax bills sent to the owner.

Sincerely,
STaCy