











15. What is covered under the \$3 specific tax?

Generally everything that is manufactured as part of the trailer including add-on rooms that are hauled to the site and erected with the trailer. This would include heat exchangers and central air conditioning if the trailer were so equipped.

PART III -- QUESTIONS REGARDING MOBILE HOMES AND TRAILERS NOT IN  
A LICENSED MOBILE HOME PARK OR LICENSED CAMPGROUND

HOW SHOULD MOBILE HOMES BE ASSESSED?

1. Mobile homes are assessable as part of the real property on which located. (Sec 211.2a, M.C.L.) (Regarding habitation)

HOW SHOULD TRAVEL TRAILERS BE ASSESSED?

2. Travel trailers which can be legally licensed should be assessed as personal property to the owner of the trailer if found to be unlicensed on tax day. If owner is unknown, they should be assessed as personal property to the owner of the property on which it is located.

3. What constitutes temporary living?

Temporary living could be full-time from April 1 to October 31, but not more than 30 consecutive days in any 30 day period from November 1 to March 1. More frequent useage constitutes habitation which would make the trailer assessable as real property.