

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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TO: Assessing Officers and County Equalization Directors
FROM: State Tax Commission

This bulletin addresses four subjects:

1. Mobile homes and travel trailers assessments
2. Erosion
3. Contamination from toxic waste
4. Contamination from urea formaldehyde foam insulation

1. TRAVEL AND CAMPING TRAILER ASSESSMENT

Mobile homes which are located in a licensed mobile home park subject to the \$3.00 monthly specific tax are exempt from ad valorem taxation.

Mobile homes not in a licensed mobile home park are assessable as part of the real property upon which the mobile home is located. LICENSED TRAVEL TRAILERS AND CAMPING TRAILERS ARE EXEMPT FROM AD VALOREM TAXATION, EXCEPT:

- (a) Travel trailers and camping trailers used for habitation other than temporary living quarters for recreational camping or travel, are assessable as real property. (See the Motor Vehicle Code, section 257.801 (b), M.C.L.)
- (b) Unlicensed travel trailers meeting the requirements of section 211.2a (2), M.C.L., for exclusion from assessment as real property are assessable as PERSONAL PROPERTY AS FOLLOWS:
 1. Assessed as personal property to the owner, if known.
 2. Assessed as personal property to the person in possession or in charge, if the owner is not known.