

**NEW SPECIFIC TAX FOR  
MANUFACTURED HOUSING**

**House Bill 4880 (Substitute H-3)**  
**Sponsor: Rep. Randy Richardville**

**House Bill 4111 (Substitute H-1)**  
**Sponsor: Rep. Ruth Ann Jamnick**

**Committee: Local Government and  
Urban Policy**

**Complete to 12-17-03**

**A SUMMARY OF HOUSE BILLS 4880 AND HOUSE BILL 4111 AS REPORTED FROM  
THE HOUSE COMMITTEE ON LOCAL GOVERNMENT AND URBAN POLICY 12-  
17-03**

House Bill 4880 would create a new act, the Manufactured Housing Specific Tax Act, which would create an annual specific tax to be levied on every owner of qualified manufactured housing property. The tax would increase from \$45 to \$144 over a five and one-half year period (as described later). Currently owners of mobile homes pay an annual fee of \$36. House Bill 4880 would take effect July 1, 2004. House Bill 4111 would make complementary amendments to the General Property Tax Act (MCL 211.2a), to reflect the creation of the new specific tax act and the repeal of the Mobile Home Park Act. The two bills are tie-barred to each other, meaning that neither could take effect unless both were enacted.

“Qualified manufactured housing property” would mean a manufactured home located in a licensed mobile home park or a licensed campground, and all appurtenant structures, including garages and sheds; patios, decks, and porches; and steps and sidewalks. A manufactured home would be defined as a mobile home, as that term is defined in the Mobile Home Commission Act, and a park model home. (A “park model home” would be defined as a temporary dwelling or a vehicle designed as temporary living quarters for recreational, camping, seasonal, or travel use and that 1) has less than 400 square feet of living space; 2) is built on a single chassis, is mounted on wheels, and is drawn by another vehicle; 3) is unable to be licensed for over-the-road travel without a special permit; and 4) is able to be titled and registered as a trailer coach under the Michigan Vehicle Code.)

Under the bill, the Mobile Home Park Act, which contains the current specific tax of \$3 per month, would be repealed effective July 1, 2004. The new specific tax would be in lieu of ad valorem general property taxes, as is the case with the existing specific tax. Fifty percent of the specific tax would be collected in a July levy and 50 percent in a December levy, and it would be collected under the General Property Tax Act. Further, if the local tax collecting unit had authorized a property tax administration fee, then that fee would be added to the specific tax, in the same amount.

The state specific tax that would be levied is as follows:

Beginning July 2004	2005	2006	2007	2008	2009 and thereafter
\$4.50/month \$45 annual (for 2004)	\$6/month \$72 annual	\$7.50/month \$90 annual	\$9/month \$108 annual	\$10.50/month \$126 annual	\$12/month \$144 annual

The local tax collecting unit would disburse the state specific tax, levied in July and December, as follows:

Disbursed to	Beginning July 2004	2005	2006	2007	2008	2009 and thereafter
State School Aid	\$12 Dec	\$12 Dec \$12 Jul	\$12 Dec \$12 Jul	\$12 Dec \$12 Jul	\$12 Dec \$12 Jul	\$12 Dec \$12 Jul
Local Schools	\$6	\$12 \$12	\$18 \$18	\$24 \$24	\$27 \$27	\$36 \$36
Local Government	\$4.50	\$6 \$6	\$9 \$9	\$12 \$12	\$18 \$18	\$18 \$18
County	\$4.50	\$6 \$6	\$6 \$6	\$6 \$6	\$6 \$6	\$6 \$6

Qualified manufactured housing property located in a renaissance zone under the Michigan Renaissance Zone Act would be exempt from the specific tax to the extent and for the duration provided under that act.

Analyst: J. Hunault

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.