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## ASSESS MOBILE HOMES AS REAL PROPERTY

House Bills 5034 and 5036

Sponsor: Rep. Mathew Milosch

Committee: Commerce

Complete to 9-30-03

### A SUMMARY OF HOUSE BILLS 5034 AND 5036 AS INTRODUCED 8-13-03

Under Public Act 243 of 1959, mobile homes in mobile home parks are subject to a \$3 per month specific tax instead of property taxes. House Bill 5034 would repeal that act (MCL 211.2a and 211.34c) effective December 30, 2005 and make mobile homes subject to assessment and the collection of taxes under the General Property Tax Act. A mobile home would be assessed as real property to the owner of the mobile home. For taxes levied after December 31, 2005 and before January 1, 2007, a mobile home's taxable value would be 50 percent of its true cash value, and subsequently the taxable value would be determined taking into account the limitation on annual assessment increases that applies to real property. House Bill 5036 would amend the General Sales Tax Act (MCL 205.54bb) to exempt the sale of mobile homes from the sales tax.

House Bills 5034 and 5036 (9-30-03)

Analyst: C. Couch

■ 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.