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## MAKE MOBILE HOMES SUBJECT TO PROPERTY TAX

House Bills 4647 and 4648  
Sponsor: Rep. Sue Tabor  
Committee: Commerce

Complete to 9-12-03

### A SUMMARY OF HOUSE BILLS 4647 AND 4648 AS INTRODUCED 5-6-03

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 4648 would amend that act (MCL 125.1041) so that the specific tax would not apply after December 31, 2003. House Bill 4647 would amend the General Property Tax Act (MCL 211.2a and 211.34c) so that after December 31, 2003, mobile homes would be taxed as residential real property. In the first year, 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. A mobile home could claim a homestead exemption (which is to be known as a principal residence exemption as of January 2004), whether or not permanently affixed to real property. The two bills are tie-barred, meaning that neither could take effect unless both did.

House Bills 4647 and 4648 (9-12-03)

Analyst: C. Couch

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