

Subject Manufactured home and manufactured home park classification

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Date March 15, 2021

Overview

Modifies the class rate for manufactured home park property and manufactured homes that are not classified under any other provision. Under current law, these property types have the following class rates:

- Unclassified manufactured home: 1.25%
- Manufactured home park: 1.25%
- Manufactured home park cooperative (>50% owner-occupied): 0.75%
- Manufactured home park cooperative (<50% owner-occupied): 1.00%
- Class I manufactured home park: 1.00%

The bill would set the class rate for each of these classifications at 0.75% and repeal the statute defining class I manufactured home parks.

Summary

Section	Description
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| 1 | Manufactured home park cooperative.
Corrects a cross-reference to conform to changes made in section 2.

Effective beginning with property taxes payable in 2022. |
| 2 | Class 4.
Reduces the class rates for all class 4 manufactured home and manufactured home park property to 0.75%.

Effective beginning with property taxes payable in 2022. |
| 3 | Repealer.
Repeals two sections of statute that define class I manufactured home parks.

Effective beginning with property taxes payable in 2022. |



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