

AB127
done
Wayne + means

Halverson, Vicky

From: Rep.Albers
Sent: Friday, November 22, 2002 4:23 PM
To: *Legislative All Assembly; *Legislative All Senate
Subject: LETTER TO DOR - Recreational Trailers

Dear Colleagues:

Attached you find a letter to the Department of Revenue urging the department to cease its new taxation of recreational trailers ("recreational mobile homes") placed by tourists in our state's private campgrounds. While current law exempts these small trailers (less than 400 square feet) from taxation, the DOR has adopted a new policy of creatively measuring the trailers to attempt to create a measurement exceeding 400 feet (in at least one case, they measured air). Where that does not work, assessors are using a recent WI Supreme Court case to include the square footage of the small decks, porches, etc., attached to these small trailers to reach the 400 square foot mark.

Wisconsin cannot afford to lose the hundreds of thousands of dollars in tourism revenues we receive from these tourists just to gain a few thousand dollars statewide in personal property tax revenue. To that end, I will be drafting legislation to stop creative measuring and exempt small attachments (less than 400 square feet).

If you would like to sign on to the attached letter, please notify my office by Thursday, December 5, 2002. Thank you!

Sheryl



dor recreational
mobile homes....

November 22, 2002

Secretary Rick Chandler
2135 Rimrock Rd.
P.O. Box 8933
Madison, WI 53708-8933

Dear Secretary Chandler:

Recently, our offices were contacted reference a new DOR policy relating to the taxation of recreational trailers (titled "recreational mobile homes" in the Wisconsin statutes). Specifically, the DOR ordered local assessors to voraciously identify and tax these small tourist trailers under the personal property tax system by utilizing a unique interpretation of state statute and a recent Wisconsin Supreme Court ruling. We disagree with the department's newfound method of raising tax revenue, especially given Wisconsin's current reputation for high taxes, our sluggish economy, and our dependence on tourist revenue in rural areas of the state.

Section 70.111 (19) (b) of the Wisconsin Statutes defines "recreational mobile homes" as units "no larger than 400 square feet" that are used "as temporary living quarters for recreational, camping, travel or seasonal purposes." Following the recent and explicit directive of the DOR, local assessors are now engaging in a scheme to tax these small tourist trailers by using one of two methods:

- 1) Notwithstanding manufacturer certification on the trailers denoting they are less than 400 square feet, assessors are creatively re-measuring the trailers to ensure they can reach the 400 square footage mark in order to classify the trailers as "mobile homes." In some cases, they measure "air" in order to garner a few extra feet – enough to latch the tax onto the owner.
- 2) Using a recent Wisconsin Supreme Court decision [*Ahrens v. Town of Fulton*, 240 Wis. 2d 131, 621 N.W.2d 643 (2002)], assessors are able to find more than 400 square feet of living area within a recreational mobile home by adding the square footage of "rooms, porches, decks and the like, that are attached in any way to the basic unit." While the court's ruling does not appear unfounded, we do not believe that a small deck off of a recreational trailer should serve as the basis for the entire trailer becoming the subject of personal property taxation. Regardless, discretion previously existed in the application of this standard; now, the DOR's order to assessors to go into our local campgrounds and find attached decks and porches in order to get recreational trailers onto the tax rolls has resulted in new taxation.

We urge the department to immediately cease its tourist taxation efforts, and order local assessors to do the same, until the Legislature can properly address the situation. Since the department's efforts are tarnishing our reputation as a hospitable state for tourists to come and spend their time (and money), we intend to introduce legislation to remedy the situation early in the upcoming session. Specifically, our legislation will do the following:

- 1) Modify the statutory definition of "recreational mobile home" to incorporate the American National Standard Institute's Standard A119.5 for Recreational Park Trailers. If the trailer is a recreational vehicle primarily designed to provide temporary living quarters for recreation, camping or seasonal use, is built on a single chassis mounted on wheels, has a gross trailer area not exceeding 400 square feet in its set-up mode, and is certified by the manufacturer as complying with the ANSI Standard A 119.5, the trailer will be exempt from taxation, notwithstanding any clever assessor measuring.
- 2) Create an exemption for any attachment to a recreational travel trailer (other than another trailer) that does not exceed 400 square feet. This will allow a small porch, a deck, an attached awning, etc. to be used without it becoming the basis for turning the recreational trailer into a taxed mobile home.

Given the fact that some owners are being taxed this year, and others have not yet fallen under the DOR's tax net at this point in time, the only fair method of dealing with this situation is for the department to cease its efforts, and, if possible, waive any tax this year for recreational trailers until the Legislature can act. Additionally, the little bit of personal property tax revenue generated from these small trailers is far outweighed by the taxes paid on the hundreds of thousands of dollars the tourists who own these trailers spend each year in our restaurants, gas stations and attractions. Taxing tourists out of the state will hurt our campground owners, our tourist attractions, and our overall economy, thus lowering state revenues.

Please respond to us as soon as possible as to the action you are willing to take in regard to our request. We would hope that the department would show due deference to the Legislature under the circumstances. Thank you.

Sincerely,

Sheryl K. Albers
State Representative
50th Assembly District

Halverson, Vicky

From: Chandler, Richard G
Sent: Friday, December 06, 2002 2:44 PM
To: *Legislative All Assembly; *Legislative All Senate
Cc: Gates-Hendrix, Sherrie
Subject: Mobile Homes and Property Assessment and Taxation

You have recently received an email from the Wisconsin Association of Campground Owners regarding property assessment and taxation on mobile homes, dated Tuesday, November 26.

I thought it would be helpful to clarify the role of the Department of Revenue with regard to property taxation of mobile homes. DOR does not assess residential or recreational property, or issue tax bills. Local assessors and treasurers have those responsibilities.

The role of the Department of Revenue is to further consistency in assessments by providing information to local assessors regarding state laws and how they govern property assessment. The department publishes a property assessment manual and provides annual training to assessors on new laws and court cases that impact their work.

The assessments of mobile homes referenced by the Association of Campground Owners have been made by local assessors under existing law. We have not ordered local assessors to assess mobile homes any differently than has been done in the past under existing law. There have been no recent law changes or new rules issued by DOR.

Local assessors have had the authority to assess mobile homes for many years, as long as they fall within the statutorily set guidelines for size and other factors (such as connection to utilities and foundation support). DOR's Property Tax Guide for Wisconsin Mobile Home Owners gives a good explanation of what is taxable, how and why. It is available at: <http://www.dor.state.wi.us/pubs/slf/02pm075.pdf>. Pages 4 and 5 and the table on page 6 are especially helpful.

Rep. Albers is working with the Association of Campground Owners and has suggested several statutory changes to exempt certain mobile homes from property taxes. DOR would be glad to work with the Legislature to draft workable exemptions if that is the intent of the Legislature. As with any exemptions, the resulting shift in taxation would have some impact on other property tax payers. In most areas of the state, this impact would likely be small.

However, there are areas of the state with large recreational mobile home populations and in these areas the shift of property taxes paid by mobile home owners to other tax payers may be more significant. While current law provides that certain mobile homes are taxable, creating exemptions for these mobile homes would address the concern that current law may be discouraging some people from locating such homes in Wisconsin.

Please contact me or Sherrie Gates-Hendrix here at DOR if you have additional questions regarding taxation of mobile homes or if we can be of further assistance in your efforts in this area.

Sincerely,

Richard G. Chandler
Secretary of Revenue

AB 127?

Halverson, Vicky

From: Gates-Hendrix, Sherrie
Sent: Wednesday, February 05, 2003 3:11 PM
To: Lehman, Michael
Subject: RE: COSPONSORSHIP / LRB 1392 - Taxation of Recreational Mobile Homes / DEADLINE = 12 Feb 03

Hi Vicky --

Our staff tell me that it's not always clear whether the manufacturer's plate is accurate and whether it records inside square footage or outside square footage. Local assessors use outside square footage and measure mobile homes like they do any other property they assess. DOR is not involved in this type of assessment -- it's all done at the local level, but we do provide guidelines for the assessors to use that are based on statutes and case law.

I've asked our staff here to take a look at the LRB analysis and let me know if they have any other info to add regarding the specifications in Rep. Albers' bill to define an exempt mobile home. It may be Friday or next week before I hear anything more, though, as our bureau director in this area will be out for a family medical issue for a few days.

Hope this helps on the measuring issue, though.

Sherrie

-----Original Message-----

From: Lehman, Michael
Sent: Wednesday, February 05, 2003 2:37 PM
To: Gates-Hendrix, Sherrie
Subject: FW: COSPONSORSHIP / LRB 1392 - Taxation of Recreational Mobile Homes / DEADLINE = 12 Feb 03

Hi Sherri:

As you can see, Rep. Albers is circulating this draft for co-sponsorship. Mickey is wondering why the the Department will not accept the plate from the manufacturer for purposes of determining the size of the recreational home.

Any assistance you can provide would be appreciated.

Vicky

-----Original Message-----

From: Rep.Albers
Sent: Tuesday, February 04, 2003 4:50 PM
To: *Legislative All Assembly; *Legislative All Senate
Subject: COSPONSORSHIP / LRB 1392 - Taxation of Recreational Mobile Homes / DEADLINE = 12 Feb 03

To: All Legislators
From: Representative Sheryl K. Albers
Date: February 4, 2003
Re: LRB 1392/1 - Personal Property Tax Exemption for Recreational Mobile Homes

Recently, my office was contacted by a group of campground owners concerned that property assessors, at the direction of the Department of Revenue, are now aggressively targeting small recreational mobile homes which were previously exempted from personal property taxes. Under currently, mobile homes under 400 square feet are not subject to personal property tax. The size of the home is normally indicated on a plate attached to the home by the manufacturer. In order to levy a tax bill, assessors are now using tape measures - instead of factory specifications - to "find" just over 400 square feet. In addition, a court of appeals ruling now requires assessors to add in the square feet of awnings and small screened-in porches that have been caulked to the side of the unit, inevitably pushing the square footage above 400 and subjecting these owners to property taxes.

Many owners of recreational mobile homes are elderly couples and others who cannot afford to build a permanent vacation residence, and may consider removing their units from Wisconsin's campgrounds if this aggressive pursuit continues. This would have an adverse impact on Wisconsin's tourism industry, raising only pennies in tax, but costing local businesses and the state hundreds of thousands of dollars in tourism-related revenue and sales taxes. As budget constraints make it more difficult for businesses and the Department of Tourism to attract new tourists to Wisconsin, we certainly do not need the Department of Revenue driving away those tourists who are already enjoying what Wisconsin has to offer. Utilizing, in part, recommendations from the American National Standards Institute, this bill sets forth strict guidelines that simplify the assessment process and treat recreational mobile home owners fairly.

If you would like to be a co-sponsor of this legislation, or if you have any questions, please contact Ryan Gruber at 266-8531. The deadline for co-sponsorship is 3:00 p.m. on Wednesday, February 12. Thank you!

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and it is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. In addition, any attachment to a recreational mobile home that is exempt from the personal property tax, other than another recreational mobile home, is exempt from the personal property tax, if the attachment is no larger than 400 square feet. This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

Kraak, Maureen

From: Rep. Albers
Sent: Tuesday, February 04, 2003 4:50 PM
To: *Legislative All Assembly; *Legislative All Senate
Subject: COSPONSORSHIP / LRB 1392 - Taxation of Recreational Mobile Homes / DEADLINE = 12 Feb 03

To: All Legislators
From: Representative Sheryl K. Albers
Date: February 4, 2003
Re: LRB 1392/1 - Personal Property Tax Exemption for Recreational Mobile Homes

Recently, my office was contacted by a group of campground owners concerned that property assessors, at the direction of the Department of Revenue, are now aggressively targeting small recreational mobile homes which were previously exempted from personal property taxes. Under currently, mobile homes under 400 square feet are not subject to personal property tax. The size of the home is normally indicated on a plate attached to the home by the manufacturer. In order to levy a tax bill, assessors are now using tape measures - instead of factory specifications - to "find" just over 400 square feet. In addition, a court of appeals ruling now requires assessors to add in the square feet of awnings and small screened-in porches that have been caulked to the side of the unit, inevitably pushing the square footage above 400 and subjecting these owners to property taxes.

Many owners of recreational mobile homes are elderly couples and others who cannot afford to build a permanent vacation residence, and may consider removing their units from Wisconsin's campgrounds if this aggressive pursuit continues. This would have an adverse impact on Wisconsin's tourism industry, raising only pennies in tax, but costing local businesses and the state hundreds of thousands of dollars in tourism-related revenue and sales taxes. As budget constraints make it more difficult for businesses and the Department of Tourism to attract new tourists to Wisconsin, we certainly do not need the Department of Revenue driving away those tourists who are already enjoying what Wisconsin has to offer. Utilizing, in part, recommendations from the American National Standards Institute, this bill sets forth strict guidelines that simplify the assessment process and treat recreational mobile home owners fairly.

If you would like to be a co-sponsor of this legislation, or if you have any questions, please contact Ryan Gruber at 266-8531. The deadline for co-sponsorship is 3:00 p.m. on Wednesday, February 12. Thank you!

Analysis by the Legislative Reference Bureau

Under current law, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and it is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. In addition, any attachment to a recreational mobile home that is exempt from the personal property tax, other than another recreational mobile home, is exempt from the personal property tax, if the attachment is no larger than 400 square feet. This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

Kraak, Maureen

From: Indian Trails Campground [indntris@palacenet.net]
Sent: Sunday, March 16, 2003 3:31 PM
To: Rep.LehmanM
Subject: RE: Assembly Bill 127

Vicky,

When a hearing date for AB-127 is set would you please let us know?

Sincerely,

Fritz and Myrna Meierdirk
Indian Trails Campground

-----Original Message-----

From: Rep.LehmanM [mailto:Rep.Lehman@legis.state.wi.us]
Sent: Wednesday, March 12, 2003 3:55 PM
To: Indian Trails Campground
Subject: RE: Assembly Bill 127

Thanks for your e-mail message. Rep. Lehman does plan to hold a hearing on AB 127. However, no date has been set as of yet.

Vicky Halverson
Office of Rep. Michael Lehman

-----Original Message-----

From: Indian Trails Campground [mailto:indntris@palacenet.net]
Sent: Sunday, March 09, 2003 11:51 PM
To: rep.lehman@legis.state.wi.us
Subject: Assembly Bill 127

Dear Ways and Means Committee Member,

My wife and I are owners of Indian Trails Campground. It is our understanding that Assembly Bill 127 is now before you. This bill is as important to us as it is to the 160 of our campers that the bill directly affects. We are asking all of you to support to this bill and help pass the same as soon as possible.

Sincerely,

Fritz and Myrna Meierdirk

Indian Trails Campground
W6445 Haynes Road
Pardeeville, WI 53954

Halverson, Vicky

From: Huff, Ted [THuff@trarnold.com]
Sent: Tuesday, April 15, 2003 9:13 AM
To: Rep.LehmanM@legis.state.wi.us
Subject: ANSI Recreational Park Trailer Requirements
Representative Lehman,

I have been asked to provide you information regarding measurement of Recreational Park Trailers. Attached is the entire text of the ANSI A119.5 Standard for Recreational Park Trailers as now in effect. The only portion dealing with measurement is the definition of "Gross Trailer Area" in Section 1-3. I am sending a copy of this page of the printed Standard as well as the referenced H.U.D. Interpretive Bulletin A-1-88 via fax as I do not have the bulletin in electronic form and my scanner is having one of its usual "hissy-fits". There are no changes to this section proposed for the new edition of the Standard which is due to be published this year.

Please contact me if I can provide any further information. I can be reached by email, telephone (574/264-0735) or cell phone (574/596-1337).

Ted Huff, Chairman
RPTIA Standards Committee

04/15/2003

Assembly Ways & Means Committee Hearing, April 16, 2003

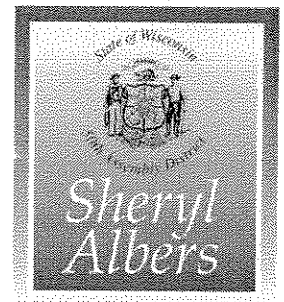
AB 127 - Property Tax Exemption – Recreational Mobile Homes (Rep. Albers +13, Sen. Schultz +2)

Description of Current Law and Proposed Change

- Under current law, a mobile home is classified as an improvement to real property if it is on land that is owned by the mobile home owner, is set upon a foundation and is connected to utilities. If the mobile home is on land that is not owned by the mobile home owner or if the mobile home is not set upon a foundation or is not connected to utilities, it is classified as personal property.
- Under current law, a mobile home is exempt from personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational or seasonal purposes.
- Under the bill, a mobile home would be exempt personal property if:
 - The mobile home is used primarily as temporary living quarters or recreational or seasonal purposes
 - The mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode;
 - It is built on a single chassis mounted on wheels; and
 - It is certified by the manufacturer as complying with the American National Standards Institute Code for such homes.
- Any attachment to an exempt recreational mobile home that does not exceed 400 square feet would also be exempt. However, the attachment cannot be another exempt mobile home.

Fairness/Tax Equity

- The bill is intended to address taxpayer concerns that a few assessors are not accurately measuring the size of mobile homes. Owners of recreational mobile homes also argue that because national standards and regulations limit recreational mobile homes to 400 square feet, the size of these homes should never be at issue.
- A recent court ruling made clear that any attachment, such as a deck or porch, that is affixed to a mobile home in any way is included in the definition of the mobile home. Owners argue that attachments should not render the entire recreational mobile home taxable, since these attachments typically can be disassembled in a matter of hours.
- Exempt recreational mobile homes currently receive favorable tax treatment relative to other seasonal housing, such as cabins. The distinction between the types of housing becomes more blurred as the construction and amenities of mobile homes improve. Moreover, attachments such as porches and sunrooms make mobile homes more or less permanent. Extending the exemption to these types of attachments creates further inequities in the tax treatment of seasonal housing.
- An alternative to the bill would be to tax any attachments as improvements on leased land while retaining the exemption for the 400 square foot recreational mobile home. This would



2003 Assembly Bill 127 – Taxation of Recreational Mobile Homes
Testimony of State Representative Sheryl K. Albers before the Assembly Committee
on Ways and Means
April 16, 2003

Thank you, Chairman Lehman, for the opportunity to discuss AB 127, a bill that clarifies the tax exemption for recreational mobile homes.

As with many bills, this matter was first brought to my attention by two of my constituents, Dan Lange and Darell Larson. Both Dan and Darell are here today, so I will refrain from repeating what they will likely tell you.

Each year, hundreds of thousands of people come to Wisconsin to vacation. To those of us who represent areas with tourism-driven economies, they also represent economic development. These individuals visit our parks and other attractions. They buy souvenirs at our stores and eat at our restaurants. The money they spend in our districts is vital to the success of many businesses that rely on their presence.

Many of these tourists stay in recreational mobile homes while they are here. Some tow them back and forth with them. A good number of them save themselves the hassle and simply rent a lot from a campground on an annual basis and leave the home there. Since 1982, these recreational mobile homes have been exempt from personal property tax. I'm sure their tax-free status is one of the reasons that many families have purchased them. For many lower and middle-class families, this is as close to a vacation home as they'll probably ever get.

The square footage of a recreational mobile home is stamped on a plate and attached to the home by the manufacturer. 400 square feet is the benchmark in many states, and it makes sense for manufacturers to provide their customers with assurance that they are, in fact, purchasing an item that will be tax-exempt.

Unfortunately, many of them have recently received a stick in the eye from those who are assessing properties. It is my understanding that the Department of Revenue has encouraged assessors to become more aggressive in reclassifying these mobile homes as over 400 square feet. Of course, when this happens, the owner loses the exemption and the home is subject to personal property tax.

In recent months, I've heard stories of tax assessors showing up at campgrounds with tape measures to take their own external measurements of these homes. Let me ask each of you a question: when we determine the square footage of a home, do we take a tape measure and find the exterior measurements, or do we take the internal measurements of each room and add them up? The answer appears obvious to everyone except those assessors that have taken external measurements of mobile homes.

As I mentioned earlier, this exemption has been on the books since 1982. No problem has existed until now – which leads me to believe that for the first twenty years, there was a clear understanding of how this exemption was to work.

While there is a fiscal estimate attached to the bill, it's somewhat misleading, since recreational mobile homes were never subject to taxation in the past. I don't believe there's a local government out there that would scream about taking away taxable property from their rolls. These homes were never on there to begin with. It's hard to miss something you don't have in the first place. The estimate assumes that

recreational mobile homes determined to be over 400 square feet by an assessor are already taxed. They're not – and they shouldn't be.

My primary concern here isn't for those who would be subject to the tax. While it's probably an annoyance, I'm sure that some could pay without problem. My primary concern is the collateral damage that will occur to our tourism economy if we don't spell out clearly and plainly that these homes are off-limits to assessors.

Many of the people subjected to this new tax will simply pull up and leave town, and go to another state in the region where government isn't breathing down their necks. Assuming that a family of four that vacations for two weeks spends \$100 a day, we're out \$1400 for every home that pulls up and heads out. Many elderly couples that use these homes may not spend as much but often spend longer periods of time here. They'll be punished by this tax as well.

I have campground owners in my district telling me that it'll be hard for them to stay open if many of their year-round customers leave. This does nothing to help our tourism economy or promote economic development in our state, at a time when we're talking about slashing budgets at Tourism and Commerce. Word of mouth is easy and it's free. If we leave tourists with a positive impression of Wisconsin, they'll go out and drum up business for us without trying. If we slap a bill on them on the way out the door, they'll tell their friends to vacation elsewhere.

This bill is a reasonable attempt to maintain the policy that has been on the books for the last 21 years. We're not trying to take anything away from anyone. Rather, we're simply telling government to keep its hands off property they've never touched.

I appreciate that both Rep. Jeff Wood and Rep. Lasee have offered their support of this bill. I hope that each of you will join them in helping to protect this exemption and support tourism in Wisconsin.

Thank you for the opportunity to testify. I would happy to answer any questions the committee might have.

END



22 EAST MIFFLIN STREET, SUITE 900
MADISON, WI 53703
TOLL FREE: 1.866.404.2700
PHONE: 608.663.7188
FAX: 608.663.7189

MEMORANDUM

TO: Honorable Members of the Assembly Committee on Ways and Means
FROM: Allison Bussler, Senior Legislative Associate
DATE: April 16, 2003
RE: Opposition to Assembly Bill 127

The Wisconsin Counties Association (WCA) opposes Assembly Bill 127 (AB 127). Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and is used primarily as temporary living quarters for recreational, camping, travel or seasonal purposes. In addition, any attachment to a recreational mobile home that is exempt from the personal property tax, other than another recreational mobile home, is exempt from the personal property tax, if the attachment is no larger than 400 square feet.

The Legislature has the difficult task of resolving the largest budget deficit the state of Wisconsin has ever faced. State officials are asking local governments to share in the pain and counties are facing significant cuts in shared revenue and other reimbursement funding such as nursing homes and income maintenance. Counties have also experienced low sales tax collection revenues. The reduction in these revenues will result in reduction of service. Any legislation that further reduces county revenue further exacerbates this problem.

WCA respectfully requests your opposition to Assembly Bill 127. Thank you for considering our comments.

Halverson, Vicky

From: Rep Powers
Sent: Monday, April 28, 2003 11:06 AM
To: Rep. LehmanM
Cc: Conlin, Robert; Boerger, Michael (Legislature)
Subject: AB 127 Joint Survey on Tax Exemptions

Representatives Mickey Lehman and Sheryl Albers,

Mickey and Sheryl:

It is my understanding that the Committee on Ways and Means has held a hearing on AB 127. Sheryl has authored the Legislation and requested action on the proposal by both the Assembly Ways and Means Committee and the Joint Survey Committee on Tax Exemptions.

I have not reviewed the proposal, but should the Joint Committee consider issuing a report, it would but normally on do as after a bill has been moved from Committee.

There are many, many proposals which contain tax exemptions or which must be referred to the Joint Survey Committee prior to being scheduled for debate before the full Assembly. I would ask that we convene the Committee for those bills which have been approved in Committee and for which an agreement has been made for the intention to schedule debate before the Senate or Assembly.

It is likely we would convene the Committee on a regularly scheduled floor session day, in which both the Assembly and Senate would be available.

If you have questions, please contact Robert Conlin of Legislative Council.

Thank you.

Sincerely,

Mike Powers
State Representative
80th Assembly District

cc: Michael Boerger, Co-Chair Senator Ellis' Office

Halverson, Vicky

From: Rep.Powers
Sent: Monday, April 28, 2003 11:06 AM
To: Rep.LehmanM
Cc: Conlin, Robert; Boerger, Michael (Legislature)
Subject: AB 127 Joint Survey on Tax Exemptions

Representatives Mickey Lehman and Sheryl Albers,

Mickey and Sheryl:

It is my understanding that the Committee on Ways and Means has held a hearing on AB 127. Sheryl has authored the Legislation and requested action on the proposal by both the Assembly Ways and Means Committee and the Joint Survey Committee on Tax Exemptions.

I have not reviewed the proposal, but should the Joint Committee consider issuing a report, it would but normally on do as after a bill has been moved from Committee.

There are many, many proposals which contain tax exemptions or which must be referred to the Joint Survey Committee prior to being scheduled for debate before the full Assembly. I would ask that we convene the Committee for those bills which have been approved in Committee and for which an agreement has been made for the intention to schedule debate before the Senate or Assembly.

It is likely we would convene the Committee on a regularly scheduled floor session day, in which both the Assembly and Senate would be available.

If you have questions, please contact Robert Conlin of Legislative Council.

Thank you.

Sincerely,

Mike Powers
State Representative
80th Assembly District

cc:Michael Boerger, Co-Chair Senator Ellis' Office

Rule -
Asse 42 (1) par. am.
either com. can act
Legislature cannot
go beyond
2nd reading
until Report
Tax Exemptions
from
Baron
-does not
review
bills
If Survey can't amend bills - they often say
that the bill would be good public policy if

Halverson, Vicky

From: Rep.Powers
Sent: Monday, April 28, 2003 11:06 AM
To: Rep.LehmanM
Cc: Conlin, Robert; Boerger, Michael (Legislature)
Subject: AB 127 Joint Survey on Tax Exemptions

Representatives Mickey Lehman and Sheryl Albers,

Mickey and Sheryl:

It is my understanding that the Committee on Ways and Means has held a hearing on AB 127. Sheryl has authored the Legislation and requested action on the proposal by both the Assembly Ways and Means Committee and the Joint Survey Committee on Tax Exemptions.

I have not reviewed the proposal, but should the Joint Committee consider issuing a report, it would but normally on do as after a bill has been moved from Committee.

There are many, many proposals which contain tax exemptions or which must be referred to the Joint Survey Committee prior to being scheduled for debate before the full Assembly. I would ask that we convene the Committee for those bills which have been approved in Committee and for which an agreement has been made for the intention to schedule debate before the Senate or Assembly.

It is likely we would convene the Committee on a regularly scheduled floor session day, in which both the Assembly and Senate would be available.

If you have questions, please contact Robert Conlin of Legislative Council.

Thank you.

Sincerely,

Mike Powers
State Representative
80th Assembly District

cc:Michael Boerger, Co-Chair Senator Ellis' Office



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

Jim Doyle
Governor

Michael L. Morgan
Secretary of Revenue

May 12, 2003

The Honorable Dave Hansen
Wisconsin State Senate
319 South, State Capitol
Madison, WI 53702

Dear Senator Hansen:

Thank you for your recent letter with regard to local assessment of mobile homes and Representative Albers' legislation on the issue (AB 127). Under current law, a mobile home is exempt from personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational or seasonal purposes.

During a recent hearing on AB 127, it was brought to the department's attention that some local assessors may be measuring to the very end of the corner caps of recreational mobile homes. These corner caps often extend beyond the body of the mobile home by a few inches. It was reported that these few additional inches were enough to increase the square footage to over 400 square feet, thereby making the mobile home taxable. The measurement of the end cap should not include overlap. The Department of Revenue (DOR) will be including this instruction in the updated mobile home guide we publish. I anticipate that this clarification in our guide will eliminate some of the concerns your constituents have raised.

Other concerns raised at the AB 127 hearing related to attachments to mobile homes. Some owners of mobile homes may not be aware that attachments (such as decks, porches, etc.) are included in the measurement of their unit. This may explain the difference of opinion regarding the number of square feet measured.

Wisconsin Statute Section 66.0435(1)(d) defines mobile homes to include "any additions, attachments, annexes, foundations and appurtenances." As a result, these items must be included in calculation of the square footage for assessment purposes. DOR's *Property Tax Guide for Wisconsin Mobile Home Owners*, a publication available at <http://www.dor.state.wi.us/html/govpub.html> states:

"The assessor should calculate the total square footage (rounded to the nearest square foot) using the outside length and width of the mobile home and including the area of any additions and attachments. It is important that only additions and attachments that are clearly attached to the recreational mobile home be included in the calculation of total square footage. The Wisconsin Court of Appeals, affirmed by the Supreme Court, in *Ahrens et al vs. the Town of Fulton*, defined how the assessor should determine what is an addition and attachment. The court stated, "It seems clear from the forgoing that any rooms, porches, decks and the like, that are attached in any way to the basic unit are included within the definition of a mobile home."

The Honorable Dave Hansen
May 12, 2003
Page Two

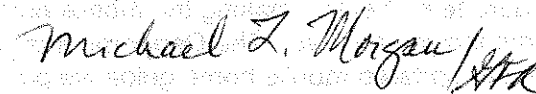
Freestanding structures (appurtenances) should not be included in the mobile home area calculation. Garages, sheds, and other freestanding structures (if they are so affixed to the real estate so as to become a part of it) should be assessed as real estate if the mobile home owner owns the land, or as personal property if the mobile home owner does not own the land.

In the event that a mobile home owner disagrees with the square footage determined by the local assessor, the best first step is to discuss any disagreements directly with the local assessor. A further appeal process is outlined in the DOR publication mentioned above. If the property owner asserts the mobile home is exempt, the property owner may file a claim of unlawful tax with the municipality (s. 74.35). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

As you suggest, I believe that further clarification of the department's mobile home guide will improve our communications with local assessors and avoid future confusion on measurement of mobile homes.

Thank you for sharing your concerns with me. I appreciate having the opportunity to respond. Please let me know if I can answer any other questions or be of further assistance.

Sincerely,



Michael L. Morgan
Secretary of Revenue

MLM:JJM:SGH:aks

cc: Members, Assembly Committee on Ways and Means

Halverson, Vicky

From: Halverson, Vicky
Sent: Wednesday, May 21, 2003 10:45 AM
To: Ford, William
Subject: FW: LRB 03a0539 Topic: Attachment exemption for recreational mobile homes

Bill:

FYI. Mickey requested this amendment yesterday after running the idea by Jason Helgerson and Sec. Morgan. Surprisingly, Sheryl was agreeable to the idea also. We've sent a copy to DOR for their input. Mickey's thought is that the Sec'y. could possibly bring this compromise up if the Jt. Survey Com. on Tax Exemptions acts on AB 127.

Vicky

-----Original Message-----

From: Emery, Lynn
Sent: Tuesday, May 20, 2003 3:07 PM
To: Rep.LehmanM
Subject: LRB 03a0539 Topic: Attachment exemption for recreational mobile homes

The attached proposal has been jacketed for introduction.

A copy has also been sent to: joseph.kreye@legis.state.wi.us



0539

March 31, 2003

To: Sheryl Albers – State Representative, 50th Assembly District

From: Darell Larson – WACO President

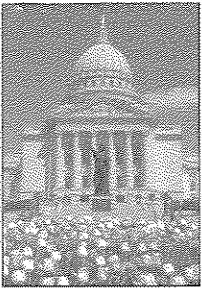
Subject: Response to DOR Fiscal Estimate Narrative of LRB 03-1392/1 – Introduction Number AB-127

In regard to the “assumptions” used in arriving at the subject estimate, we submit the following response:

- 1) The assumption that attachments are currently considered part of the square footage of an exempt “recreational mobile home” can be challenged. Statute 70.111 (19)(b) exempts the under 400 square foot trailer that otherwise meets the requirements of a mobile home per statute 66.0435. Even though 66.0435, in a more general and all encompassing definition, states that mobile homes include their additions, appurtenances and attachments, the specific language of the exemption or 66.0435 for that matter, makes no mention of mandatory inclusion of other square footage. With the obvious intention of the legislature in 70.111 (19)(b) to exempt the trailer itself, if 400 square feet or less, a preemptive condition for the statute would seem to exist. It should only be the trailer’s physical dimensions that determine whether it qualifies or not. It is illogical that a \$5000 deck and aluminum awning/patio room should “drag” an otherwise exempt \$20,000 to \$30,000 trailer into a taxable situation. Additionally, to further support this position, Wisconsin’s Department of Commerce, in their Mobile Home Park Code (the code by which mobile home parks are licensed), in Chapter Comm 95, [95.03 (5)] states that when calculating square footage, “width” and “length” measurements do not include the dimensions of bay windows, porches, drawbars, couplings, hitches, walls and roof extensions, or other attachments. A copy of this code is attached. This measurement policy and procedure is also consistent with HUD’s initial intentions when they created the 400 square foot exemption on July 22, 1982. Please find the attached memo, dated July 20, 1989, from then HUD chief of standards, Donald R. Fairman, when he addresses this very issue. He states that the square footage of an add-on patio unit should not be included when determining the overall square footage of the trailer for exemption qualification purposes.
- 2) The assumption that “under current law a mobile home is classified as taxable real property if it is set on a foundation on land that is owned by the mobile home owner and is connected to utilities” is also potentially incorrect. The mobile home is only considered real property if the foundation it sits on is considered a “permanent foundation”. The unit would be considered personal property (vs real property) if the foundation were considered a “temporary foundation”.
- 3) The 7000 campsite occupancy for seasonal purposes is a guess at best. The assumption that 1300 of these units have some type of attachment that would, based on their arguable interpretation, cause the combined area to go over 400 square feet, thus causing a taxable situation on the value of the trailer, is extremely high! A more accurate guesstimate would be 750 to 850 units! Many of these trailers are only 22 feet to 30 feet in length. With an 8 ft width, these units would only have an area of 176 to 240 square feet. Even with a sizable awning or patio room, the vast majority would be under 400 total square feet. It would be interesting to know where they obtained their size and census figures. Most trailers, if they have any adjacent structure, would typically have an unattached deck with a value of \$500 to \$1500 where the square footage would not be included. Their \$15,000 estimate of value is also high. In campgrounds where the larger asphalt shingled “park models” are more prevalent, this estimate might be close, but again, the vast majority of these trailers are considerably smaller. They range in age from 30 years old to new making the average value considerably lower, more like \$7500 to \$8500. Using these much more realistic figures, the total potential tax revenue would be: $850 \times \$8500 \times .02 = \$144,500$.

Considering that only about .8 to 1.5% of the property taxes collected go to the state, the negative impact on state revenue would be about \$1445. We must now consider that 30% of the seasonals in this state are out of state customers spending from \$2000 to \$6000 on normal living and recreational expenses as well as purchasing many large ticket items such as recreational trailers, motor homes, cars, boats/motors/trailers, motorcycles and appliances. We must also consider that most of these out of state people are from Illinois, a state that does not have any property tax, a fact that causes these individuals to be extremely sensitive to property taxation. The potential loss in tourism revenue if these people decide to take their discretionary spending dollars and go back home to Illinois, is not worth the \$1445 the state would realize from this taxation scheme. One further very important point, **this is not, except in several isolated cases, an existing tax.** It is the result of a new, "creative", measuring technique and a much more aggressive strategy on the part of the DOR. **AB-127 will not remove existing tax revenue from state or local budgets!** With regard to local governmental budgets and school districts, there are 72 counties, roughly 480 school districts and about 1200 townships in the state. Property tax appears to be split between these entities at approximately 32% to counties, 52% to schools and 5.5% to townships. The negative tax impact, on average, to each would be: counties - $\$143,055 \times 32\% / 72 = \$635.80/\text{county}$; school districts - $\$143,055 \times 52\% / 480 = \$154.98/\text{school district}$; townships - $\$143,055 \times 5.5\% / 1200 = \$6.56/\text{township}$. ~~480~~ 480 (70.00)

- 4) The assumption that this would create a costly change in the "Assessment Manual" is government's convenient way of using their own inefficiencies and costly methodologies as their defense. AB-127 refers to ANSI 119.5 as the controlling factor. HUD has given authorization to the RPTIA (Recreational Park Trailer Industry Association) to certify that these trailers meet ANSI 119.5. All the assessment manual really has to say is "if the trailer has an RPTIA certification seal/plate, then the assessor can leave his tape measure in the glove compartment." The assessors would not need to know or refer to the specifics of ANSI 119.5; they would merely have to check for the RPTIA certification. With regard to the \$185,000 cost for ANSI Code books, if more detail about ANSI 119.5 is necessary, a simple one page letter from the DOR to the assessors, the kind of notification that no doubt happens frequently, explaining the measuring procedure of ANSI 119.5, would most certainly get the "job" done at a cost of roughly \$1000 (\$2.00 per letter for paper, postage, and labor). This would represent a savings to the state of \$184,000. Actually, it only represents a savings of \$17,500 (whoever did the math on $\$37 \times 500$ missed by a decimal place, it actually equals \$18,500, not \$185,000). If cost control is truly a concern, which it should be, the DOR need look no further than their own back yard on this matter. Considering that most of the assessments will be on very low value items (decks sheds, etc.) - \$500 to \$1500 in value, most of the tax bills processed will be in the range of \$10 to \$30. Some tax assessors have already expressed their concern that the majority of these tax billings will have a higher cost to process than the revenue they generate! There is also a concern about collection of these tax bills. Costs will skyrocket if the local municipalities have to "chase" people to collect the money!



Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Ways & Means Committee Members

From: Rep. Michael "Mickey" Lehman

Date: August 1, 2003

Re: Amendments for August 6th Public Hearing/Executive Session

The Committee will consider substitute amendments to AB 127 and AB 146 during Wednesday's Executive Session. Copies of both are attached for your information.

In addition, an amendment is currently being drafted to Rep. Suder's AB 299. We will forward a copy to you as soon as we receive it.

**A reminder that the Committee will be meeting at 10:00.

Vote Record

Committee on Ways and Means

Date: 8/6/03

Moved by: Lehman

Seconded by: Jeskewitz

AB 127

SB _____

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt 0127/1

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 13 0 1 _____

Vote Record

Committee on Ways and Means

Date: 8/6/03
 Moved by: Lehman *W. Wood* Seconded by: Hahn

AB 127 SB _____ Clearinghouse Rule _____
 AJR _____ SJR _____ Appointment _____
 AR _____ SR _____ Other _____

A/S Amdt _____
 A/S Amdt _____ to A/S Amdt _____
 A/S Sub Amdt 0127
 A/S Amdt _____ to A/S Sub Amdt _____
 A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:
 Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrency

as amended

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 12 1 1 _____

10-11-202 12:18PM

FROM RPTIA, INC. 770 251 0025



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, D.C. 20410-8000

OFFICE OF THE ASSISTANT SECRETARY FOR
HOUSING - FEDERAL HOUSING COMMISSIONER

RECEIVED

JUL 25 1989

RADCO, COSHEN

JUL 20 1989

RADCO
P. O. Box 812
Coshen, IN 46526

Dear Mr. Finn:

This responds to your recent letter concerning the floor space of an add-on patio unit of a manufactured home. You question whether or not the floor space of the add-on is included in the calculation of the total square feet of the structure to determine if the structure may be exempted from the Manufactured Home Construction and Safety Standards under the recreational vehicle exemption.

The patio space, being exterior space, would not be included. In Section 3280.2(a)(16), the definition of a manufactured home makes it clear that the calculation only includes interior space. This determination assumes that the interior living space module has been finished with an appropriate exterior covering so as to make the structure useable without the addition of the patio add-on.

Sincerely,

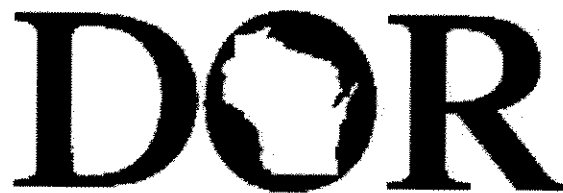
A handwritten signature in cursive script that reads "Donald R. Fairman".

Donald R. Fairman
Chief, Standards and Products Branch
Manufactured Housing and Construction
Standards Division

Property Tax Guide for Wisconsin Mobile Home Owners

2003

Wisconsin Department of Revenue
Division of State & Local Finance
Bureau of Assessment Practices
P.O. Box 8971
Madison, WI 53708-8971
E-mail: bapdor@dor.state.wi.us



Property Tax Guide for Wisconsin Mobile Home Owners

PREFACE

The questions and answers in this booklet provide information about mobile home property assessment and taxation in Wisconsin. The narrative provides general information and does not deal with legal details. Should you want additional information about your assessment, contact your local assessor.

**Wisconsin Department of Revenue
Bureau of Assessment Practices, M/S 6-97
P.O. Box 8971
Madison, WI 53708-8971
(608) 266-7750
E-mail: bapdor@dor.state.wi.us**

Copies are available for download in Adobe Acrobat format at the following Internet address under Publications - Government heading:

<http://www.dor.state.wi.us>

Property Tax Guide for Wisconsin Mobile Home Owners

Table of Contents

DEFINITION OF TERMS	1
INTRODUCTION	
WHAT IS "GENERAL PROPERTY?"	2
WHAT ARE THE COMPONENTS OF THE GENERAL PROPERTY TAX?	2
WHO DETERMINES THE ASSESSED VALUE OF THE TAXABLE PROPERTY?	2
ASSESSMENT PROCESS	
WHAT IS AN ASSESSMENT AND WHAT IS ITS PURPOSE?	2
HOW ARE ASSESSMENT MADE FOR NON-AGRICULTURAL PROPERTIES?	2
WHO MAKES THE ASSESSMENT?	2
CAN THE ASSESSMENT ON MY PROPERTY BE RAISED EVEN IF THE ASSESSOR HAS NEVER BEEN INSIDE THE MOBILE HOME?	3
WILL I BE NOTIFIED IF THERE IS A CHANGE IN MY ASSESSMENT?	3
HOW CAN I FIND OUT ABOUT MY ASSESSMENT?	3
CAN PROPERTY BE ASSESSED HIGHER OR LOWER THAN MARKET VALUE?	3
MOBILE HOME ASSESSMENT	
OVERVIEW	4
WHAT IS A "MOBILE HOME?"	4
ARE MOBILE HOMES REAL OR PERSONAL PROPERTY?	4
ARE ANY MOBILE HOMES EXEMPT FROM PROPERTY TAX?	4
WHAT ARE "CAMPING TRAILERS" AND "RECREATIONAL MOBILE HOMES?"	4
IF A MOBILE HOME IS ON THE OWNER'S LAND AND IS CONNECTED TO A WELL AND SEPTIC TANK AND SUPPORTED BY CEMENT BLOCKS, CAN THE ASSESSOR CLASSIFY THE MOBILE HOME AS REAL ESTATE?	5
DOES THE FACT THAT THE WHEELS ARE ATTACHED TO A MOBILE HOME MAKE IT EXEMPT?	5
HOW SHOULD THE ASSESSOR MEASURE A MOBILE HOME TO DETERMINE IF IT QUALIFIES FOR EXEMPTION?	5
IF THE TOWN CHARGES A MONTHLY "PARKING FEE" FOR A MOBILE HOME, IS THERE A PROPERTY TAX IN ADDITION TO THE FEE?	5
ARE RECREATIONAL MOTOR HOMES TAXED AS MOBILE HOMES?	6
HOW CAN SOMEONE APPEAL THE PROPERTY ASSESSMENT PLACED ON A MOBILE HOME?	6
CAN THE BOARD OF REVIEW EXEMPT MOBILE HOMES?	6
ARE A DEALER'S VACANT MOBILE HOMES DISPLAYED FOR SALE ON THE SALES LOT TAXABLE?	6
OVERVIEW OF MOBILE HOME PROPERTY TAXES	7
FLOW CHART OF THE ASSESSMENT APPEAL PROCESS	8
EQUALIZATION DISTRICT OFFICES	9

DEFINITION OF TERMS

- Arm's-Length Sale:** A sale between two parties, neither of whom is related to or under abnormal pressure from the other.
- Assessed Value:** A dollar amount assigned to taxable real (by parcel) and personal (by owner) property by the assessor for the purpose of taxation. This amount may be above or below the current market value of the property. Wisconsin law provides that all non-agricultural assessments must be based on the market value of property as of January 1st each year. For agricultural assessments, please see use value below.
- Assessment Level:** The relationship between the assessed value and market value of all taxable property within a district (town, village or city). For example, if the assessed value of all the taxable property in Town "A" is \$2,700,000 and the market value of all taxable property in Town "A" is \$3,000,000 then the "assessment level" is said to be 90%.
- Assessment Ratio:** The relationship between the assessed value and the market value of a particular parcel. If a parcel sold for \$50,000 and is assessed for \$46,000 it is said to have a "ratio" of 92%.
- $$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Market Value}} = \frac{\$46,000}{\$50,000} = 92\%$$
- Equalized Value:** The estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by the Department of Revenue on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which represents its Use Value (ability to generate agricultural income).
- Full Value:** The same as equalized value, however is often used when referring to the value of school and special districts.
- Levy:** The amount of tax imposed by a governmental unit.
- Market Value:** The amount of cash (or in terms equivalent to cash) for which the property would be sold by a willing seller to a willing buyer under normal market conditions.
- Reassessment:** Redoing the existing assessment roll because of substantial inequities. All the property of the district is viewed, valued and placed in the new assessment roll, which is then substituted for the original roll.
- Revaluation:** Placing new values on all taxable property for the purpose of a new assessment. The previous year's assessment roll is not affected. The term is often used in conjunction with Section 70.055 of the Wisconsin Statutes where expert help can be hired to work with the assessor in revaluing the district.
- Tax Rate:** The ratio of the levy to the base. The tax rate is determined by dividing the amount of the tax levy by the total assessed value of the tax district. It is often expressed in terms of dollars per hundred or dollars per thousand.
- Taxation District:** A city, village, or town. If a city or village lies in more than one county, that portion of the city or village which lies within each county.
- Taxing Jurisdiction:** Any entity authorized by law to levy taxes on general property that is located within its boundaries.

INTRODUCTION

What is "General Property?"

"General Property" is defined by statute as including all taxable "real" and "personal" property except that which is taxed under special provisions, such as low-grade iron ore, utility, Forest Crop, Woodland Tax, and Managed Forest property.

The terms "real property," "real estate," and "land" include the land and all buildings, improvements, fixtures, and rights and privileges connected with the land.

The term "personal property" includes all goods, wares, merchandise, chattels, and effects of any nature or description having any marketable value and not included in the term "real property."

Under general property tax law all property as defined above is taxable unless expressly exempted by the legislature.

Because Mobile Homes can be assessed either as Real Estate or Personal Property, subject to a parking fee, or exempt fundamental concepts of property taxation will be explained before focusing on Mobile Homes.

What are the components of the general property tax?

There are two basic components in any tax: the base and the rate. By multiplying the base times the rate, the amount of tax is determined.

In the property tax, the base is the value of all taxable property in the district. The clerk calculates the rate after the governing body of the town, village, or city determines how much money must be raised from the property tax. In Wisconsin the town, village, or city treasurer collects property taxes not only for its own purposes, but also for the school, the county and the state.

Who determines the assessed value of the taxable property?

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Department of Revenue makes the annual assessment of all manufacturing property in the state.

ASSESSMENT PROCESS

What is an assessment and what is its purpose?

An assessment is the value placed upon your property by the assessor. This value determines what portion of the local property tax levy will be borne by your property.

How are assessments made for non-agricultural properties?

An assessment should be based on the amount that a typical purchaser would pay for the non-agricultural property under ordinary circumstances. Assessments should be uniform, "from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefore at private sale" (Section 70.32 of the Wisconsin Statutes).

Who makes the assessment?

The assessor of manufacturing property is the Department of Revenue. For all other property (residential, agricultural, etc.) the assessor is appointed or elected at the local level. When the assessor has completed the assessments, the assessor's affidavit is signed and attached to the assessment roll as required by law. Both are then turned over to the Board of Review.

Can the assessment on my property be raised even if the assessor has never been inside the mobile home?

An interior inspection will result in a better quality assessment and is the recommended practice. However, it is not always possible to do this. The law requires that property be valued from actual view or from the best information that can be practicably obtained.

It is also important to remember that Wisconsin has an annual assessment. This means that each year's assessment is a "new" assessment. The assessor is not obligated to keep the same assessment year after year but rather has a duty to keep all property at market value. Therefore, the assessor may increase your assessment because of building permits or sales activity even though an actual inspection of the property has not been made.

Will I be notified if there is a change in my assessment?

According to Section 70.365 of the Wisconsin Statutes, whenever an assessor changes the total assessment of any real property or any improvements taxed as personal property under Section 77.84(1) by any amount, the owner must be notified. However, failure to receive a notice does not affect the validity of the changed assessment. The notice must be in writing and mailed at least 15 days prior to the Board of Review meeting (or meeting of the Board of Assessors if one exists). The notice contains the amount of the changed assessment and the time, date, and place of the local Board of Review (or Board of Assessors) meeting. The notice must include information notifying the owner of the procedures to be used to object to the assessment. The notice requirement does not apply to personal property assessed under Chapter 70.

How can I find out about my assessment?

Each property is described in books called assessment rolls that are open for examination at the office of the clerk or the assessor during regular office hours. In many districts each property is identified by a parcel number that also appears on your tax bill. Your name should also appear on the assessment roll opposite the legal description of your property. Properties other than your own may be viewed as well. Personal Property rolls are generally kept in alphabetical order by name of the owner.

Can property be assessed higher or lower than market value?

Wisconsin law recognizes the difficulties in maintaining annual market value assessments and therefore requires each municipality to assess all property within 10 percent of market value once every five years. If the municipality does not comply, the law requires the assessor to attend a Department of Revenue training session and after seven consecutive years of non-compliance requires the Department to order a state supervised assessment.

Since 1992, Wisconsin law required each municipality to assess each major class of property within 10 percent of the corresponding equalized value of the same class once every five years. Requiring municipalities to assess at or near market value makes it easier for taxpayers to determine whether their assessments are equitable.

MOBILE HOME ASSESSMENT

Overview

Wisconsin Statutes provide mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly mobile home parking fee or may be exempt from parking fees and property tax.

A March 2002 Wisconsin Supreme Court Case, Ahrens Etal vs. the Town of Fulton, case number 99-2466, validated mobile home assessment practices while providing statutory interpretation, including clarification of the phrase "set upon a foundation" (70.043).

The following is an overview of mobile home assessment in Wisconsin with excerpts from Ahrens Etal vs. the Town of Fulton.

What is a "mobile home?"

For purposes of property taxation in Wisconsin, a "mobile home" is defined by Wisconsin Statutes (66.0435) as:

"that which is, or was as originally constructed, designed to be transported by any motor vehicle upon a public highway and designed, equipped and used primarily for sleeping, eating and living quarters, or is intended to be so used; and *includes* any additions, attachments, annexes, foundations and appurtenances."

Are mobile homes *real* or *personal* property?

A mobile home can be classified as *real* or *personal* property. The conditions required for a mobile home to be classified as an improvement to *real property* (70.043(1)) are:

- It is connected to utilities *and*,
- it is on a foundation upon land owned by the mobile home owner.

The conditions required for a mobile home to be classified as *personal property* (70.043(2)) are:

- if someone other than the mobile home owner owns the land upon which the mobile home is located *or*,
- if the mobile home is not set upon a foundation *or* connected to utilities.

Are any mobile homes *exempt* from property tax?

Some mobile homes are exempt from property tax. Wisconsin Statute (70.111(19)) exempts *camping trailers* and certain *recreational mobile homes* from personal property taxation.

What are "*camping trailers*" and "*recreational mobile homes*?"

The Statutes (70.111(19)(a)) define camping trailers by reference to statutory vehicles (340.01(6m)) as "a vehicle with a *collapsible or folding structure* designed for human habitation and towed upon a highway by a motor vehicle."

"*Recreational mobile homes*", on the other hand, are defined (70.111(19)(b)) as units meeting the requirements of a mobile home (66.0435) "that are *no larger than 400 square feet* and that are used primarily as *temporary living quarters* for recreational, camping, travel or seasonal purposes."

If a mobile home is on the owner's land and is connected to a well and septic tank and supported by cement blocks, can the assessor classify the mobile home as real estate?

If a mobile home is to be assessed as an improvement to real property, it must be "set upon a foundation." The Statute (70.043(1)) states that a mobile home is defined as "set upon a foundation if it is off its wheels and is set upon some other support." The assessor has the authority to determine if the cement blocks supporting the trailer meet this definition of "foundation."

In Ahrens Etal vs. the Town of Fulton, the Supreme Court held "... a mobile home is 'set upon a foundation' when the home is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels."

"In this case, the stipulated facts reveal that 19 of the 20 representative owners have 'some form of stabilizer under the unit, whether it be concrete blocks, cinder blocks or screw jacks...' The use of these support mechanisms effectively took some of the weight of the home off its wheels. The remaining mobile home, ..., did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit. The additional structures included a 385 square foot screened-in room and a 104 square foot porch. Both structures rest on footings." The Town argued that, when this addition is considered, the mobile home would not be completely supported by its wheels. The Supreme Court agreed with this interpretation.

Does the fact that the wheels are attached to a mobile home make it exempt?

No. Attached wheels are not the sole criterion for exemption. First, to be entitled to an exemption, the mobile home must be classified as *personal property* (70.043(2)). Secondly, the unit must meet the definition of a "recreational" mobile home found in the Statutes.

How should the assessor measure a mobile home to determine if it qualifies for exemption?

The assessor should calculate the total square footage (rounded to the nearest square foot) using the outside length and width of the mobile home and including the area of any additions and attachments. It is important that only additions and attachments that are clearly attached to the recreational mobile home be included in the calculation of total square footage. The Wisconsin Court of Appeals, affirmed by the Supreme Court, in Ahrens Etal vs. the Town of Fulton, defined how the assessor should determine what is an addition and attachment. The court stated, "It seems clear from the forgoing that any rooms, porches, decks and the like, that are attached in any way to the basic unit are included within the definition of a mobile home."

Freestanding structures (appurtenances) should not be included in the mobile home area calculation. Garages, sheds, and other freestanding structures (if they are so affixed to the real estate so as to become a part of it) should be assessed as real estate if the mobile home owner owns the land or as personal property if the mobile home owner does not own the land.

Square footage disagreements should first be discussed with the assessor. If the property owner asserts the mobile home is exempt the property owner may file a claim of unlawful tax with the municipality (74.35). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

If the town charges a monthly "parking fee" for a mobile home, is there a property tax in addition to the fee?

No. State Statute (70.112(7)) exempts from property taxation "every mobile home subject to a monthly parking fee." (66.0435) A municipality may enact an ordinance to collect a mobile home parking fee from all units located within the municipality *except* for mobile homes that are improvements to *real property* as defined in the Statute (70.043(1)) and *recreational mobile homes and camping trailers* (70.111(19)) and *except* for mobile homes located in campgrounds licensed under Statute 254.47 and mobile homes located on land where the principal residence home owner is located (66.0435(9))

Are recreational motor homes taxed as mobile homes?

No. The Statute (70.112(5)) exempts motor vehicles from property taxation. This statute exempts items such as "Winnebago" motor homes, Ford campers, and other motorized vehicles known as "RV's." Licensed vehicles and trailers are not considered mobile homes.

How can someone appeal the property assessment placed on a mobile home?

The mobile home owner may appeal the valuation placed on the mobile home by appearing before the local Board of Review and presenting sworn oral testimony as to its true and correct market value. This applies to a Mobile Home whether it is assessed as Real Estate, Personal Property, or subject to the parking fee.

Can the Board of Review exempt mobile homes?

No. Disputes concerning exemption issues are not heard at the Board of Review. Property owners contesting exemption status may file a claim of unlawful tax with the municipality (74.35). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

Are a dealer's vacant mobile homes displayed for sale on the sales lot taxable?

No. Vacant mobile homes held for sale by a dealer are considered merchant's stock-in-trade and are exempt (70.111(17)) if the merchant is also the owner of the vacant mobile home.

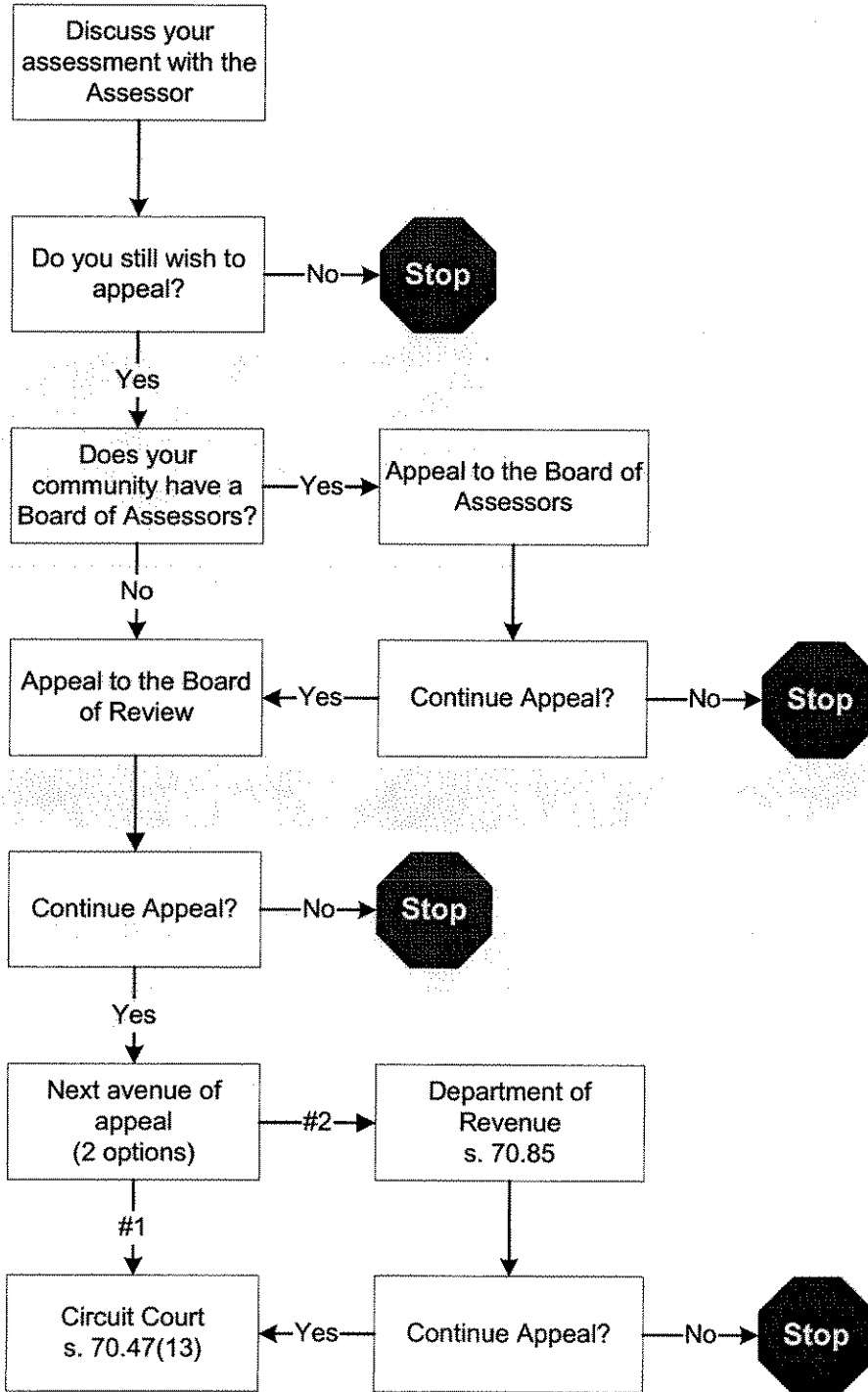
Overview of Mobile Home Property Taxes

Item	Mobile Home per 66.0435	Subject to General Property Tax	Subject to Parking Permit Fees	Comments
Mobile home of any size including additions, on a foundation, connected to utilities, on land owned by unit's owner.	Yes	Yes, as real property	No	Meets definition of mobile home in 66.0435 and real estate in 70.043(1).
Mobile home of any size including additions either still on wheels, and/or not connected to utilities, and/or on land not owned by unit's owner.	Yes	Yes, as personal property unless subject to parking fee	Yes, if located in municipality with 66.0435 parking fee	Meets definition of mobile home in 66.0435 and personal property in 70.043(2). Subject to parking fee if in 66.0435 park; if subject to fee, exempt from personal property tax under 70.112(7).
Recreational mobile home no larger than 400 square feet used as temporary living quarters.	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; by size and use exempt from personal property tax under 70.111(19)(b); exempt from parking fee under 66.0435(3)(c).
Camping trailer designed to expand into a tent with built-in space for mattress and other fixtures	No	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	"Pop-up" trailer meets definition of camping trailer in 340.01(6m) as trailer with collapsible or folding structure towed on the highway.
Camper body installed or mounted on pick-up truck.	Yes	Exempt under 70.111(19)(b)	No, by 66.0435(3)(c)	Meets definition of mobile home in 66.0435; if under 400 square feet exempt from personal property tax under 70.111(19)(b).
Twin-sections units transported on wheels of dolly and assembled on site.	No	Yes	No	Not a mobile home under 66.0435. Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Busses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant Mobile home held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

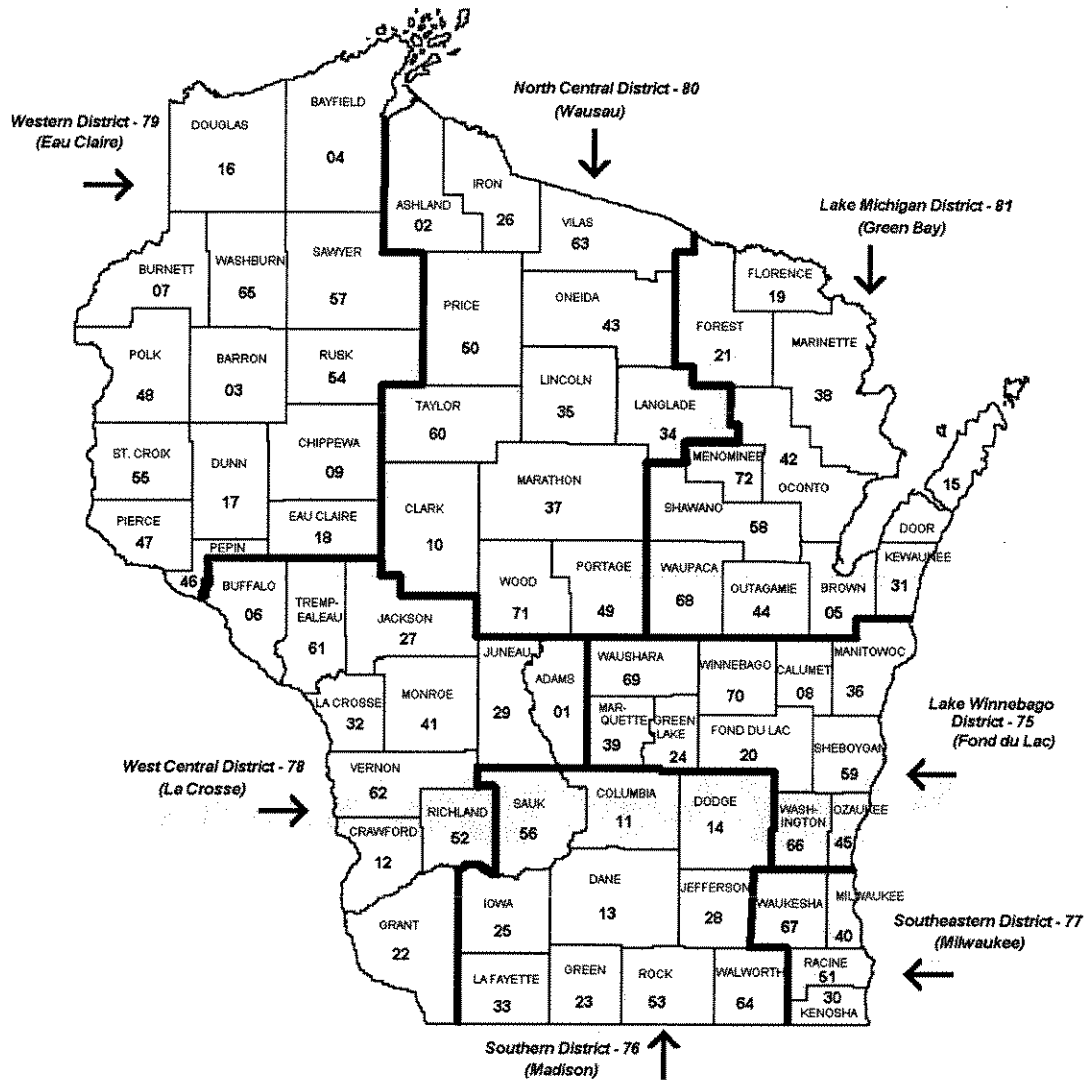
Chapter 70, *General Property Taxes*, and Chapter 66, *General Municipality Law*, can be viewed in their entirety at the Legislature's web site - <http://www.legis.state.wi.us/rsb/stats.html>

A FLOWCHART OF THE ASSESSMENT APPEAL PROCESS

If you are not satisfied with your assessment, then consider the following assessment appeal process.



BUREAU OF EQUALIZATION DISTRICT OFFICES



Western District
 Thomas Janssen, Supervisor
 707 South Barstow
 Eau Claire, WI 54701-3894
 Phone: 715-836-2866
 Fax: 715-836-6690

North Central District
 Albert Romportl, Supervisor
 710 Third Street
 Wausau, WI 54403-4700
 Phone: 715-842-5885
 Fax: 715-848-1033

Lake Michigan District
 Phillip Sanders, Supervisor
 200 N. Jefferson St., Suite 525
 Green Bay, WI 54301-5183
 Phone: 920-448-5195
 Fax: 920-448-5207

Lake Winnebago District
 Douglas Milius, Supervisor
 845 S. Main Street, Suite 140
 Fond du Lac, WI 54935-6155
 Phone: 920-929-2970
 Fax: 920-929-7202

West Central District
 James Tracy, Supervisor
 Property Assessment Office
 620 Main Street, Rm. 209
 LaCrosse, WI 54601-4161
 Phone: 608-785-9520
 Fax: 608-789-4696

Southern District
 Michael Couillard, Supervisor
 2135 Rimrock Rd., M/S 3-424
 P.O. Box 8909
 Madison, WI 53708-8909
 Phone: 608-266-8184
 Fax: 608-267-1355

Southeastern District
 James Murphy, Supervisor
 State Office Building
 819 N. 6th Street, Rm. 570
 Milwaukee, WI 53203-1682
 Phone: 414-227-4455
 Fax: 414-227-4071

Bureau Central Office
 Gene Miller, Director
 2135 Rimrock Rd., M/S 6-97
 P.O. Box 8971
 Madison, WI 53708-8971
 Phone: 608-266-8131
 FAX: 608-264-6897

STANDARD FOR RECREATIONAL PARK TRAILERS

CHAPTER 1 - GENERAL

1-1 Introduction.

1-1.1 Need for Standard. Members of the engineering profession and others associated with the design, manufacture, and inspection of recreational park trailers have been aware of the need for a standard providing for healthful and safe, portable, seasonal housing, arranged and equipped to assure suitable living conditions. They have also recognized that because of conditions of transport, size, and use, existing standards for permanent buildings and recreational vehicles are not completely applicable to recreational park trailers. It is with these factors in mind that this standard has been developed.

1-1.2 Basis for Standard. Much of the material in this standard has been taken from, or is based on, nationally recognized standards for fire and life safety. Applicable standards are shown in Appendix C.

1-2 Scope.

1-2.1 Applicability. This standard covers fire and life safety criteria and plumbing for recreational park trailers considered necessary to provide a reasonable level of protection from loss of life from fire and explosion. It reflects situations and the state of the art prevalent at the time the Standard was issued.

Unless otherwise noted, it is not intended that the provisions of this document be applied to facilities, equipment, structures or installations which were existing or approved for construction or installation prior to the effective date of the document, except in those cases where it is determined by the Authority Having Jurisdiction that the existing situation involves a distinct hazard to life or adjacent property.

1-2.2 Limitations. This standard is not intended as a design specification or an instruction manual.

1-2.3 Alternate Materials, Equipment and Procedures. The provisions of this standard are not intended to prevent the use of any material, method of construction, or installation procedure not specifically prescribed by this standard, provided any such alternate is acceptable to the authority having jurisdiction. The authority having jurisdiction shall require that sufficient evidence be submitted to substantiate any claims made regarding the safety of such alternates

1-2.4 Differing Standards. Wherever nationally recognized standards and this standard differ, the requirements of this standard shall apply.

1-2.5 U.S. Federal Regulations. Federal regulations under the National Highway Traffic Safety Administration may supersede all or part of this standard as applied to any category of regulated motor vehicles.

1-3 Definitions.

Approved. Acceptable to the "authority having jurisdiction."

NOTE: This phrase is used in a broad manner since jurisdictions and approval agencies vary as to their responsibilities. Where public safety is primary, the

authority having jurisdiction may be a federal, state, local, or other regional department or individual such as a fire chief, fire marshal, chief of a fire prevention bureau, labor department, health department, building official, electrical inspector, or others having statutory authority. For insurance purposes, an insurance inspection department, rating bureau, or other insurance company representative may be the authority having jurisdiction. In many circumstances the property owner or his designated agent assumes the role of the authority having jurisdiction; at government installations, the commanding officer or departmental official may be the authority having jurisdiction.

Authority Having Jurisdiction. The organization, office, or individual responsible for "approving" equipment, an installation, or a procedure.

Camping Trailer. (see ANSI A119.2/NFPA 501C).

Center. The midline between the right and left side of a recreational park trailer.

Chassis. The entire transportation system comprising the following subsystems: drawbar and coupling mechanism, frame, running gear assembly, and lights.

Combustible Material. Materials made of, or surfaced with, wood, compressed paper, plant fibers, or other material that will ignite and burn. These materials shall be considered as combustible even though flameproofed, fire retardant treated, or plastered.

Compartment. A completely enclosed volume, designed to provide for a separate area.

Connection, Gas Supply. The terminal end or connection to which a gas supply connector is attached.

Connector, Gas Supply. Tubing or pipe connecting the recreational park trailer to the gas supply source.

Fifth Wheel Trailer. (See ANSI A119.2/NFPA 501C)

Frame. Chassis rail and any addition thereto of equal or greater strength.

Fuel System. Any arrangement of pipe, tubing, fittings, connectors, tanks, controls, valves, and devices designed and intended to supply or control the flow of fuel.

Gross Trailer Area. The total plan area measured to the maximum horizontal projections of exterior walls in the set-up mode.

NOTE: In calculating the square footage, measurements shall be taken on the exterior. Square footage includes all siding, corner trims, moldings, storage spaces, areas enclosed by windows but not the roof overhangs (Ref. HUD Interpretive Bulletin A-1-88).

Expandable room sections, regardless of height shall be included.

Habitable Room. A room or enclosed floor space arranged for living, eating, cooking, or sleeping purposes, but not including bathrooms, closets and hallways.

Heat-Producing Appliance. An appliance which produces heat by utilizing electric energy or by burning fuel.

Heat Appliance. An appliance for comfort heating of a recreational park trailer or for water heating.

Identified. (As applied to Equipment.) Recognizable as suitable for the specific purpose, function, use, environment, application, etc., where described in a particular requirement.

Interior Finish. The exposed interior surface in combination with the substrate to which it is applied. Interior finish shall include any material (such as paint, wallpaper, decorative panels, etc.) which is affixed to such surfaces by permanent or semi-permanent means.

Labeled. Equipment or materials to which has been attached a label, symbol, or other identifying mark of an organization acceptable to the "authority having jurisdiction" and concerned with product evaluation, that maintains periodic inspection of production of labeled equipment or materials and by whose labeling the manufacturer indicates compliance with appropriate standards or performance in a specified manner.

Listed. Equipment or materials included in a list published by an organization acceptable to the "authority having jurisdiction" and concerned with product evaluation, that maintains periodic inspection of production of listed equipment or materials and whose listing states either that the equipment or material meets appropriate standards or has been tested and found suitable for use in a specified manner.

NOTE: The means for identifying listed equipment may vary for each organization concerned with product evaluation, some of which do not recognize equipment as listed unless it is also labeled. The "authority having jurisdiction" should utilize the system employed by the listing organization to identify a listed product.

Liquefied Petroleum Gas (LP-Gas and LPG). Any material having a vapor pressure not exceeding that allowed from commercial propane composed predominantly of the following hydrocarbons, either by themselves or as mixtures: Propane, Propylene, Butane (normal butane or iso-butane) and Butylene (including isomers).

Motor Home. (see ANSI A119.2/NFPA 501C.)

Recreational Park Trailer. A recreational vehicle trailer type unit that is primarily designed to provide temporary living quarters for recreational camping or seasonal use, that meets the following criteria:

- (a) Built on a single chassis mounted on wheels.
- (b) Having a gross trailer area not exceeding 400 square feet (37.2 sq. m.) in the set-up mode.
- (c) Certified by the manufacturer as complying with ANSI A119.5.

Recreational Vehicle. A vehicular type unit primarily designed as temporary living quarters for recreational, camping, travel or seasonal use, that either has its own motive power, or is mounted on, or towed by another vehicle. The basic entities are: camping trailer, fifth wheel trailer, motor home, park trailer, travel trailer and truck camper (see individual definitions).

Room Gross Floor Area. All floor area, wall-to-wall, enclosed by room walls where ceiling height is 5 feet, 0 inches or more, not including areas of hallways.

Shall. Indicates a mandatory requirement.

Travel Trailer. (see ANSI A119.2/NFPA 501C)

Truck Camper. (see ANSI A119.2/NFPA 501C)

1-3.1 Other Definitions. Other definitions relating to heat-producing appliances are contained in NFPA 97M, Standard Glossary of Terms Relating to Chimneys, Vents, and Heat-Producing Appliances.

1-4 Common Requirements.

1-4.1 Exterior Labels Required by this Standard. Such exterior labels shall be made of etched, metal-stamped, or embossed brass, stainless steel, plastic laminates (0.005 inch min.), or anodized or alclad aluminum not less than 0.020 in. (0.5 mm) thickness. These labels shall be mounted by permanent attachment methods compatible with the surface to which they are applied. Other types of labels may be approved if there is adequate proof of permanency and comparable life expectancy to those types specified herein.

1-5 Electrical Requirements. All electrical installations, systems, and equipment shall comply with Article 551, Part A and other applicable sections of NFPA 70, National Electrical Code.

1-6 Use of International System of Units (SI). In some cases, SI equivalents to US units have been inserted in this standard. Where used, the conversions have been rounded to the number of digits commensurate with their intended precision. The way the SI units are used is in accordance with the NFPA Manual of Style. Alternate usage of US and SI units to determine distance, size (capacity), or dimensions shall not be used to regulate same. Where SI equivalents are not given, it is because the US units shall be employed by anyone enforcing this standard.

NOTE: SI stands for the International System of Units which is officially abbreviated SI in all languages. For full explanation see the Standard for Metric Practice (ASTM E380; ANSI Z210.1.)

1-7 Owner and set-up manuals shall be shipped with each recreational park trailer. These manuals shall include set-up and any special instructions needed for the care and maintenance of the recreational park trailer.

CHAPTER 2 — FUEL SYSTEMS AND EQUIPMENT

2-1 Quality of Design and Installation. All design, construction and workmanship shall be in conformance with accepted engineering practices.

2-2 LP-Gas Systems.

2-2.1 Maximum Container Capacities. When LP-Gas containers are provided by the recreational park trailer manufacturer, compliance with 2-2.1 through 2-2.8.3 is the responsibility of the recreational park trailer manufacturer. When LP-Gas containers are not provided by the recreational park trailer manufacturer, the manufacturer shall supply detailed instructions which specify materials, components, and installation methods necessary for field application of the LP-Gas supply system. These instructions shall be consistent with 2-2.1 through 2-2.8 (see 2-9.1.1).

When LP-Gas fuel utilization equipment is installed by the recreational park trailer manufacturer, the vehicle shall be permitted to be provided with one but not more than three non-permanently mounted DOT or ASME containers having individual water capacities of 105 lb. (47.6 kg) maximum [approximately 45 lb. (20.4 kg) LP-gas capacity].

2-2.2 Construction of LP-Gas Containers. Containers shall be constructed and marked in accordance with the specifications for LP-Gas containers of the U.S. Department of Transportation (DOT) or the Rules for Construction of Unfired Pressure Vessels, Section VIII, Division 1, ASME Boiler and Pressure Vessel Code. ASME containers shall have a design pressure of at least 312.5 psig.

2-2.3 Location of LP-Gas Containers.

(a) LP-Gas containers shall not be installed nor shall provisions be made for installing or storing any LP-Gas containers, even temporarily, inside any recreational park trailer. Containers shall not be mounted on the exterior of the rear wall.

Exception: New LP-Gas DOT containers that have never contained LP-Gas, supplied as original equipment, may be transported inside the recreational park trailer.

(b) LP-Gas containers with their control valves shall be installed in compliance with one of the following:

1. In a recess or compartment, other than on the roof, that is vaportight to the inside of the recreational park trailer.
2. Mounted on the tongue or A-frame and not lower than the bottom of the trailer frame.

2-2.4 Securing of LP-Gas Containers. Containers shall be secured in place so they will not become dislodged when a load equal to eight times the container's filled weight is applied to the filled container's center of gravity in any direction. Exception: If the containers are supplied with the recreational park trailer, but not installed, the recreational park trailer manufacturer shall provide mounting instructions and the required materials with the trailer. (See 2-2.1)

2-2.5 LP-Gas Container Enclosures.

2-2.5.1 Ventilation of Compartments Containing LP-Gas Containers.

Compartments shall be ventilated at or near the top and at the extreme bottom to facilitate diffusion of vapors. The compartment shall be ventilated with at least two vents having an aggregate free area equal to at least 1 sq. in. for each 7 lb (1 cm² per g) of the total LP-Gas fuel capacity of the container(s). The vents shall be equally distributed between the floor and ceiling of the compartment. If the lower vent is located in the access door or wall, the bottom edge of the vent shall be flush with the floor level of the compartment. The top vent shall be located in the access door or wall with the bottom of the vent within 12 in. (305 mm) of the ceiling of the compartment. Vents shall have an unrestricted

discharge to the outside atmosphere. Doors or panels providing access to valves shall not be equipped with locks or require special tools to open.

2-2.5.2 Securing LP-Gas Container Housings. Doors, hoods, domes, housings (or portions of housings), and enclosures required to be removed or opened for replacement of containers shall incorporate means for clamping them firmly in place and to prevent them from working loose during transit. Hoods or housings covering valves shall not be equipped with locks or require special tools to open.

2-2.5.3 Fastenings for LP-Gas Containers in Compartments. Container compartments or carriers shall be provided with hold-down fastenings complying with 2-2.4 for as many containers as the carriers or compartments are capable of holding.

2-2.5.4 Elimination of Ignition Sources. LP-Gas containers shall not be installed in compartments or under hoods or housings that contain flame- or spark-producing equipment.

2-2.6 LP-Gas Container Valves and Accessories.

2-2.6.1 Container Appurtenances. Appurtenances such as safety relief devices, container shutoff valves, automatic stop-fill devices, back-flow check valves, internal valves, excess-flow check valves, liquid level gages, pressure gages and pressure regulators shall be listed.

2-2.6.2 Location of Container Appurtenances. Pressure regulators, pressure gages, container shutoff valves and liquid level gages shall be located so as to be accessible and visible for servicing and operation, as applicable.

2-2.6.3 Valves for Multiple LP-Gas Container Assembly Systems. Valves in a multiple LP-Gas container assembly system shall be arranged so that replacement of containers can be made without shutting off the flow of gas to appliance(s).

NOTE: This provision is not to be construed as requiring an automatic changeover device.

2-2.6.4 Protection of LP-Gas Container Shutoff Valves. Container shutoff valves shall be protected as follows:

- (a) By setting into a recess of the container to prevent possibility of their being struck if container is dropped upon a flat surface, or
- (b) By a ventilated cap or collar, fastened to the container, capable of withstanding a blow from any direction equivalent to that of a 30 lb (13.6 kg) weight dropped 4 ft. (1.2 m). Construction must be such that the blow will not be transmitted to the valve.

2-2.6.5 LP-Gas Regulators. Listed two-stage regulator(s) shall be supplied. Such regulator(s) shall have a capacity not less than the total input of all LP-gas appliances installed in the recreational park trailer. The regulator(s) shall be mounted only in a position downward within 45° of vertical and the diaphragm area being drained. Regulators not installed in compartments shall be equipped with a durable cover designed to protect the regulator vent opening from sleet, snow, freezing rain, ice, mud, and wheel spray.

NOTE: Durable is to mean that the cover will not become brittle at

temperatures as low as - 40° F (- 40° C).

If the regulator is not mounted by the recreational park trailer manufacturer, instructions for proper installation shall be supplied.

2-2.6.6 LP-Gas Excess Flow Valves. Removable DOT type containers shall have furnished or installed a listed POL adapter with an integral listed excess flow valve.

2-2.7 LP-Gas Container and System Safety Devices.

2-2.7.1 LP-Gas Container Safety Relief Devices. DOT containers shall be provided with safety relief devices as required by the regulations of the U.S. Department of Transportation. ASME containers shall be provided with relief valves in accordance with paragraph 3-6.2.3(a)(4) of NFPA 58, Standard for the Storage and Handling of Liquefied Petroleum Gases. Safety relief valves shall have direct communication with the vapor space of the vessel.

Listed manual tank shut off valves (service valve) of ASME containers shall be equipped with an internal excess flow check valve designed to close automatically at rated flows of vapor specified by the manufacturer. Excess flow valves shall be designed with a bypass not to exceed a number 60 drill size opening to allow equalization of pressure.

2-2.7.2 Regulator Relief Device. Final stage regulators shall be equipped on the low pressure side with one or both of the following:

- (a) A relief valve having a start-to-discharge pressure setting of not less than 1.7 times and not more than 3 times the delivery pressure of the regulator.
- (b) A shutoff device that shuts the gas off at the inlet side when the downstream pressure reaches the over pressure limit of not less than 1.7 times and not more than 3 times the delivery pressure of the regulator. Such a device shall not open to permit flow of gas until it has been manually reset.

2-2.7.3 Discharge from LP-Gas Safety Relief Devices. Discharge from LP-Gas safety relief devices shall be located in accordance with the following:

(a) Discharge outlets installed outside a recreational park trailer shall be so located that the discharge from the safety relief device shall not be less than 3 feet (0.9 m) measured horizontally along the surface of the vehicle from any of the following located below the level of such discharge:

- (1) openings into the recreational park trailer,
- (2) fuel-burning appliance intake and exhaust vents, and
- (3) all internal combustion engine exhaust terminations.

Exception: Unventilated compartment doors containing either door or body side seals, and entry doors not containing screens or openable windows below the level of the LP discharge outlet(s).

(b) When the relief device outlets are located in a compartment vapor-tight to the recreational park trailer interior, discharge from these devices shall be considered to be located at the compartment vents and shall meet the location requirements of 2-2.7.3 (a) above.

2-2.8 LP-Gas System Design and Service Line Pressures.

2-2.8.1 LP-Gas System Design. Systems shall be of the vapor-withdrawal type.

2-2.8.2 LP-Gas Vapor Pressure Maximum. Vapor, at a pressure not over 14 in. (3.49 kPa) water column, shall be delivered from the system into the gas appliance supply connection.

Exception: A fuel-burning appliance that operates at a pressure higher than 14 in. (3.49 kPa) water column shall be acceptable provided it meets all of the following:

1. The appliance must provide for a separate fuel supply system or provide a means to prevent high pressure from entering the recreational park trailer's low pressure system.
2. The high pressure fuel system shall be located entirely on the exterior of the vehicle or in a compartment that is vaportight to the recreational park trailer's interior.
3. Exterior rated labels shall be permanently attached to the appliance or appliance compartment and at the fuel source in a visible location indicating: A) the operating pressure; B) any special precautions to be taken while servicing; and C) a statement warning against connecting the appliance to any other fuel system or that fuel system to another appliance.
4. The fuel system shall be tested at six times its working pressure prior to its installation and at its working pressure after installation.
5. A two-stage regulator system is not required for the high pressure system.
6. Listed for use at the specified operating pressure.

2-2.8.3 Mounting of LP-Gas Containers. Container openings for vapor withdrawal shall be located in the vapor space when the container is in service or shall be provided with a suitable permanent internal withdrawal tube which communicates with the vapor space in or near the highest point in the container when it is mounted in service position, with the vehicle on a level surface. Each container shall be permanently and legibly stamped to show the correct mounting position. Stamping shall be 1/4 in. (6 mm) minimum letter height. The method of mounting in place shall be such as to minimize the possibility of an incorrect positioning of the container.

2-3 Fuel Oil Supply for Heat-Producing Appliances.

2-3.1 Gravity Flow Oil Tanks. Oil tanks installed for gravity flow of oil to heating equipment shall be installed so that the top of the tank is no higher than 8 ft. (2.4 m) above the appliance oil control and the bottom of the tank is no less than 18 in. (457 mm) above the appliance oil control.

2-3.2 Mounting of Automatic Pumps. Listed automatic pumps (oil lifter) shall be mounted no higher than 8 ft. (2.4 m) above the appliance oil control and not less than 18 in. (457 mm) above the appliance oil control.

2-3.3 Oil Supply Tank Affixed to Recreational Park Trailer. Oil supply tanks affixed to a recreational park trailer shall be so located as to require filling and draining on the outside and shall be securely fastened in position in a place readily available for inspection.

2-3.4 Oil Supply Tank Located in Recreational Park Trailer Compartment. If the oil supply tank is located in a recess or compartment of a recreational park trailer, the compartment shall be vaportight to the inside of the recreational park trailer, shall be ventilated at the bottom to permit diffusion of vapors, and shall be isolated from oil absorption material members. A tank so installed shall be provided with an outside fill and vent pipe and an approved liquid level gage.

2-3.5 Oil Supply Tank Shutoff Valves. A readily accessible, listed manual shut-

off valve shall be installed at the outlet of an oil supply tank. The valve shall be installed to close against the supply.

2-3.6 Oil Filters. All oil tanks, except for integrally mounted tanks, shall be equipped with a listed oil filter or strainer located downstream from the tank shut-off valve. The fuel oil filter or strainer shall contain a sump with a drain for the entrapment of water.

2-4 Fuel Gas Piping Systems.

2-4.1 General. The requirements of this section shall govern the installation of all fuel gas piping intended for carrying gas in the vapor state attached to any recreational park trailer. None of the requirements listed in this section shall apply to the piping supplied as a part of a listed appliance. No fuel-burning appliance shall be installed in expandable portions of the recreational park trailer.

2-4.2 Gas Piping System Materials. Materials used for the installation, extension, alteration, or repair of any gas piping system shall be new and free from defects or internal obstructions. It shall not be permissible to repair defects in gas piping or fittings. Inferior or defective materials shall be removed and replaced with acceptable material. The system shall be made of materials having a melting point of not less than 1450°F (788°C), except as provided in 2-4.5, 2-4.6, 2-4.11 and 2-4.12, or of materials (used in piping or fittings) listed for the specific use intended. They may consist of one or more of the following materials:

- (a) Gas pipe shall be steel or wrought-iron pipe complying with ANSI B36.10M, Wrought-Steel or Wrought-Iron Pipe. Threaded copper or brass pipe in iron pipe sizes may be used.
- (b) Fittings for gas piping shall be wrought iron, malleable iron, steel, or brass (containing not more than 75 percent copper). Brass flare nuts shall be stress relieved or of the forged type.
- (c) Copper tubing shall be annealed Type K or L, conforming to ASTM B88, Specifications for Seamless Copper Water Tube, or shall comply with ASTM B280, Specifications for Seamless Copper Tube for Air Conditioning and Refrigeration Field Service. When used on systems designed for natural gas, such tubing shall be internally tinned.
- (d) Seamless brass tubing shall be composed of not more than 75 percent copper (cartridge brass 70 percent) and shall have a minimum thickness of 0.030 in. (0.76 mm).
- (e) Steel tubing shall be constructed in accordance with ASTM A539, Specifications for Electric-Resistance Welded Coiled Steel Tubing for Gas and Fuel Oil Lines, and shall be externally corrosion-protected.
- (f) Flexible nonmetallic tubing or hose shall be either listed and used with listed fittings or part of a listed assembly.

2-4.3 Gas Piping Design. Each recreational park trailer requiring fuel gas for any purpose shall be equipped with a gas piping system that is designed for LP-Gas only or with a natural gas piping system acceptable for LP-Gas.

2-4.4 Gas Pipe Sizing. Gas piping systems shall be sized so that the pressure drop to any appliance inlet connection from the gas supply connection or connections, when all appliances are in operation at maximum capacity, is not more than 0.5 in. (0.125 kPa) water column when used with natural gas if the system is designed for both natural and LP-Gas, or when used with LP-Gas if the system is designed for LP-Gas only. Conformance may be determined on

the basis of test, or the gas piping system may be sized in accordance with one of the following Tables 2-4.4(a) through 2-4.4(d) or other approved method. The natural gas supply connection shall be not less than 3/4 in. nominal pipe size.

NOTE: See Appendix B for further guidance on how to calculate gas piping size.

TABLE 2-4.4(a)

Sizing of Low-Pressure Gas Piping Systems Maximum Capacity of Iron Pipe Sizes in Thousands of BTU per Hour Combination of LP-Gas/Natural Gas System

TABLE 2-4.4 (b)

Sizing of Low-Pressure Gas Piping Systems Maximum Capacity of Semi-Rigid Tubing in Thousands of BTU per Hour Combination of LP-Gas/Natural Gas System

TABLE 2-4.4(c)

Sizing of Low-Pressure Gas Piping Systems Maximum Capacity of Iron Pipe Sizes in Thousands of BTU per Hour LP-Gas Systems

TABLE 2-4.4 (d)

Sizing of Low-Pressure Gas Piping System Maximum Capacity of Semi-Rigid Tubing in Thousands of BTU per Hour LP-Gas Systems

2-4.5 Joints for Gas Pipe. Pipe joints in the piping system, unless welded or brazed, shall be screw joints that comply with ANSI B1.20.1, Pipe Threads (except Dryseal). Right and left nipples or couplings shall not be used. Unions, if used, shall be of the ground joint type. The material used for welding or brazing pipe connections shall have a melting temperature in excess of 1000°F (538°C).

2-4.6 Gas Tubing Joints. Tubing joints shall be made with a single or double flare of 45° conforming to SAE J533 as recommended by the tubing manufacturer; by means of listed vibration-resistant fittings; or the joints may be brazed with a material having a melting point exceeding 1000°F (538°C). Brazing alloys shall not contain phosphorous. Sealants shall not be used on tubing joints. Ball sleeve or one-piece internal compression-type tubing fittings shall not be used.

NOTE: See also 2-5.5.

2-4.7 Pipe Joint Materials. Threaded joints shall be made-up tight with approved pipe joint material, insoluble in liquefied petroleum gas, which shall

be applied to the male threads only.

2-4.8 Routing and Protection of Tubing. Tubing shall not be run inside walls, floors, partitions, or roofs except that 1/4 inch O.D. tubing shall be permitted to be concealed provided it is enclosed with a metallic covering of thickness equivalent to the thickness of the tubing enclosed. Where tubing passes through walls, floors, partitions, roofs, or similar installations, such tubing shall be protected by the use of weather-resistant grommets that shall snugly fit both the tubing and the hole through which the tubing passes. Gas piping installed on the exterior of the recreational park trailer shall be routed to preclude any interference with set-up and stabilizing devices.

2-4.9 Restrictions on Concealing Joints in Gas Pipe or Tubing. Pipe or tubing joints shall not be located in any floor, wall, partition, or similar concealed construction space. All piping and tubing joints shall be accessible for conducting the tests specified in 2-4.18 without the need to disconnect joints.

2-4.10 Gas Supply Connections Location. For LP- Gas only systems and for combination LP-Gas and natural gas systems, the supply connection shall be located at the container location. When containers are not supplied the supply connection may be installed at any location on the perimeter within 18 in. (457 mm) of an outside wall.

2-4.11 Gas Supply Connectors.

2-4.11.1 Natural Gas Supply Connections. A minimum 1/2 in. (12.7 mm) nominal (ID) gas supply connector listed to IAPMO TSC--9 or equal, with 3/4 in. (19 mm) NPT terminal fittings 6 ft. (1.8 m) in length, shall be supplied by the manufacturer when the fuel gas piping system is designed for the use of natural gas.

2-4.11.2 LP-Gas Supply Connectors. Connectors used in LP-Gas systems shall be listed as conforming to UL 569, Standard for Pigtailed and Flexible Hose Connectors for LP-Gas.

2-4.11.3 High-Pressure LP-Gas Connections.

(a) If the regulator is not directly connected to a permanently mounted container shutoff valve, it shall be connected to the container shutoff valve by a listed high-pressure flexible hose connector or by material conforming to 2-4.2.

(b) The connection between the shutoff valve of a container intended to be removed and mounted on the tongue (A-frame) and a regulator mounted on a container support bracket shall be made with a listed high-pressure flexible hose connector.

(c) The connection between the shutoff valve of a container intended to be removed and mounted on the tongue (A-frame) and a regulator permanently mounted other than as described in (b) above, shall be made with a listed high-pressure flexible hose connector.

(d) The connection between the shutoff valve of a container intended to be removed and mounted within a compartment shall be made with a listed high-pressure flexible hose connector if the regulator is not directly attached to the shutoff valve.

2-4.11.4 Low-Pressure LP-Gas Connections.

(a) The connection between a permanently mounted regulator or a regulator directly attached to a permanently mounted container and the gas supply system shall be made with a listed connector or with material conforming to 2-