

## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

## 2005 Wisconsin Act 298 [2005 Senate Bill 404]

## **Property Tax Exemption for Recreational Mobile Homes**

2005 Wisconsin Act 298 clarifies the property tax exemption for recreational mobile homes. Under the Act, the exemption applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home, but does not apply to any other addition, attachment, deck, or patio

*Effective Date:* The Act takes effect on April 21, 2006, and first applies to property tax assessments as of January 1, 2007.

Prepared by: Laura Rose, Deputy Director August 14, 2006

LR:tlu

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <a href="http://www.legis.state.wi.us/">http://www.legis.state.wi.us/</a>.