



## 2005 ASSEMBLY BILL 221

March 16, 2005 – Introduced by Representatives PETTIS, MUSSER, OTT and HINES, cosponsored by Senator HARSDORF. Referred to Committee on Ways and Means.

1 **AN ACT to amend 70.18 (1); and to create 70.18 (1) (c) of the statutes; relating**  
2 **to: assessing and collecting personal property taxes on mobile homes.**

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### *Analysis by the Legislative Reference Bureau*

Under current law, a mobile home that is located on land that is not owned by the mobile home owner, or that is not set upon a foundation, is considered personal property, not real property, for property tax assessment purposes. Under current law, a person who is in charge or possession of personal property that the person does not own is responsible for paying the personal property taxes on the property. That person, however, has a right of action against the property owner for the amount of the taxes, a lien against the property for the amount of the taxes, and a right to retain possession of the property until the property owner pays the taxes or reimburses the person for the amount of the taxes paid.

Under this bill, the landowner is responsible for paying the personal property taxes assessed on a mobile home that is located on land that is not owned by the person who owns the mobile home. The landowner, however, has the same rights and remedies under current law, with regard to the taxes, as a person who is in charge or possession of personal property that the person does not own. The bill does not apply to personal property taxes assessed on a mobile home that is located in a mobile home park.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 70.18 (1) of the statutes is amended to read:

2           70.18 (1) (a) Personal property shall be assessed to the owner thereof, except  
3 that when it is in the charge or possession of some person other than the owner it may  
4 be assessed to the person so in charge or possession of the same.

5           (b) Telegraph and telephone poles, posts, railroad ties, lumber, and all other  
6 manufactured forest products shall be deemed to be in the charge or possession of the  
7 person in occupancy or possession of the premises upon which the same shall be  
8 stored or piled, and the same shall be assessed to such person, unless the owner or  
9 some other person residing in the same assessment district, shall be actually and  
10 actively in charge and possession thereof, in which case it shall be assessed to such  
11 resident owner or other person so in actual charge or possession; but nothing  
12 contained in this clause shall affect or change the rules prescribed in s. 70.13  
13 respecting the district in which such property shall be assessed.

14           **SECTION 2.** 70.18 (1) (c) of the statutes is created to read:

15           70.18 (1) (c) Personal property taxes assessed on a mobile home, as provided  
16 under s. 70.043 (2), that is located on land that is not owned by the person who owns  
17 the mobile home, shall be assessed to and collected from the landowner and the  
18 landowner shall be considered to be a person in charge or possession of the mobile  
19 home for purposes of this subsection and s. 70.19. This paragraph does not apply to  
20 mobile homes assessed under s. 70.043 (2) that are located in a mobile home park,  
21 as defined in s. 66.0435 (1) (e).

