

# HOUSE BILL No. 5171

October 10, 2001, Introduced by Reps. Richardville, DeRossett and Jamnick and referred to the Committee on Commerce.

A bill to provide for the exemption of certain manufactured housing property from certain taxes; to levy and collect a specific tax upon the owners of certain manufactured housing property; to provide for the disposition of the specific tax; to prescribe the powers and duties of certain local government officials; to provide penalties; and to repeal acts and parts of acts.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 1. This act shall be known and may be cited as the  
2 "manufactured housing specific tax act".

3       Sec. 2. As used in this act:

4       (a) "Double section manufactured home" means a manufactured  
5 home that is made primarily of 2 sections.

1 (b) "Manufactured home" means a mobile home as that term is  
2 defined in the mobile home commission act, 1987 PA 96,  
3 MCL 125.2301 to 125.2349.

4 (c) "Mobile home park" means that term as defined in the  
5 mobile home commission act, 1987 PA 96, MCL 125.2301 to  
6 125.2349.

7 (d) "Multisection manufactured home" means a manufactured  
8 home that is made primarily of 3 or more sections.

9 (e) "Qualified manufactured housing property" means a single  
10 section manufactured home, a double section manufactured home, or  
11 a multisection manufactured home located in a mobile home park  
12 and all appurtenant structures to that manufactured home, includ-  
13 ing, but not limited to, all of the following:

14 (i) Garages and sheds.

15 (ii) Patios, decks, and porches.

16 (iii) Steps and sidewalks.

17 (f) "Single section manufactured home" means a manufactured  
18 home that is made primarily of 1 section.

19 (g) "Specific tax" means the manufactured housing specific  
20 tax levied under this act.

21 Sec. 3. Qualified manufactured housing property is exempt  
22 from ad valorem property taxes collected under the general prop-  
23 erty tax act, 1893 PA 206, MCL 211.1 to 211.157, as provided  
24 under section 2a of the general property tax act, 1893 PA 206,  
25 MCL 211.2a.

1       Sec. 4. (1) There is levied upon every owner of qualified  
2 manufactured housing property a specific tax to be known as the  
3 manufactured housing specific tax.

4       (2) Except as adjusted under subsection (3), the amount of  
5 the specific tax in each year is as follows:

6       (a) For a single section manufactured home, 1 of the  
7 following:

8       (i) In 2002, \$60.00.

9       (ii) In 2003, \$72.00.

10       (iii) In 2004, \$84.00.

11       (iv) In 2005, \$96.00.

12       (v) In 2006, \$120.00.

13       (vi) In 2007 and each year after 2007, the specific tax  
14 shall be the amount of the specific tax in the immediately pre-  
15 ceding year adjusted by annual percentage change in the consumer  
16 price index in the immediately preceding year, as determined by  
17 the state treasurer.

18       (b) For a double section manufactured home, 1 of the  
19 following:

20       (i) In 2002, \$72.00.

21       (ii) In 2003, \$96.00.

22       (iii) In 2004, \$120.00.

23       (iv) In 2005, \$144.00.

24       (v) In 2006, \$180.00.

25       (vi) In 2007 and each year after 2007, the specific tax  
26 shall be the amount of the specific tax in the immediately  
27 preceding year adjusted by annual percentage change in the

1 consumer price index in the immediately preceding year, as  
2 determined by the state treasurer.

3 (c) For a multisection manufactured home, 1 of the  
4 following:

5 (i) In 2002, \$120.00.

6 (ii) In 2003, \$144.00.

7 (iii) In 2004, \$168.00.

8 (iv) In 2005, \$192.00.

9 (v) In 2006, \$240.00.

10 (vi) In 2007 and each year after 2007, the specific tax  
11 shall be the amount of the specific tax in the immediately pre-  
12 ceding year adjusted by annual percentage change in the consumer  
13 price index in the immediately preceding year, as determined by  
14 the state treasurer.

15 (3) Beginning on the effective date of this act, if a local  
16 or intermediate school district authorizes and levies ad valorem  
17 property taxes specifically for the payment of principal and  
18 interest for obligations approved by the electors for school  
19 improvements or for obligations pledging the unlimited taxing  
20 power of the local or intermediate school district for school  
21 improvements, the specific tax levied under this act shall be  
22 adjusted by multiplying the specific tax levied in the immedi-  
23 ately preceding tax year by a fraction, the numerator of which is  
24 the total number of mills levied in that local or intermediate  
25 school district in which the qualified manufactured housing prop-  
26 erty is located, including the number of mills authorized and  
27 levied for school improvements after the effective date of this

1 act and the denominator of which is the total number of mills  
2 levied in the local or intermediate school district in which the  
3 qualified manufactured housing property is located, excluding the  
4 number of mills authorized and levied for school improvements in  
5 the immediately preceding tax year.

6 (4) The specific tax shall be collected, disbursed, and  
7 assessed in accordance with this act.

8 (5) The specific tax is an annual tax, payable at the same  
9 times, in the same installments, and to the same officer or offi-  
10 cers as taxes imposed under the general property tax act, 1893  
11 PA 206, MCL 211.1 to 211.157, are payable. The officer or offi-  
12 cers shall disburse the specific tax payments received by the  
13 officer or officers each year as follows:

14 (a) That portion of the specific tax calculated under  
15 subsection (2), as follows:

16 (i) Seventy percent to the local school district in which  
17 the qualified manufactured housing property is located for infra-  
18 structure needs.

19 (ii) Ten percent to the county in which the qualified manu-  
20 factured housing property is located.

21 (iii) Twenty percent to the city, village, or township, in  
22 which the qualified manufactured housing property is located.

23 (b) That portion of the specific tax calculated under  
24 subsection (3), to the local school district in which the quali-  
25 fied manufactured housing property is located.

26 (6) Qualified manufactured housing property located in a  
27 renaissance zone under the Michigan renaissance zone act, 1996

1 PA 376, MCL 125.2681 to 125.2696, is exempt from the specific tax  
2 levied under this act to the extent and for the duration provided  
3 pursuant to the Michigan renaissance zone act, 1996 PA 376,  
4 MCL 125.2681 to 125.2696.

5 Enacting section 1. 1959 PA 243, MCL 125.1035 to 125.1043,  
6 is repealed effective January 1, 2002.