



2016

**Property Tax Guide for
Manufactured and Mobile
Home Owners**

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I. Overview

This booklet provides general information about manufactured and mobile home property assessment and taxation in Wisconsin. Please contact your local assessor for additional information about your assessment.

A. General property

Defined by state law, general property includes all taxable real and personal property, except property taxed under special provisions (ex: utility, forest crop, woodland tax, and managed forest property).

B. Real property, real estate and land

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

C. Personal property

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."

D. Taxable/nontaxable property

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

E. Examples of exempt property

Common property types that are exempt by law:

1. State and municipal property
2. Public and private school property
3. Cemeteries
4. Property used for abatement of air and water pollution
5. Household furniture and furnishings
6. Manufacturing machinery specific processing equipment
7. Apparel and musical instruments for personal use
8. Money, bonds and stocks
9. Motor vehicles and aircraft
10. Livestock, inventories and merchant's stocks
11. Computers and electronic peripheral equipment

F. Assessment and its purpose

An assessment is the value an assessor places on your property. This value determines what portion of the local property tax levy is covered by your property.

G. General property tax components

There are two basic components in any tax: the base and the rate. Multiplying the base times the rate, determines the tax amount.

H. Property tax base

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.

The assessor of each taxation district determines the assessed value of all taxable property, with the exception of manufacturing property. The Wisconsin Department of Revenue (DOR) annually assesses all manufacturing property in the state. The assessor is appointed or elected at the local level. Wisconsin law also provides for establishing county assessors. Currently, there is no county with a county assessor system.

When the assessor completes 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 (BOR).

II. Assessment Process

A. Assessment classification

State law requires an assessor to classify land on the basis of use. Sometimes this involves a judgment of the predominant use. Since January 1, 2004, the Wisconsin Act 33 renamed the swamp and waste class of property to undeveloped and created the agricultural forest class of property.

There are eight statutory classifications for real property:

(1) residential, (2) commercial, (3) manufacturing, (4) agricultural, (5) undeveloped, (5m) agricultural forest, (6) productive forest land, and (7) other.

Classification is important since it affects the assessed value of land classified as agricultural, undeveloped and agricultural forest.

Residential, commercial, manufacturing, productive forest land and other:

- Should be assessed based on the amount a typical purchaser would pay for the property under ordinary circumstances
- Assessments should be uniform "at the full value which could ordinarily be obtained therefore at private sale" ([sec. 70.32 Wis. Stats.](#))

Undeveloped land and agricultural forest land:

- Assessed at 50 percent of full value
- After determining the full value of qualifying undeveloped land and agricultural forest land under state law ([sec. 70.32\(1\), Wis. Stats.](#)), state case law, and professionally accepted appraisal practices, the value is reduced by 50 percent under [sec. 70.32\(4\), Wis. Stats.](#)

B. Personal property

- [Sec. 70.34, Wis. Stats.](#), requires that "All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value"
- "True cash value" has the same meaning as "market value"

C. Assessments can change

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.

D. Notification requirements

According to state law ([sec. 70.365, Wis. Stats.](#)), whenever an assessor changes the total assessment of any real property or any improvements taxed as personal property under [sec. 77.84\(1\), Wis. Stats.](#), 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, 30 days in revaluation years, prior to the BOR (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 BOR (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](#).

E. Assessment rolls

Property is described in assessment rolls that are open for review at the office of the clerk or the assessor during regular office hours. Personal Property rolls generally list property owners in alphabetical order by name. For more information, contact your [local assessor](#).

F. Assessed value standard

State 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 DOR training session and after seven consecutive years of non-compliance requires DOR to order a state supervised assessment.

State law requires 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.

III. Manufactured and Mobile Home Assessment

State law provides manufactured and mobile homes may be classified for assessment and taxation purposes as real or personal property, may be subject to a monthly municipal permit fee or may be exempt from monthly municipal permit fees and property tax.

A. Mobile home definition

"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 has the meaning given in [sec. 101.91\(10\), Wis. Stats.](#), and includes any additions, attachments, annexes, foundations and appurtenances."

B. Manufactured home definition

A "manufactured home" is defined by state law ([sec. 101.91\(2\), Wis. Stats.](#)), for property taxation as: a structure that is designed to be used as a dwelling with or without a permanent foundation and that is certified by the federal department of housing and urban development as complying with the standards established under 42 USC 5401 to 5425 and includes any additions, annexes, foundations and appurtenances.

C. Camping trailers and recreational mobile homes definition

State law ([sec. 70.111\(19\)\(a\), Wis. Stats.](#)), defines camping trailers by reference to statutory vehicles [sec. 340.01\(6m\), Wis. Stats.](#), as "a vehicle with a collapsible or folding structure designed for human habitation and towed upon a highway by a motor vehicle."

Under state law, the definition of a recreational mobile home includes:

- Prefabricated structure that is no larger than 400 square feet
- Certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5
- Designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes

Recreational mobile homes certified as complying with ANSI A 119.5 are identified with a metal plate as shown on Exhibit M-1. Please see Examples RMH-1 and RMH-2 for more information.

State law further states the exemption under this paragraph also applies to "steps and a platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile home or a recreational vehicle, but does not apply to any other addition, attachment, deck, or patio."

D. Classification of mobile and manufactured homes

A mobile and manufactured home can be classified as real or personal property. A mobile or manufactured home must be:

- Connected to utilities
- On a foundation upon land owned by the mobile and manufactured home owner

To be considered personal property a mobile or manufactured home:

- On land owned by someone other than who owns the home
- Cannot be set upon a foundation or connected to utilities

A mobile home or manufactured home needs to be "set upon a foundation" before it can be assessed as an improvement to real property. According to state law, a mobile home or manufactured 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. Town of Fulton*, case no. 99-2466 (2002), 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:

- Homes must have some form of stabilizer under the unit, including concrete blocks, cinder blocks or screw jacks
- Use of these support mechanisms effectively took some of the weight of the home off its wheels
- Remaining mobile home did not have any stabilizers under it. This mobile home did, however, have additional structures that were caulked to the unit.
- 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.

E. Exempt mobile and manufactured homes

Some mobile and manufactured homes are exempt from property tax. State law ([sec. 70.111\(19\), Wis. Stats.](#)), exempts camping trailers and certain recreational mobile homes from personal property taxation. Attached wheels are not the sole criterion for exemption.

To be considered exempt, the mobile or manufactured home must:

- Be classified as personal property under [sec. 70.043\(2\), Wis. Stats.](#)
- Meet the definition of a recreational mobile home in [sec. 66.0435\(1\)\(hm\), Wis. Stats.](#)

Vacant mobile or manufactured homes held for sale and owned by a licensed dealer, no matter its location, are considered merchant's stock-in-trade and are exempt under state law ([sec. 70.111\(17\), Wis. Stats.](#)). Vacant mobile or manufactured homes held by the manufactured or mobile home community operator, that is not a licensed dealer are taxable or subject to a monthly municipal permit fee.

F. Recreational motor homes

State law ([sec. 70.112\(5\), Wis. Stats.](#)), 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 or manufactured homes.

G. Measuring a mobile home for exemption

- Total square footage (rounded to the nearest square foot) should be calculated using the outside length and width of the mobile, including the area of any additions and attachments
- Only additions and attachments that are clearly attached to the recreational mobile home are included in the calculation of total square footage
- Length and width of a mobile home or manufactured home should not include the excess measurements caused by the protrusion of corner caps and end caps as this could influence the exemption determination
- Freestanding structures (appurtenances) should not be included in the mobile home or manufactured home area calculation
- **Garages, sheds, and other freestanding structures affixed to the land should be assessed as:**
 - » Real estate if the mobile home owner owns the land
 - » Personal property if the mobile or manufactured home owner does not own the land

The assessor determines what is an addition and attachment. The court stated, "It seems clear from the forging 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."

Square footage disagreements should first be discussed with the assessor. If you believe the mobile home or manufactured home is exempt, you may file a claim of unlawful tax with the municipality under state law ([sec. 74.35, Wis. Stats.](#)). 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.

H. Monthly municipal permit fee for a mobile home

State law ([sec. 70.112\(7\), Wis. Stats.](#)), exempts from property taxation "every mobile home unit subject to a monthly parking municipal permit fee." According to state law, a municipality may enact an ordinance to collect a mobile home or manufactured home parking monthly municipal permit fee from all units located within the municipality **except** for:

- Mobile homes or manufactured homes that are improvements to real property as defined in [sec. 70.043\(1\), Wis. Stats.](#) Recreational mobile homes and camping trailers per [sec. 70.111\(19\), Wis. Stats.](#)
- Recreational mobile homes located in campgrounds licensed under [sec. 254.47, Wis. Stats.](#)
- Mobile homes located on land where the principal residence home owner is located per [sec. 66.0435\(9\), Wis. Stats.](#)

Vacant units that have been repossessed by the financial institution are not subject to municipal parking fee under [sec. 66.0435\(3\)\(c\)9, Wis. Stats.](#) The statute was created to read, "No monthly municipal permit fee may be imposed on a financial institution, as defined in [sec. 69.30\(1\)\(b\), Wis. Stats.](#), that relates to a vacant unit that has been repossessed by the financial institution."

I. Property assessment appeals

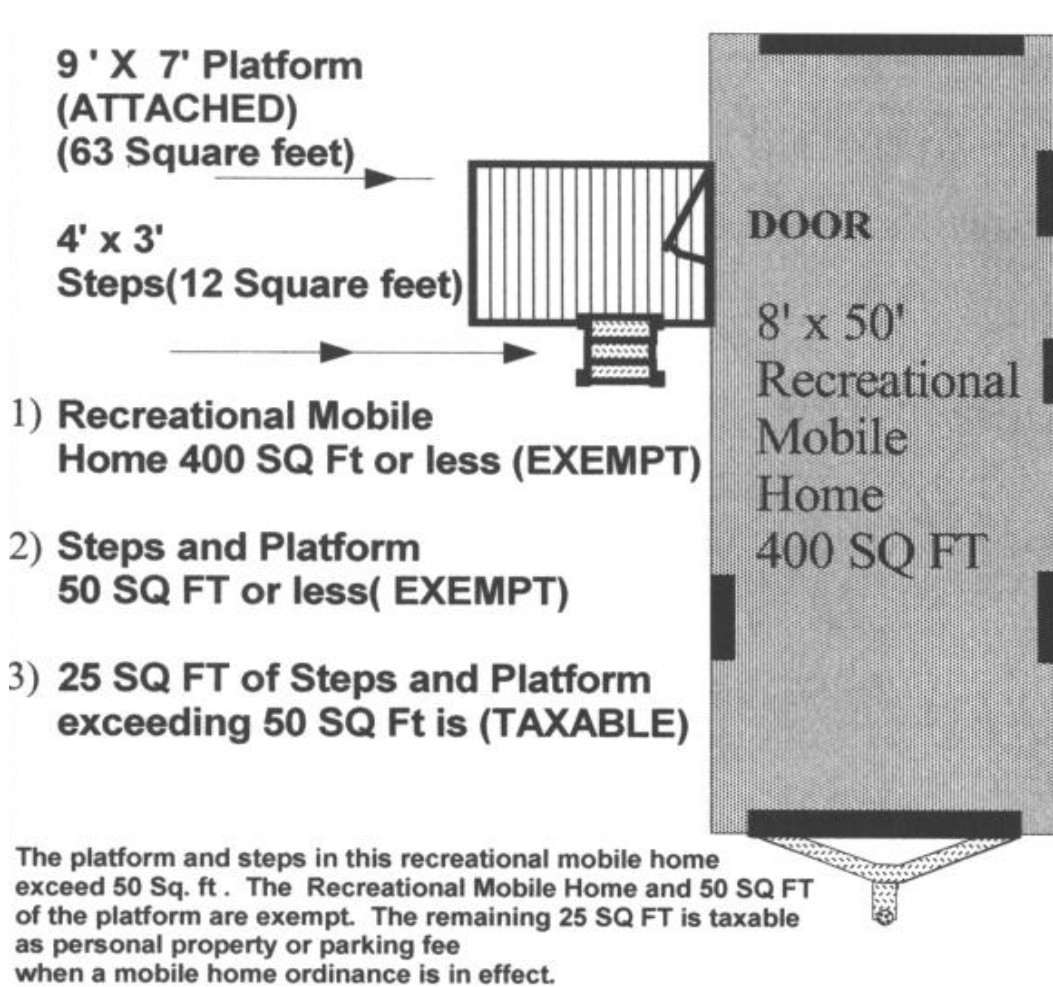
The mobile home or manufactured home owner may appeal the assessment by appearing at the BOR and presenting sworn testimony as to its true and correct market value. This applies to a mobile home or manufactured home whether it is assessed as real estate, personal property, or subject to the monthly municipal permit fee. For additional information on the appeal process, refer to the [Property Assessment Appeal Guide for Wisconsin Real Property Owners](#) on the DOR website.

J. Board of Review exemptions

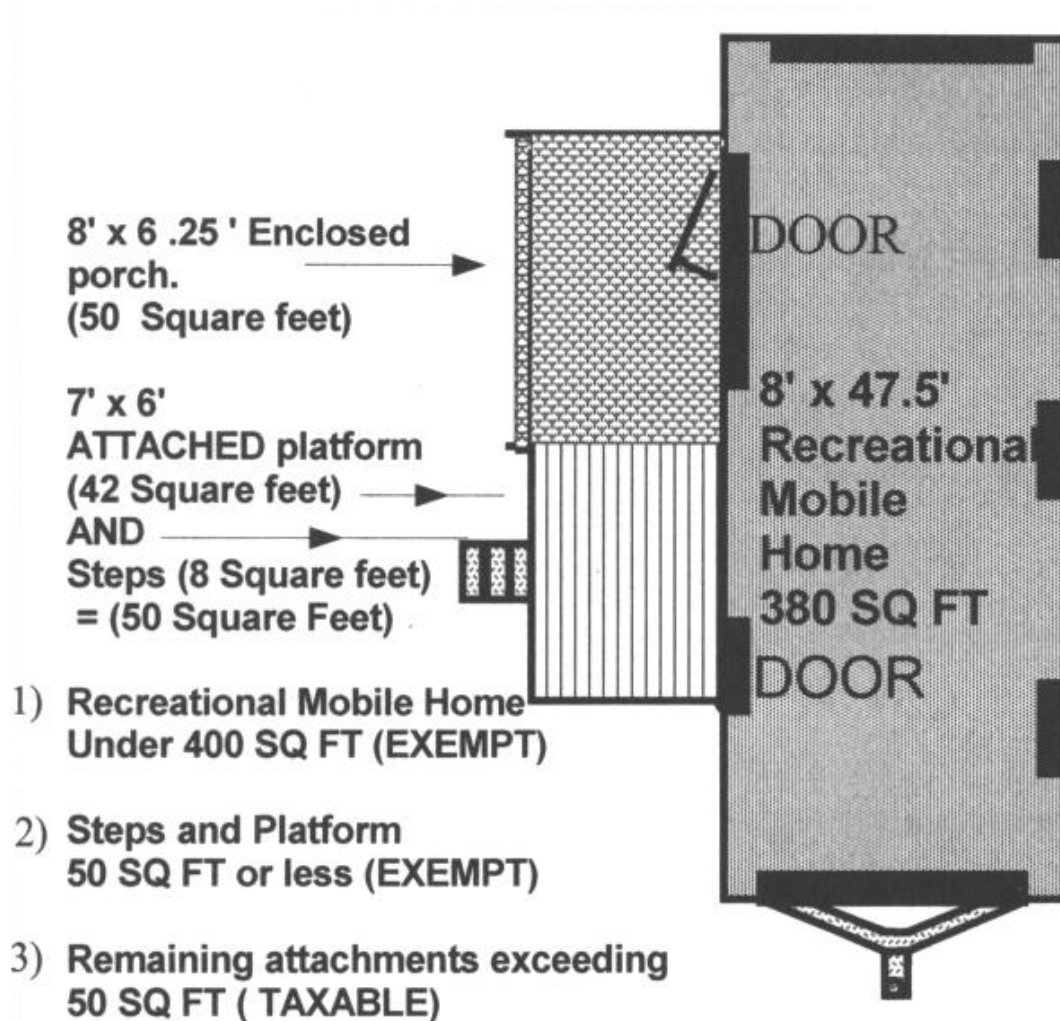
Disputes concerning exemption issues are not heard at the BOR. Property owners contesting exemption status may file a claim of unlawful tax with the municipality by January 31 of the year in which the tax is payable, under state law ([sec. 74.35, Wis. Stats.](#)). If the municipality rejects the claim, a direct appeal may be made to the Circuit Court of the county in which the property is located.

K. Examples

Example 1 – RMH-1 Recreational mobile home



Example 2 – RMH-2 Recreational mobile home



The Recreational Mobile Home does not become taxable.
The steps and platform under 50 SQ FT are exempt. The 50 SQ FT of enclosed porch are taxable as personal property or parking fee when a mobile home ordinance is in effect.

IV. Overview of Manufactured and Mobile Home (Unit) Property Taxes

Item	Unit Per 66.0435	Subject to General Property Tax	Subject to Municipal Permit Fee	Comments
Unit of any size including additions, on a foundation, connected to utilities, land owned by unit's owner	Yes	Yes, as real property	No	Meets definition in 66.0435 and real estate in 70.043(1)
Unit 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 permit fee	Yes, if located in municipality with 66.0435 permit fee	Meets definition in 66.0435 and personal property in 70.043(2) . Subject to permit fee if in 66.0435 community; if subject to fee, exempt from personal property tax 70.112(7)
Recreational mobile home or vehicle no larger than 400 square feet used as temporary living quarters	Yes	Exempt under 70.111(19)(b) to include steps and a platform, not exceeding 50 square feet leading to a doorway of a recreational mobile home, does not apply to any other addition, attachment, deck, or patio	No, by 66.0435(3)(c)	Meets definition in 66.0435(1)(hm) ; by size and use exempt from personal property tax under 70.111(19)(b) ; exempt from permit 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-section units transported on wheels or dolly and assembled on site.	No	Yes	No	Not a unit under 66.0435 . Realty if located on land owned by unit's owner; otherwise, treated as personal property as a building on leased land.
Buses or vans	No	Exempt under 70.112(5)	No	Motor vehicle exempt from property tax under 70.112(5)
Vacant unit held for sale by a dealer	No	No	No	Considered merchant's stock under 70.111(17)

A. 2009 Wisconsin Act 68 – Trespass and Revaluation Notice

The trespass law entitles the assessor to enter a property once during an assessment cycle unless the property owner authorizes additional visits. If the property owner denies the assessor access to the property, the assessor must maintain a list of denied entries. State law (sec. [943.13](#) and sec. [943.15](#), Wis. Stats.), pertains to the entry onto the property. Assessors and their staff should understand the conditions included in these statutes.

Major conditions for entry:

- Reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- Entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- Must not be more than one hour
- Assessor must not open doors, enter through open doors, or look into windows of structures
- If the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them
- May not enter the premises if they have received a notice from the property owner or occupant denying them entry
- Assessor must leave if the property owner or occupant asks them to leave

The 2009 Wisconsin Act 68 addresses notification which must be published or posted prior to commencement of a revaluation by an assessor. The trespass bill states in part, "Before a city, village, or town assessor conducts a revaluation of property under this paragraph ([sec. 70.05\(5\)\(b\) Wis. Stats.](#)), the city, village or town shall publish a notice on its municipal website that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under state law (sec. [943.13](#) and sec. [943.15](#), Wis. Stats.), to enter land. If a municipality does not have a website, it shall post the required information in at least three public places within the city, village or town." It is recommended that you provide a link to the above noted statutory references so that persons visiting your website could click on those links and review the statutes. Sample language regarding this notice is provided below.

B. Sample Revaluation Notice

A revaluation of property assessments in the (municipality) shall occur for the (year) assessment year. The approximate dates of the revaluation notices being sent to property owners is expected to be in (month/year). Please also notice that the Assessor has certain statutory authority to enter land as described in state law (secs. [943.13](#) and [943.15](#), Wis. Stats.).

The ability to enter land is subject to several qualifications and limitations, as described within the foregoing statutes. Copies of the applicable statutes can be obtained at public depositories throughout the State of Wisconsin, and from the [Wisconsin State Legislature](#) website or a copy may be obtained from the municipal clerk upon payment of applicable copying charges.

V. Definition of Terms

Arm's length sale – sale between two parties, neither of whom is related to or under abnormal pressure from the other.

Assessed value – the dollar amount assigned to taxable real and personal property by the assessor for the purpose of taxation. Assessed value is estimated as of January 1 and will apply to the taxes levied at the end of that year. Assessed value is called a primary assessment because a levy is applied directly against it to determine the tax due. Accurate assessed values ensure fairness between properties within the taxing jurisdiction. (See Equalized value for fairness between municipalities).

Assessment level – the relationship between the assessed value and the equalized value of non-manufacturing property minus corrections for prior year over or under charges within a municipality–town, village or city. For example, if the assessed value of all the property subject to property tax in the municipality is \$2,700,000 and the Equalized Value (with no prior year corrections) in the municipality is \$3,000,000 then the “assessment level” is said to be 90 percent ($\$2,700,000 \div \$3,000,000 = .90$ or 90%).

Assessment ratio – the relationship between the assessed value and the statutory valuation standard (fair market value for most property, use value for agricultural land, and 50 percent of full value for agricultural forest and undeveloped lands). For example, if the assessment of a parcel which sold for \$150,000 (fair market value) was \$140,000, the assessment ratio is said to be 93 percent (140,000 divided by 150,000). The difference in the assessment level and the assessment ratio is that the level typically refers to the taxation district; the ratio refers to the individual parcel.

Assessment Ratio = (Assessed Value)/(Market Value) = \$140,000/\$150,000 = 93%

Equalized value – estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by the Department of Revenue on August 15 of each year

Full value (equalized value) – the value reflected as fair market value when used in reference to the valuation of real property under state law ([sec. 70.32\(1\), Wis. Stats.](#)). **Note:** This does not include agricultural property defined in sec. 70.32 (2)1, Wis. Stats).

Levy – amount of property taxes imposed by a taxing unit

Market value – most probable price which a property should bring in a competitive and open market under the following conditions:

- Buyer and seller are typically motivated
- Both parties are well informed or well advised, and acting in what they consider their own best interests
- Reasonable time is allowed for exposure in the open market
- Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto
- Price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale

Reassessment – recalculating 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 – determination of new values for an upcoming assessment year. The previous year's assessment roll is not affected. The term is often used in conjunction with state law ([sec. 70.055, Wis. Stats.](#)), where expert help can be hired to work with the assessor in revaluing the district.

Tax rate (levy rate) – ratio of the property tax levy to the base. The tax rate is determined by dividing the amount of the tax levy by either the total assessed value or the Equalized Value of the tax district. It is often expressed in terms of dollars per thousand.

Taxation district – 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 – entity authorized by law to levy taxes on general property that is located within its boundaries (see [sec. 74.01\(7\), Wis. Stats.](#)), in addition to towns, villages, and cities, this includes school districts, sewerage districts, and lake rehabilitation districts.

VI. Contact Information

[Equalization Bureau District Offices](#)