

By Mr. Bernashe of Chicopee, petition of the Massachusetts Mobile Homes Commission for legislation to establish a real estate tax on mobile homes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Six.

AN ACT TO TAX MOBILE HOMES IN THE SAME FASHION
AS REAL ESTATE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 32G of chapter 140 of the General Laws,
2 as most recently amended by chapter 410 of the acts of 1954,
3 is hereby further amended by striking out said section 32G in
4 in its entirety and inserting the following section:—

5 *Section 32G.* The mobile home park owner shall file with the
6 local assessors not later than the fifteenth day of January of
7 each year a list of the mobile home owners, as appears on the
8 owner's records as of the previous January first. Each such
9 mobile home shall be assessed to the owner or owners, as the
10 case may be, in accordance with the provisions of chapter fifty-
11 nine of the General Laws as the provisions of the same apply
12 to buildings or other things erected thereon or affixed thereto
13 and shall be exempt from any personal property tax. Personal
14 property owned by any such mobile home owner, whether
15 within or without such home, shall be assessed as aforesaid in
16 accordance with the provisions of said chapter fifty-nine as the
17 same apply to personal property.

18 All of the provisions for assessment and collection of taxes,
19 including without limitation the provisions for valuation, ex-
20 emptions, abatements, appeals, evasion, penalties, distress, levy,
21 lien, sale, taking and all other relevant provisions of chapters
22 fifty-nine and sixty, shall be applicable. The exemption con-
23 tained in clause Forty-first of said chapter fifty-nine shall apply
24 in connection with assessments provided for herein despite the

25 fact that such person seventy years of age or over is not the
26 owner of the real property on which his mobile home is located;
27 provided, that the other conditions of said clause Forty-first are
28 satisfied. The provision of clause (A)(2) shall be satisfied if
29 such person has owned said mobile home for the preceding five
30 years.

31 The foregoing list shall include the owner or owners, the
32 street number and name, the make and model of the mobile
33 home and the serial number thereof. Annually the department
34 of corporations and taxation shall issue to the town and city
35 assessors recommended assessed values of mobile homes by make,
36 model, size and year of manufacture as used in the trade without
37 regard to land and land improvements.

38 Prior to moving any such mobile home out of any town or
39 city or other taxing jurisdiction, an application shall be made
40 to the town or city clerk for a permit and before issuing any
41 such permit to any person, the clerk shall satisfy himself through
42 the town or city collector that all taxes are paid thereon, includ-
43 ing taxes for the then current year, nor shall the department of
44 public works issue a permit without evidence of such permit
45 issued by the town or city clerk. Should the assessments not
46 have been made for the then current year when said permit is
47 applied for, provisions of section nineteen of chapter sixty shall
48 apply and immediate commitment of the tax shall be made by
49 the assessors to the collector. Upon moving any such mobile
50 home from the commonwealth, the owner or owners shall have
51 a right to file a claim for abatement under the provisions of
52 said chapter fifty-nine. The mobile home park owner shall not
53 be assessed for any such mobile home. In the determination of
54 the assessment of any mobile home, the development and utility
55 improvements, if furnished and maintained by the mobile home
56 park owner, shall be taken into account, and shall be excluded
57 from the determination of the valuation and assessment of the
58 mobile home park owner.

1 SECTION 2. Clause Thirty-six of section five of chapter fifty-
2 nine is hereby repealed.

1 SECTION 3. This act shall take effect on January first, nine-
2 teen hundred and sixty-seven.