

HB 1832 -- Property Tax Documentation

Sponsor: Smith (118)

Beginning January 1, 2007, this bill requires every operator of a mobile home park, marina, or storage facility for airplanes to provide to the appropriate county assessor the name of the owner and a description of the property for each space that is rented or leased. Any person who fails to make a report annually by January 15 will be subject to a penalty of \$250 plus the amount of any unpaid taxes on the personal property.

Prior to moving a mobile home or manufactured home, the owner must obtain a permit at no charge from the county collector in the county where the home is located. The county collector will determine if any tax is due before issuing the permit. If a permit is not obtained and properly displayed, the owner will be guilty of a class C misdemeanor and subject to penalties and any tax delinquencies. The person who transports a manufactured home without a permit will also be guilty of a class C misdemeanor.