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Senate

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**S.F. No. 1237 – Modifying Manufactured Home Park Property
Tax Classifications**

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SF 1237 repeals the Class I manufactured home park property tax classification and sets the property tax classification rate for both manufactured home parks and manufactured home park cooperatives at 0.75 percent.

Under current law, there are three manufactured home park property tax classifications: (1) regular manufactured home parks with a classification rate of 1.00 percent; (2) manufactured home park cooperatives with a classification of 1.00 percent unless more than 50 percent of the lots are occupied by shareholders in the cooperation, and if so, the classification rate is reduced to 75 percent; and (3) Class I manufactured home park which requires owners or on-site attendants to complete 12 hours of qualifying courses every three years. The classification rate for Class I manufactured home parks is 1.00 percent.

Effective beginning with property taxes payable in 2022.