

March 3, 1997

The Honorable Mary Ann Heiser
Lemhi County Treasurer
206 Courthouse Drive
Salmon, Id. 83467

Subject: Taxation of Manufactured Homes, not Declared Real Property

Dear Ms. Heiser:

You requested clarification of the property tax laws regarding the taxation of manufactured homes, not declared real property. I am not an attorney and cannot give you legal advice. I did review my analysis with Deputy Attorney General Carl Olsson. Additionally, I recommend that you review this analysis with your prosecuting attorney.

Section 63-903, Idaho Code, states, in part:

The property taxes may be paid in full or in two(2) halves, the first half on or before December 20 with a grace period extending to June 20 for the second if the first half is totally paid. (Emphasis added.)

Section 63-904, Idaho Code, states, in part:

All personal property taxes are due and payable upon demand. If no demand is made, taxes may be paid in part or in full until the tax collector issues a warrant of distraint for collection of said taxes. (Emphasis added.)

Subsection 13 of section 63-201, Idaho Code, defines personal property to include "manufactured homes not declared as real property pursuant to section 63-304, Idaho Code. This subsection will be amended by House Bill 343 to clarify that for the purposes of payment and collection, delinquency, seizure and sale, the definition of personal property includes "manufactured homes not declared real property pursuant to section 63-304, Idaho Code. House Bill 343 has already passed the House of Representatives.

After reviewing the referenced law and proposed law, I conclude that

you are required to tax manufactured homes, not declared real property, in the same manner as all other personal property. Although property owners are given the choice of paying part of the taxes that are due with half paid in full, no later than December 20, the special provisions for personal property make the taxes on personal property due and payable on demand from the tax collector.

For manufactured homes, not declared real property, you may require payment on demand. To collect the current year's taxes, the assessor should provide you the most current available value and you should apply the most current certified tax rate.

If you have any additional questions, please call me at 334-7733.

Sincerely,

Henry J. Nagel, Division Administrator
County Support Division
(208) 334-7733

PC: Arla Boots, Lemhi County Assessor
Judi Leuzinger, Treasurers' Association President
Christine James, Custer County Assessor
Commissioner G. Anne Barker

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