

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 257

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXATION; AMENDING SECTION 63-303, IDAHO CODE, TO PRO-  
2 VIDE THAT PARK MODEL VEHICLES SHALL BE ASSESSED PER THE NATIONAL AUTOMO-  
3 BILE DEALERS ASSOCIATION STANDARD FOR RECREATIONAL VEHICLES CLASSIFIED  
4 AS PARK MODEL HOMES FOR PROPERTY TAX PURPOSES; DECLARING AN EMERGENCY  
5 AND PROVIDING RETROACTIVE APPLICATION.  
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Section 63-303, Idaho Code, be, and the same is hereby  
9 amended to read as follows:

10 63-303. ASSESSMENT OF MANUFACTURED HOMES. (1) Except as provided in  
11 subsection (2) of this section, mManufactured homes shall be assessed as  
12 other residential housing and such assessments shall be entered on the prop-  
13 erty roll.

14 (2) Park model vehicles as defined in section 55-2003(11), Idaho Code,  
15 shall be assessed per the national automobile dealers association (NADA)  
16 standard for recreational vehicles classified as park model homes.

17 SECTION 2. An emergency existing therefor, which emergency is hereby  
18 declared to exist, this act shall be in full force and effect on and after its  
19 passage and approval, and retroactively to January 1, 2015.