

Massachusetts Department of Revenue Division of Local Services

Navjeet K. Bai, Commissioner Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



September 4, 2009

Re: Chelmsford Mobile Home Park
Our File No. 2009-1019

Dear [REDACTED]

This responds to your letter asking for advice about applying for an abatement of property taxes assessed on mobile homes. You live in a mobile home park in Chelmsford and the town's Board of Assessors determined that your home and other homes in the park are taxable real estate. You question why you cannot apply for an abatement of the taxes attributable to your home.

The Department of Revenue cannot give legal advice to individuals, nor intervene in disagreements taxpayers have with their local assessors over particular tax assessments. However, we can provide the following general information about the local tax treatment of mobile or manufactured homes and the party entitled to apply for an abatement of a local property tax.

In Massachusetts, property taxes are assessed by cities and towns on all real and personal property unless that property is expressly exempt. The local property tax status of mobile or manufactured homes depends on the characteristics of the home. Generally speaking, some types of homes located within a licensed manufactured housing community are considered personal property and are exempt from local taxes. Massachusetts General Laws Chapter 59, § 5(36). Those homes that have taken on the characteristics of conventional homes, however, are subject to real estate taxes regardless of location, *Ellis v. Board of Assessors of Acushnet*, 358 Mass. 473 (1970), and are assessed and billed to the owner of the land on which they are located. M.G.L. c. 59, §§ 2A(a) and 11. Whether the homes in question have taken on the characteristics of conventional homes is a question of fact, to be decided by the town's board of assessors, which as the local tax administrator, has the sole power to determine whether property located within the town is taxable or exempt. See M.G.L. c. 59 generally. The board's determinations, however, may be contested through the abatement process.

As indicated above, any mobile homes considered real estate would be assessed to the owner of the land on which they are located. This means that owners of mobile homes located on land owned by someone else would not be separately billed for the taxes attributable to their homes and could not obtain any abatement. It appears from your letter that the park operator owns the land in this case and is legally liable for payment of the taxes to the town. If so, only the park operator could apply for the abatement. M.G.L. c. 59, § 59. The lease or residency agreement between the operator and mobile homeowners would determine the extent to which any tax or abatement is passed on to the homeowners in their rental or other charges.

We hope this information is helpful.

Very truly yours,

A handwritten signature in black ink that reads "Robert G. Nunes".

Robert G. Nunes
Deputy Commissioner

RGN:KC