

Modular model home exemption for dealers

Provides for personal property tax exemption for certain modular model homes owned by dealers

Applications are due by February 1.* You must complete a separate application for exemption on each modular model home. Read instructions before completing.

Applicant Information	Name of dealer/dealership			Business ID number			Phone Number		
	Address of dealer/dealership (cannot be a P.O. Box number)								
	City			State		Zip Code		County	
	Parcel ID number where modular model home is located								
Property Information	Please print or type answers in the space provided.								
	When was the modular model home first located on the property?								
	Provide a short description of the modular model home (e.g. square footage, number of rooms and floors, type of frame, name of maker/builder). You must also attach a photo of the home to this application.								
	<p>I certify that the modular model home that is the subject of this application meets <i>all</i> of the following requirements:</p> <ul style="list-style-type: none"> • Modular model home is owned by a modular model home dealer and is located on land owned or leased by that dealer. • This is a single-family modular model home. • The modular home is not available for sale and is used exclusively for a model. • The home is not permanently connected to any utilities except electricity. • The home has a temporary foundation. <p><input type="checkbox"/> Yes, the home meets all the above requirements <input type="checkbox"/> No, the home does not meet all the above requirements.</p>								
Sign Here	<p>Signature of owner or authorized representative: <i>By signing below, I certify that the information on this form is true and correct to the best of my knowledge, and I am the owner of the property or authorized representative of the organization that owns the property for which exemption is being claimed.</i></p> <p style="text-align: center;">Making false statements on this application is against the law</p> <p style="text-align: center;">Minnesota Statute 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.</p>								
	Signature of applicant			Title		Date		Daytime phone	

Name of dealer/dealership

Exemption is:

Denied Approved

for assessment year:

Assessor's Signature

Date

For office use only to be completed by the county assessor

Please return completed application and required attachments to the Ramsey County Assessor's Office; PO Box 64097, St. Paul, MN 55164-0097.

* For the 2008 assessment year only, the application deadline has been extended to June 5, 2008.

Instructions for application

Please Note

This is a personal property tax exemption. It only applies to modular homes used as models by dealers. All real property will continue to be taxed as usual.

What is a modular home?

For the purposes of this exemption, a “modular home” is a building or structural unit that has been in whole or substantial part manufactured or constructed at an off-site location to be wholly or partially assembled on-site as a single family dwelling. Construction of the modular home must comply with applicable standards adopted in Minnesota Rules authorized under Minnesota Statutes, chapter 16B. A modular home does not include a structure subject to the requirements of the National Manufactured Home Construction and Safety Standards Act of 1974 or prefabricated buildings, as defined in Minnesota Statutes, section 327.31, subdivision 6.

How to apply

Complete application fully and legibly and return it to your assessor by February 1 for taxes payable that same year. For the 2008 assessment year only, the application deadline has been extended to June 5, 2008. **You must complete a separate application for each modular model home that you wish to apply for the exemption.**

Required attachments

You must attach a photo of the model home for which you are seeking exemption.

Time period for exemption

This exemption is allowable for up to five assessment years after the date it becomes located on the property, provided that the modular home continues to meet all the criteria each year. For example, if a modular model home is exempt for the 2008 assessment and it remains onsite and unsold for five years, it can remain exempt for the 2009, 2010, 2011, and 2012 assessments. If still unsold, it should be added to the tax rolls in 2013.

Notify assessor of changes

The owner of a modular model home must notify the county assessor within 60 days if it has been constructed or located on the property and must again notify the assessor if the modular home ceases to meet any of the criteria. If more than one modular home is located on the property, the owner must notify the assessor within 60 days for each of the

models placed on the property.

Assessor may request additional information

Upon written request by the assessor, taxpayers must make available to the assessor all necessary books and records relating to the ownership or use of property which can help verify whether or not the property qualifies for exemption.

How we use information

Your business ID number is private information, but it may be disclosed to the county assessor, county attorney, the Commissioner of Revenue or other federal, state or local taxing authorities to verify your eligibility for exemption. All other information is public.

Penalties

Making false statements on this application is against the law. Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

Additional resources

If you need additional information or assistance, call 651-266-2000 or email:

AskPropertyTaxandRecords@co.ramsey.mn.us