

WILLIAM WIVELL
Legislative District 2A
Washington County

Environment and Transportation
Committee

Subcommittees

Housing and Real Property

Local Government and
Bi-County Issues



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Annapolis Office
The Maryland House of Delegates
6 Bladen Street, Room 322
Annapolis, Maryland 21401
410-841-3447 · 301-858-3447
800-492-7122 Ext. 3447
Fax 410-841-3818 · 301-858-3818
William.Wivell@house.state.md.us

District Office
P.O. Box 273
51 South Main Street
Smithsburg, Maryland 21783
301-824-3369

HB1161–Washington County – Mobile Home Tax -- Authorization

HB1161 changes the manner in which mobile homes are taxed in Washington County. Currently, owners of the mobile homes located within a mobile home park pay a 15% tax on the value of lot rents paid to the lot owners. This bill eliminates the gross receipts tax and substitutes it with a tax based on the assessed value of the mobile home – similar to the manner in which all other real estate is assessed a property tax.

The bill is being introduced upon request by the Washington County Board of County Commissioners, and a letter of support from them will be provided. This request is as a result of discussions between the Board of County Commissioners and residents of the various mobile home parks in the County. It is estimated to have a revenue decrease to the County of approximately \$283,000.

I have had discussion with SDAT regarding the bill and the fiscal note states that they can handle the responsibilities within existing budgeted resources.

I ask for a favorable report. Thank you.