

HB 2917 - DIGEST

States that a mobile home park or manufactured housing community is eligible for a partial property tax exemption if the landlord leases or rents a mobile home lot to a tenant who qualifies for an exemption from all or a portion of excess and regular real property taxes.

Requires the landlord, in any year in which he or she receives a partial property tax exemption, to reduce the lease or rental amount for the tenant by an amount equal to the exemption attributed to the lot.

Requires the county assessor, when a tenant claims an exemption, to calculate the amount of exemption for the mobile home park or manufactured housing community and notify the landlord.

Expires January 1, 2029.