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Guidance Letter 16-007

Date: December 28, 2016

To: County Assessors

From: Terry E. Rubald, Deputy Executive Director, Department of Taxation

CC: Deonne Contine, Executive Director, Department of Taxation

Subject: Assessment of Unregistered Vehicles

SUMMARY: Guidance Letter 16-007 discusses whether unregistered vehicles, particularly travel trailers serving as dwelling units, are subject to assessment for property tax purposes. The purpose of this communication is to improve statewide consistency in the treatment of the properties described herein.

AUTHORITY FOR THIS LETTER:

NRS 360.215(2): The Department shall consult and assist county assessors to develop and maintain standard assessment procedures to be applied and used in all of the counties of the State, to ensure that assessments of property by county assessors are made equal in each of the several counties of this state.

BACKGROUND:

As a general rule all property is taxable unless specifically exempted by law. *NRS 361.045*. *NRS 361.030(1)(f)* defines "Personal Property" to include any vehicle not included in the definition of vehicle in *NRS 371.020*. *NRS 361.067* exempts all vehicles defined in *NRS 371.020*, except mobile homes. *NRS 371.020* defines "vehicle" as any vehicle required to be registered pursuant to *NRS Chapters 482* or *706*, except mobile homes as defined in *NRS 482.067*.

All owners of motor vehicles, trailers or semitrailers intended to be operated on state highways must register with the Department of Motor Vehicles. *NRS 482.205*. *NRS 482.135* defines "vehicle" to mean every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, except devices used exclusively upon stationary rails or tracks, mobile homes or commercial coaches and electric personal assistive mobility devices. *NRS Chapter 706* covers vehicles used in interstate commerce weighting over 26,000 pounds, common motor carriers, taxicabs, tow cars, and similar vehicles.

Among the vehicles defined in *NRS Chapter 482* subject to registration are "chassis-mount camper," "mini motor home," "motor home," "recreational vehicle," "travel trailer," "utility trailer" and "van

conversion.” However, a “recreational park trailer” is specifically exempt from registration. *NRS 482.1005.*

A “recreational park trailer” means a vehicle which is primarily designed to provide temporary living quarters for recreational, camping or seasonal use and which (a) is built on a single chassis mounted on wheels; (b) has a gross trailer area not exceeding 400 square feet in the set up mode; and (c) is certified by the manufacturer as complying with Standard No. A119.5 of the American national Standards Institute. *See Appendix II for a complete description.*

NRS 482.101 defines “recreational vehicle” to mean a vehicular-type unit primarily designed as temporary living quarters for travel, recreational or camping use, which may be self-propelled, mounted upon, or drawn by, a motor vehicle. The term includes a recreational park trailer. Similarly, NRS 482.127 defines “travel trailer” to mean a portable structure mounted on wheels, constructed on a vehicular-type chassis primarily designed as temporary living quarters for recreational, camping or travel use and designed to be drawn by another vehicle and designated by the manufacturer as a travel trailer. A vehicle is not a travel trailer if, when equipped for highway use, it is more than 8 feet wide. A “trailer” means every vehicle without motive power designed to carry property or passengers wholly on its own structure and to be drawn by a motor vehicle. *NRS 482.125.* NRS 361.067 exempts all of these types of vehicles from property taxation.

However, dwelling units identified as “chassis-mount camper,” “mini motor home,” “motor home,” “recreational vehicle,” “recreational park trailer,” “travel trailer,” “utility trailer” and “van conversion” and any other type of vehicle required to be registered with the Department of Motor Vehicles pursuant to NRS Chapter 371 are subject to property tax when they are unregistered. *NRS 361.561(1).* All unregistered vehicles must be taxed in the manner provided in NRS 361.561 to 361.5644. This means that the treatment of unregistered vehicles used as dwelling units must be the same as that accorded mobile or manufactured homes.

The term “dwelling unit” is further defined as a vehicle that is primarily used as living quarters, but has not been converted to real property pursuant to NRS 361.244, and is located in a manufactured home park, as defined in NRS 118B.017, or on other land within the county, but not in a recreational vehicle park, as defined in NRS 108.2678, that is licensed for parking vehicles for a duration of less than 9 months per year. *NRS 361.561(2).*

NRS 108.2678 defines “Recreational Vehicle Park” to mean a campground or other facility, any portion of which is rented or held out for rent to accommodate recreational vehicles. This is distinguished from a “Manufactured Home Park” or “Park” defined in NRS 118B.017 which means an area or tract of land where two or more manufactured homes or manufactured home lots are rented or held out for rent. The terms “Manufactured Home Park” or “Park” do not include an area or tract of land where (1) more than half of the lots are rented overnight or for less than 3 months for recreational vehicles; and (2) Manufactured homes are used occasionally for recreational purposes and not as permanent residences.

APPLICATION / DISCUSSION:

1. Although NRS 361.067 exempts all registered vehicles from property taxation, NRS 361.561(1) subjects all unregistered vehicles to property tax assessment, including vehicles used as dwelling units. The unregistered vehicle must (1) be used as living quarters; (2) not have been converted to real property and (3) be located in a manufactured home park or on other land within the county, but not in a recreational vehicle park.

2. Vehicles used as storage would not meet the definition of dwelling unit discussed above because they are not used as living quarters.

3. Even though recreational park trailers are not required to be registered, they are specifically listed in NRS 361.561 as a dwelling unit that is subject to property tax for the reason that it is an unregistered vehicle.
4. If a vehicle unit such as a chassis-mount camper, mini motor home, motor home, recreational vehicle, recreational park trailer, travel trailer, utility trailer or van conversion, is located in a recreational vehicle park that is licensed for parking vehicles for a duration of less than 9 months per year, then it is not considered a dwelling unit. Therefore, vehicles parked in a recreational vehicle park are not subject to property taxes. Vehicles within a recreational vehicle park can only be parked in a recreational vehicle park for less than 9 months a year. At the end of 9 months, they have to move. Depending on where they move to, they may once again be called a dwelling unit subject to property taxation. The recreational vehicle park is like a tax "sanctuary."
5. If the vehicle is parked in a manufactured home park or on any other land in the county, it is considered a dwelling unit and is therefore subject to property taxes. There is an exception, however, to this rule. If the manufactured home park includes an area where more than half the lots are rented overnight or for less than 3 months for recreational vehicles, then it is not considered a manufactured home park. The assessor should consider whether these conditions exist and if the park should actually be classified as a recreational vehicle park. Like paragraph #4, vehicles in a recreational vehicle park are not considered dwelling units subject to property tax.
6. If the vehicle is an unregistered dwelling unit, the vehicle must be taxed in the manner provided in NRS 361.561 to 361.5644, inclusive. For example, a mobile or manufactured home brought into the state must be reported to the county assessor within 30 days after the date of purchase, repossession or entry into the state. Once reported, the assessor determines whether the mobile or manufactured home should be assessed as migratory property pursuant to NRS 361.505 or as personal property pursuant to NRS 361.260. Similarly, unregistered vehicle dwelling units must be reported by the owner and the county assessor determines whether it should be assessed as migratory property or personal property. If the owner fails to report within the required time, there must be added a 10% penalty to the amount of taxes due. The unregistered dwelling unit or vehicle may be seized for taxes due pursuant to NRS 361.5644.
7. Pursuant to NRS 361.5625, if an owner has at least 25 dwelling units or other unregistered vehicles that are leased for commercial purposes and they have not been converted into real property, then he or she must file a written statement required by NRS 361.265 that includes an inventory of such unregistered vehicles.
8. If a person owns a dwelling unit or other unregistered vehicle on which personal property tax was paid for the current fiscal year and proceeds to sell or exchange it for another dwelling unit or other unregistered vehicle, a tax credit may be allowed pursuant to the formula in NRS 361.5641.
9. Under NRS 361.5643, the county assessor may issue a sticker upon payment of the tax.

Appendix I STATUTORY REFERENCES

NRS 108.2678 “Recreational vehicle park” defined. “Recreational vehicle park” means a campground or other facility, any portion of which is rented or held out for rent to accommodate recreational vehicles.

NRS 118B.017 “Manufactured home park” or “park” defined. “Manufactured home park” or “park” means an area or tract of land where two or more manufactured homes or manufactured home lots are rented or held out for rent. The terms do not include an area or tract of land where:

1. More than half of the lots are rented overnight or for less than 3 months for recreational vehicles.
2. Manufactured homes are used occasionally for recreational purposes and not as permanent residences.

NRS 361.045 Taxable property. Except as otherwise provided by law, all property of every kind and nature whatever within this state shall be subject to taxation.

NRS 361.067 Vehicles exempted. All vehicles, as defined in [NRS 371.020](#), are exempt from taxation under the provisions of this chapter, except mobile homes which constitute “real estate” or “real property.”

NRS 361.260 Method of assessing property for taxation; appraisals and reappraisals.

1. Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. The county assessor shall then determine the taxable value of all such property, and shall then list and assess it to the person, firm, corporation, association or company owning it on July 1 of that fiscal year. The county assessor shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll.

2. At any time before the lien date for the following fiscal year, the county assessor may include additional personal property and mobile and manufactured homes on the secured tax roll if the owner of the personal property or mobile or manufactured home owns real property within the same taxing district which has an assessed value that is equal to or greater than the taxes for 3 years on both the real property and the personal property or mobile or manufactured home, plus penalties. Personal property and mobile and manufactured homes in the county on July 1, but not on the secured tax roll for the current year, must be placed on the unsecured tax roll for the current year.

NRS 361.265 Written statement concerning personal property: Demand; contents; return of statement; valuation of unlisted property claimed by absent or unknown person; penalties.

1. To enable the county assessor to make assessments, he or she shall demand from each natural person or firm, and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies. The signature required by this subsection may include an electronic signature as defined in [NRS 719.100](#).

2. The statement must include:

(a) A description of the location of any taxable personal property that is owned, claimed, possessed, controlled or managed by the natural person, firm, corporation, association or company, but stored, maintained or otherwise placed at a location other than the principal residence of the natural person or principal place of business of the firm, corporation, association or company;

(b) The cost of acquisition of each item of taxable personal property including the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, and the year in which each item of taxable personal property was acquired; and

(c) If the natural person, firm, corporation, association or company owns at least 25 mobile or manufactured homes that are being leased within the county for commercial purposes, and those homes have not been converted to real property pursuant to [NRS 361.244](#), the year, make or model, size, serial number and location of each such mobile or manufactured home.

3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.

4. If the owners of any taxable property not listed by another person are absent or unknown, or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in that name. If the name of the owner is unknown to the county assessor, the property must be assessed to “unknown owner,” but

no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.

5. If any person, officer or agent neglects or refuses on demand of the county assessor or his or her deputy to give the statement required by this section, or gives a false name, or refuses to give his or her name or sign the statement, the person, officer or agent is guilty of a misdemeanor.

NRS 361.505 Migratory property: Definition; placement on unsecured tax roll; proration of tax.

1. As used in [NRS 361.505](#) to [361.5607](#), inclusive, “migratory property” means any movable personal property which the county assessor expects will not remain in the county for a full fiscal year.

2. Each county assessor, when he or she assesses the migratory property of any person liable to taxation, shall place it on the unsecured tax roll.

3. The county assessor shall prorate the tax on migratory property brought into or entering the State or county for the first time during the fiscal year by reducing the tax one-twelfth for each full month which has elapsed since the beginning of the fiscal year. Where such property is owned by a person who does own real estate in the county of sufficient value in the county assessor’s judgment to pay the taxes on both the real and personal property of the person, the tax on the personal property for the fiscal year in which the property was moved into the State or county, prorated, may be collected all at once or by installments as permitted by [NRS 361.483](#) for property assessed upon the real property tax roll. The tax on personal property first assessed in May or June may be added to the tax on that property for the ensuing fiscal year and collected concurrently with it.

4. The person who pays such taxes is not thereby deprived of his or her right to have the assessment equalized, and if, upon equalization, the value is reduced, the taxes paid must be refunded to that person from the county treasury, upon the order of the county board of equalization or State Board of Equalization in proportion to the reduction of the value made.

NRS 361.561 Applicability to certain vehicles.

1. A dwelling unit identified as “chassis-mount camper,” “mini motor home,” “motor home,” “recreational park trailer,” “travel trailer,” “utility trailer” and “van conversion,” in [chapter 482](#) of NRS and any other vehicle required to be registered with the Department of Motor Vehicles are subject to the personal property tax unless registered and taxed pursuant to [chapter 371](#) of NRS. Such unregistered units and vehicles must be taxed in the manner provided in [NRS 361.561](#) to [361.5644](#), inclusive.

2. As used in this section, “dwelling unit” means a vehicle that is primarily used as living quarters, but has not been converted to real property pursuant to [NRS 361.244](#), and is located in a manufactured home park, as defined in [NRS 118B.017](#), or on other land within the county, but not in a recreational vehicle park, as defined in [NRS 108.2678](#), that is licensed for parking vehicles for a duration of less than 9 months per year.

NRS 371.020 Definitions. As used in this chapter, unless the context otherwise requires:

1. “Department” means the Department of Motor Vehicles.

2. “Vehicle” means any vehicle required to be registered pursuant to the provisions of [chapter 482](#) or [706](#) of NRS, except mobile homes as defined in [NRS 482.067](#).

NRS 482.0151 “Chassis-mount camper” defined. “Chassis-mount camper” means a portable unit designed to be permanently affixed to a truck chassis and cab, and so constructed as to provide temporary living quarters for travel, camping or recreational use.

NRS 482.066 “Mini motor home” defined. “Mini motor home” means a vehicular-type unit designed for temporary living quarters for travel, camping or recreational use which is:

1. A structure attached permanently on a self-propelled chassis; or

2. A portable unit designed to be affixed permanently to a truck chassis with cab,

↳ which is designated as a mini motor home by the manufacturer.

NRS 482.067 “Mobile home” defined. “Mobile home” means a vehicular structure, built on a chassis or frame, which is designed to be used with or without a permanent foundation and is capable of being drawn by a motor vehicle. It may be used as a dwelling when connected to utilities or may be used permanently or temporarily for the advertising, sales, display or promotion of merchandise or services. The term does not include a recreational park trailer.

NRS 482.071 “Motor home” defined. “Motor home” means a structure:

1. Attached permanently to a self-propelled motor vehicle chassis;

2. Designed as a temporary dwelling for travel, recreational or camping use; and

3. When assembled for the road, has a maximum body width of 102 inches.

NRS 482.1005 “Recreational park trailer” defined.

1. "Recreational park trailer" means a vehicle which is primarily designed to provide temporary living quarters for recreational, camping or seasonal use and which:
 - (a) Is built on a single chassis mounted on wheels;
 - (b) Has a gross trailer area not exceeding 400 square feet in the set-up mode; and
 - (c) Is certified by the manufacturer as complying with Standard No. A119.5 of the American National Standards Institute.
2. Nothing in this section shall be construed to mean that a recreational park trailer is a vehicle which must be registered pursuant to the provisions of this chapter.

NRS 482.101 "Recreational vehicle" defined. "Recreational vehicle" means a vehicular-type unit primarily designed as temporary living quarters for travel, recreational or camping use, which may be self-propelled, mounted upon, or drawn by, a motor vehicle. The term includes a recreational park trailer.

NRS 482.110 "Semitrailer" defined. "Semitrailer" means every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle.

NRS 482.125 "Trailer" defined. "Trailer" means every vehicle without motive power designed to carry property or passengers wholly on its own structure and to be drawn by a motor vehicle.

NRS 482.127 "Travel trailer" defined. "Travel trailer" means a portable structure mounted on wheels, constructed on a vehicular-type chassis primarily designed as temporary living quarters for recreational, camping or travel use and designed to be drawn by another vehicle and designated by the manufacturer as a travel trailer. A vehicle is not a travel trailer if, when equipped for highway use, it is more than 8 feet wide.

NRS 482.134 "Utility trailer" defined. "Utility trailer" means a vehicle, without motive power, designed to carry property or passengers wholly on its own structure, and to be drawn by a motor vehicle. It may not exceed 8 feet in width nor 3,500 pounds in weight.

NRS 482.1345 "Van conversion" defined. "Van conversion" means a vehicular-type unit originally designed and manufactured as a van or enclosed truck, which is modified to be used for travel, camping or recreational use, but which retains the basic silhouette of a van.

NRS 482.205 Registration required for certain vehicles. Except as otherwise provided in this chapter and [NRS 706.188](#), every owner of a motor vehicle, trailer or semitrailer intended to be operated upon any highway in this State shall, before the motor vehicle, trailer or semitrailer can be operated, apply to the Department or a registered dealer for and obtain the registration thereof.

**Appendix II:
Park Model RVs (aka Recreational Park Trailers)
Definition and Use**



Park Model RVs (aka Recreational Park Trailers): Definition and Use

What a Park Model RV is:

A park model RV (PMRV) is a unique trailer-type RV that is designed to provide temporary accommodation for recreation, camping or seasonal use. PMRVs (also sometimes referred to as recreational park trailers) are built on a single chassis, mounted on wheels and have a gross trailer area not exceeding 400 square feet in the set -up mode. They are certified by their manufacturers as complying with the ANSI A119.5 standard for recreational park trailers.

PMRVs are most often used in recreational vehicle campgrounds. They may be owned by the campground and rented to guests or they may be brought in and used exclusively by their owners on a site rented or leased from the campground. They can also be placed by their owners on private property. These units are designed and built to be used for recreational/camping purposes only. They are not meant to be affixed to the property in any way, they do not improve property values in any way, and they are neither designed nor intended by their manufacturers to be used as permanent residences. Park model RVs are titled as motor vehicles by the various states just like other RV types.

What makes PMRVs unique is that they are up to 15 feet in width or 36 feet long with a peaked and shingled or metal roof. Some offer gabled windows, and siding choices of cedar, aluminum, vinyl, masonite or even split logs for a rustic look, while others are made of full solid logs. They are often designed with built-in porches, decks and/or storage areas. Many look like tiny summer cottages. Others look more like traditional but slightly longer RV travel trailers.

Most park model RV owners (67%) locate their unit within several hours of drive time from their primary residences and use them for weekend camping get-aways. Some owners may place their PMRV in a warm climate location and use them as a seasonal/temporary get-away to escape the cold gray winter weather, while others place their PMRVs in cooler climate locations to escape the summer heat and humidity back home.

In the off-season, these units are typically winterized (i.e. have antifreeze in the water lines; and are unusable because water and sewage facilities are not operational). These units are left in “onsite storage” when not being used.

The Recreation Vehicle Industry Association (RVIA) operates a safety standards and inspection program that requires member manufacturers of all recreation vehicles, including park model RVs, to affix a RVIA standards program seal to every unit they build in their factories. This seal indicates the manufacturer’s certification that the unit complies with the requirements of the applicable standards. A park model RV can always be identified by the blue and gold RVIA ANSI A119.5 certification seal (or its predecessor green RPTIA seal) affixed to the right of main door of the unit.



RECREATION VEHICLE INDUSTRY ASSOCIATION

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What a Park Model RV is Not:

Although the distinctive appearance of park model RVs may sometimes lead people to think they look like small manufactured homes, appearances can be deceiving. PMRVs are actually titled and registered just like any other RV. Due to their design, small size and use as recreation, vacation and seasonal units, PMRVs are explicitly excluded from being considered or used as a manufactured home under the codes and regulations of the U.S. Department of Housing and Urban Development (HUD) specifically because they are a type of recreation vehicle (Title 24 § 3282.8(g)).

Park model RVs are built in accordance with the national safety standards set forth under a nationally recognized standard, the American National Standards Institute (ANSI) A119.5 Standard, not the HUD requirements that manufactured homes are mandated to comply with. The key distinction is that manufactured homes are single-family dwellings that are designed and built for *permanent* residency under standards set by the Department of Housing and Urban Development. Park models RVs, as noted, are designed and built to be used by families as a recreational, camping, or seasonal accommodation. PMRVs are not intended for, nor should they be used for, anything other than recreational camping or seasonal use. They are not permanent residences and should never be used as such.

Like RV motor homes, travel trailers and fifth-wheel trailers, park model RVs are built to ensure safety but are not required to meet the building codes or installation codes that stick-built or manufactured homes are required to meet. Although they are sometimes stabilized and/or skirted, they are designed to remain on their axles and wheels, ready for movement and are not connected to the ground by footers, foundations, or columns (some local units of government do require them to be anchored to the ground due to excessive local winds, but even then they can easily be detached in minutes with only hand tools).

PMRVs are not housing. There is no practical difference in the use of PMRVs than travel trailers or fifth-wheel trailers. They are not 'improvements' to campgrounds any more than a travel trailer placed and used in a campground is. They are simply one choice among many in the RV camping environment.

For more information about park model RVs, contact Matt Wald, RVIA Executive Director of Park Model RVs at (703) 620-6003 x. 313 or mwald@rvia.org.