

Personal Property Tax on Park Model Campers

The intent of the following is to provide information to owners of park model campers housed in Saco about the Personal Property Tax bill they will receive or will have just received.

What is this tax:

By State of Maine law, municipalities are allowed to tax park model campers that reside permanently in their community as Personal Property. This means park model campers are being treated similarly to mobile homes for taxation purposes.

Why now:

Such taxation has been allowed for several years, however Saco has only just implemented the program this year.

What are these taxes used for:

Similar to real estate taxes, personal property taxes collected on park model campers are used to fund city services and education costs in the community.

What is the tax rate:

The mil rate, or cost per thousand dollars in value, is the same as for real estate in Saco: \$12.73 for Fiscal Year 2007 (from July 1, 2006 to June 30, 2007). So, if your park model camper is worth \$20,000, you would multiply the mil rate by your value/1000, or \$12.73 by 20, to determine the tax of \$254.60.

How did the City determine the value of each park model camper:

The City researched the original cost of the park model campers using a reference book called the NADA (National Automobile Dealers Association) Recreational Vehicle Appraisal Guide to establish its "market value". Market value is what the park model camper would yield if it were sold on the open market. This is the same resource that is relied upon by municipalities nationwide to determine values for vehicle excise taxes, and it includes most makes and models of park model campers.

The City then factored in depreciation of the park model campers based on age, as well as increases in value due to upgrades, such as decks and other enhancements. Increases in value due to upgrades were calculated as if such an upgrade were made to a traditional home, that is how much more value such an upgrade added to the park model camper.

Was seasonal-only usage factored into the value:

The City did not reduce values of these properties based on seasonality, but instead treated these properties as it does all other seasonal-only use property in the City – based on market value.

Who to contact with questions or concerns:

Dan Sanborn, City of Saco Assessor, (207) 282-1611 – questions about values and ownership
Stephanie Weaver, City of Saco Tax Collector, (207) 282-1032 – questions about payments and address updates

For more information about the City of Saco:

www.sacomaine.org