

**RELATIVE TAX CONTRIBUTIONS OF MOBILE HOME PARKS
AND
COMPARABLE RESIDENTIAL AREAS**

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Mobile homes, mobile home parks and conventional single family residential housing in Florida generate tax revenues for local county and state government. However, the mechanisms for taxing these different property types differ. Mobile homes, not permanently affixed to the land and generally owned by the occupant, are taxed with license tag (decal) fees; fees that vary depending on the length and width of the mobile home. This taxing mechanism was established in 1965 by the Florida Legislature. (Article VII, Section 1(b) of the Florida Constitution prohibits ad valorem taxation of mobile homes). Mobile home parks and conventional single family residential housing, however, are taxed via an ad valorem mechanism. The tax is a product of the property's assessed value (minus exemptions) times a predetermined county millage rate. There is also an insignificant tangible personal property tax paid by mobile home owners and mobile home park owners.

Initially (1965), the unit taxing or tag mechanism was calculated so as to approximate parity between the ad valorem mechanism, used for residential housing, and the tag mechanism. So while the Florida Constitution prohibited ad valorem taxation of mobile homes, the unit tag mechanism attempted to indirectly tax so as to approximate the total tax revenue received by the various taxing bodies as well as the tax burden faced by mobile home owners.

The issue here is not an evaluation of alternative taxing mechanisms for mobile homes, but rather the relative tax contributions of mobile home parks (including the mobile homes within the park) and comparable residential areas. This analysis attempts to answer the question: Do mobile home parks (and the units within) generate as many tax dollars as comparable single family residential areas? Many individuals speculate that county tax revenues would be enhanced if existing county property, now owned and operated as mobile home parks, contained

residential (single family) conventional housing. As one might expect, this "tax argument" is often used by opponents of mobile home park developments.

PURPOSE/SCOPE OF THE STUDY

The purpose of this study is to answer the question: "Do mobile home parks (and the units within) generate as many tax dollars per acre as comparable residential areas." An answer to this question should eliminate or significantly reduce the uncertainty surrounding the relative tax contributions generated by these two forms of land-use - mobile home parks and conventional single family housing.

The concentrations of population living in mobile homes varies significantly across counties in Florida. Therefore, it was necessary to select Florida counties that represent a microcosm of mobile homes and residential ownership. The following counties were chosen for analysis:

1. Pinellas - high density mobile home county, urban and cosmopolitan
2. Orange - medium density mobile home county, urban, smaller cities
3. Leon - low density mobile home county, more rural

The three counties (Pinellas, Orange and Leon) represent a good mix of data. In terms of 1980 tag (decal) registrations, Pinellas County had the largest number of total county level registrations (61,544 tags or 13.3%), while Orange County had a "medium-level" number of registrations (12,110; the county average number of registrations is 6,642), while Leon County had only 3,212 tag (decal) registrations.

In the selected counties only mobile home parks of 100 or more units were chosen for analysis. The exclusion of smaller parks is reasonable given that: (1) small parks have little economic and social impact on their immediate neighborhoods or on their county and local governments, and (2) most new parks and those "on the drawing board" are typically 100 lots or larger. Recreational vehicle parks

and condominium type parks (tenants own the lot upon which their mobile home rests) were also excluded from consideration.

METHODOLOGY

An overview of the procedure used in the study is as follows. Separate random samples of mobile home parks were drawn for Pinellas, Orange and Leon counties. Subsequent to this, the tax contribution for each park in these samples was calculated from the tax records of the local county tax assessor. Then, to correspond with each mobile home park previously chosen, a residential area near the mobile home park was randomly chosen as an area for comparison. The total tax contributions of these residential areas were then calculated from the same county tax assessor's records. The unit of comparison used in this study is "tax dollars per acre."

The rationale for choosing a nearby residential area is based on the presumption that in the absence of the mobile home park, a residential development on that plot of land would in all likelihood be similar to the residential areas now adjacent to the park. Thus, with this data one can compare the tax dollars generated by a mobile home park to the tax dollars generated by a comparable residential area. (i.e., a residential area similar to the one that would have been developed on the mobile home park's acreage had the mobile home park not been developed).

To assure the reliability of the statistics generated by the work effort, statistically determined sample sizes were calculated where necessary. For example, Pinellas county contains many large mobile home parks in a variety of taxing districts with varying residential millage rates. Here the statistically-determined random number of observations (mobile home park/residential area sample size) necessary to make the county level average tax contributions

meaningful was set at 41. In Orange County, all parks (30) of 100 lots or more were examined, while in Leon County, seven out of thirteen large parks were sampled.

In greater detail the following procedure was followed:

1. Sample size was determined for each county, and corresponding quantities of mobile home parks were randomly selected from alphabetized county tax records.
2. For each selected mobile home park the following county level data was collected from either the tax records in the tax assessor's office or from aerial photographs in the property appraiser's office - mobile home park real estate tax, mobile home park tangible personal property tax, total number of lots in the mobile home park, and total park acreage.
3. The aerial photographs were also used to identify developed, nearby (the selected parks) single family residential areas. For each mobile home park, a corresponding residential area was randomly selected from the aerial photographs.
4. The selected residential areas were located on county plat maps and identified as to subdivision name. Ten houses in each area were chosen for analysis. For each house the following data was collected from either the county tax records in the tax assessor's office or from county plat maps in the property appraiser's office - real estate tax, assessed value, lot dimensions, and road dimensions.
5. Two "average" values were determined: average tangible personal property tax (paid by mobile home owners) and average tag fees per unit (paid by mobile home owners). Both values were county averages; determination of these averages will be explained shortly.
6. One final ratio was determined for each park - number of units per acre.

From this six step procedure, sufficient data was collected to determine two values for each mobile home park/residential area combination - tax dollars generated per acre for the selected mobile home parks and tax dollars generated per acre for comparable residential areas.

The gross tax generated per acre for each mobile home park consists of four components:

1. Average Tangible Personal Property (ATPP) Tax (mobile home owners) x number of units per acre = ATPP/acre.

2. Average Tag Fees (ATF) per unit x number of units per acre = ATF/acre.
3. Total Real Estate (TRE) Tax (park owner) ÷ park acreage = TRE/acre.
4. Total Tangible Personal Property (TTPP) Tax (park owner) ÷ park acreage = TTPP/acre.

The last two components (3 and 4) represent the tax revenues paid by the owner while the first two represent those components paid by the mobile home owner/tenant.

It is appropriate to discuss the derivation of the ATPP tax and ATF for each county. However, before doing so let it be noted that mobile home owner/tenants in Leon county do not pay tangible personal property taxes; mobile home owner/tenants in Pinellas and Orange counties do pay taxes on personal (non-real) properties affixed to or used in conjunction with their mobile home (ie. awnings, carports, etc...). The ATPP taxes for Pinellas and Orange Counties were determined by establishing an arithmetic mean value for approximately (50) mobile home owner/tenants randomly selected in each county. The following average values were determined:

<u>County</u>	<u>Average Tangible Personal Property Tax</u>
Pinellas	\$18.45
Orange	\$11.05
Leon	-0-

These values were used for all parks within the corresponding counties.

Calculation of the average tag fee per mobile home proceeded as follows. First, total county tag revenues and total county registrations (tags or decals) were determined for each county in 1980. This is the most recent data collected from the State of Florida, Department of Highway Safety and Motor Vehicles, Tags and Revenue Report. However, total registrations are total tags, where single wide mobile homes pay for one tag and doublewide mobile homes pay for two tags. In addition, the tag fees vary by length. The following tag schedule is excerpted from the 1980 Tags and Revenue Report:

<u>Length Feet</u>	<u>Annual Tag Amount</u>
Up to 35	\$21.00
Over 35-40	\$26.00
Over 40-45	\$31.00
Over 45-50	\$36.00
Over 50-55	\$41.00
Over 55-60	\$46.00
Over 60-65	\$51.00
Over 65	\$81.00

Under this schedule, a double wide of 52 feet in length would pay \$82.00 annually (i.e., two \$41.00 tag/decals). For the purposes of this study, it was necessary to derive from county data (total revenues and tags) the average annual tag fee paid in each respective county. (Neither at the state nor county level is data collected on the number of mobile homes per county.) This average was determined by dividing 1980 total tag revenues by 1980 total registrations (tags) for each county. From here, a weighting scheme was used to determine a weighted average tag fee per mobile home. The weighting scheme reflects the fact that the current stock of mobile homes throughout the state is approximately 40% singlewide and 60% doublewide. This weighting scheme, along with the average tag values, leads to the following approximate average tag fees paid per mobile home in each county.

<u>County</u>	<u>Average Tag Fee (weighted)</u>
Pinellas	\$51.25
Orange	\$62.90
Leon	\$63.01

The only remaining parameter that requires explanation is the number of acres per ten lots of residential homes selected with each mobile home park. The total acreage for all ten lots includes the road in front of each house as it does in the corresponding mobile home park. In the park, the total acreage includes the roads, so for the residential areas the roads were included as well. Total square footage was converted into total acreage. Total property taxes (net of all exemptions) was divided by total acreage to get tax revenue per acre for the residential area.

Simple (unadjusted) tax dollars per acre, however, do not reflect the "total contribution" of mobile home parks vs. comparable single family residential areas. The unadjusted figures (for mobile home parks) must be adjusted for the following discrepancies:

1. Cost savings to county governments.
2. Potential excess benefits received by non-mobile home park dwellers (conventional residential dwellers).
3. Tax revenues generated from the sale of mobile homes vs. conventional residential dwellings. (The tax dollars per acre figures for mobile home parks and for comparable residential areas must both be adjusted in this instance).

The first factor results because mobile home parks pay for the maintenance of the sewer and water conveyance systems and roads contained in the park. These same items in residential areas are maintained by county and local governments. For the purpose of comparing tax contributions between these alternatives (mobile home parks and residential areas), it is necessary to credit the mobile home park with the maintenance expense (per acre) not incurred by the county because the mobile home park is resident in the county. Stated differently, in the absence of a mobile home park, a residential area would necessitate the maintenance of sewer/water conveyance systems and roads by the county. The appropriate credit is the cost per acre of water/sewer and road maintenance incurred by the local/county governments for residential areas. (See Tables L₂, O₂, and P₂). The actual values credited to mobile home park taxes per acre were determined by contacting county officials in each of the selected counties.

The second adjustment item (credit) involves the provision of primary and secondary education. The principal funding source for lower education is local/county tax revenues. Some individuals would argue that disproportionately fewer mobile home households have children that demand and partake of these services. A recent census tends to support this notion. It found .2 children per

mobile home, while conventional housing contributes 1.5 children per household. It is not clear, however, whether a credit should be given mobile home parks for less use of the school systems. One could argue that the direct users of the service (i.e., school age children) and their immediate families are not the only recipients of benefits from the educational process. In general, "all of society" benefits from a better educated populace. Under this argument, adjustments may become dubious due to the external or social benefits of public education. This philosophy is why childless taxpayers, taxpayers with school age children attending private schools and commercial property taxpayers do not receive tax credits for not (directly) using the public school system. However, as stated earlier, this argument is debatable. Many taxpayers may doubt the extent of the external, social benefits realized here and prefer a tax credit mechanism for non-users of public education. In this way, non-user households could feasibly continue to pay for the indirect benefits of the public education system but avoid the costs of direct benefit. The addition of a "school system use" credit is reflected in Tables L₄, O₄, and P₄. The value of the credit was derived by contacting officials in each county to determine educational costs per student.

The last adjustment factor concerns taxes resulting from the sale of mobile homes and residential houses. The sale of mobile homes generates a 4.0% sales tax (the sale of real estate is exempted from the state sales tax). These dollars flow into the state General Revenue Fund and are redistributed to the counties in a complex (but presumably disproportionate) fashion. An estimation of the sales tax contribution per acre of mobile home sales (and resales) is as follows:

1. Mobile homes turnover (resold) every X years.
2. The average value at resale equals Y.
3. The sales tax at resale equals Z = (0.04.Y)
4. The annualized sales tax per unit equals (Z/X).

5. The tax contribution per acre equals the number of units per acre times (Z/X).

This figure is credited to the tax dollars per acre figure for mobile home parks.

See Tables L₃, O₃ and P₃.

Taxes generated by the sale of residential housing are the documentary stamp tax (on deeds and notes) and the intangible tax (on mortgages). Given these tax rates, an estimated sale price for the typical house adjacent to the selected mobile home parks, and a HUD estimate that houses now turnover on average every 7 years, it was possible to estimate a credit for "taxes related to the sale of housing" per acre to be added to the tax dollars per acre figure for residential housing (generated earlier). See Tables L₃, O₃, and P₃.

DATA ANALYSIS AND FINDINGS

The following are summary statistics comparing tax revenues generated by randomly selected mobile home parks and corresponding residential areas in Pinellas, Orange and Leon counties. For comparative purposes, tax dollars per acre was selected as the unit of measurement. Data for each county will be presented individually comparing, first, unadjusted mean (average) tax dollars per acre for sampled mobile home parks and residential areas. Various (3) other comparisons are drawn using adjusted average tax dollars per acre for the same areas. The adjustments are additions (or credits) to the sampled mean values and are necessary for meaningful comparisons of tax revenues. However, the justifications for making certain adjustments are not uniformly accepted by everyone. Therefore, the summary statistics are presented in such a fashion that the reader can examine the unadjusted mean comparison as well as the three adjusted mean comparisons.

The statistical methodology of this study involves determining whether a "statistically significant" difference exists between the average tax dollars per

acre for sampled mobile home parks and corresponding residential areas. When a difference exists between these mean values, the difference can be "real" or the difference can be due to sampling error (i.e., due only to the selection of certain parks, and not others, as sample elements). Fortunately, the statistical "t" test is available to determine if the observed difference is due to sampling error.

The following simplified example will serve to clarify this concept. Column A and B contain hypothetical data for two populations; the sum of both A and B is 56 and the corresponding (population) averages are both 11.2. However, if samples were drawn in the form of A_1 and B_1 , and their corresponding sample averages calculated, there exists a difference of 2.33 between them ($12.00 - 9.67 = 2.33$). In the example, it is known that no actual difference exists between the population means, but due to a random sampling error, the representative or sample average shows a difference. The "t" test can be invoked to reveal the likelihood of the 2.33 difference being a sampling error (or a statistically significant difference between sample averages).

Example

<u>Population A</u>	(A_1)	<u>Population B</u>	(B_1)
10	10	13	13
8	8	16	16
11	<u>11</u>	7	<u>7</u>
12	29	10	36
<u>15</u>	(29/3 = 9.67)	<u>10</u>	(36/3 = 12.00)
56		56	
(56/5=11.2)		(56/5=11.2)	

LEON COUNTY

Table L_1 concerns the unadjusted tax dollars per acre for the randomly selected mobile home parks and corresponding residential areas in Leon County. The sample averages, as well as the minimum and maximum values, are displayed below each column of observations. Here the averages reflect the mean tax dollars

Table L₁

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR MOBILE HOME PARKS
AND COMPARABLE RESIDENTIAL AREAS, LEON COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre</u>	<u>Residential Taxes Per Acre</u>
	L1 \$657	\$388
	L2 534	824
	L3 241	741
	L4 916	574
	L5 594	1180
	L6 683	74
	L7 412	544
Mean:	\$576.14	\$ 617.85
Minimum:	241.00	74.00
Maximum:	916.00	1180.00
	<u>"t- test" Statistics</u>	
Mean Difference ^a :	-41.71	
Standard Error:	172.05	
t-Value:	-0.24	
Degrees of Freedom:	6	

^aMean difference is for 576.14 - 617.85 = -\$41.71.

per acre for seven mobile home parks and (seven) corresponding residential areas. The difference of \$41.71 per acre was tested via the "t" test (at the $\alpha = .05$ level); the lower portion of Table L₁ shows the results of this analysis. It is concluded that there is no statistically significant difference between these sample means; the \$41.71 per acre differential is due to random sampling error. The tax dollars generated per acre by mobile home parks and comparable single family residential areas are statistically equal.

Table L₂ shows the first of three adjusted mean comparisons. Here the average tax dollars per acre for the residential areas are compared with the average tax dollars per acre for mobile home parks adjusted by a credit for sewer, water and road maintenance. The "t" test statistic is shown at the bottom of Table L₂; here the difference of \$166.00 ($\$783.85 - 617.85 = \166.00) is not statistically significant. The mobile home parks' tax revenue per acre is (on average) equal to the corresponding residential areas' tax contribution.

Table L₃ compares the mean tax dollars per acre of mobile home parks and residential areas adjusted by the estimated annualized sales tax contributions of mobile homes and the estimated taxes associated with the sale of conventional residential housing (documentary stamp tax and intangible tax). Here the positive differential of \$853.14 per acre (in favor of mobile home parks) was found to be statistically significant at the $\alpha = .05$ level. There is a difference.

Table L₄ compares the unadjusted residential tax contribution per acre with the mobile home park tax per acre contribution adjusted positively for the education issue. The positive mobile home park differential of \$4426.86 per acre was found to be statistically significant. There is a difference.

ORANGE COUNTY

In Orange County thirty-one mobile home parks and corresponding residential areas were examined. The unadjusted taxes per acre were estimated and appear in Table O₁; corresponding average, minimum and maximum values are shown below each column. The "t" test indicates that the \$136.29 per acre difference between the sample means is not statistically significant, again at the $\alpha = .05$ level. Both mobile home parks and residential areas contribute equally.

Table O₂ depicts a difference between the average residential taxes per acre and the average mobile home park taxes per acre adjusted for sewer, water and road maintenance. The difference is \$111.04; however, the "t" test indicates that the difference is due to sampling error. There is no statistically significant difference between these average values.

Tables O₃ and O₄ reflect mean values adjusted for the state sales tax (4%) on mobile home sales and the documentary stamp tax/intangible tax on home sales (Table O₃) and the credit for school system use (Table O₄). The sales tax differential is \$1095.46 and the education differential is \$4334.74; both in favor of mobile home parks. The "t" test indicates that these differences are significant. A difference exists.

PINELLAS COUNTY

The patterns identified in Leon and Orange counties again resurface in Pinellas County. The difference of \$245.70 between the unadjusted average tax dollars per acre for mobile home parks and corresponding residential areas is not statistically significant (See Table P₁). The difference between the mobile home park average tax dollars per acre credited for sewer, water and road maintenance and the unadjusted residential area average is also not statistically significant (at the $\alpha = .05$ level). This data is shown in Table P₂. In these first two comparisons, it

Table L₂

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR ADJUSTED MOBILE HOME
PARKS (sewer, water and road maintenance) AND
UNADJUSTED RESIDENTIAL AREAS, LEON COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre With Credit for Sewer, Water and Road Maintenance</u>	<u>Residential Taxes Per Acre</u>	
	L1	\$863	\$388
	L2	751	824
	L3	439	741
	L4	1209	574
	L5	805	1180
	L6	834	74
	L7	586	544
Mean:	\$783.85	\$ 617.85	
Minimum:	439.00	74.00	
Maximum:	1209.00	1180.00	

"t-test" Statistics

Mean Difference ^a :	166.00
Standard Error:	172.68
t-value:	0.96
Degrees of Freedom:	6

^aMean difference is for 783.85 - 617.85 = \$166.00.

Table L₃

COMPARISON OF TAX DOLLARS GENERATED
 PER ACRE FOR ADJUSTED MOBILE HOME
 PARKS (sales tax) AND ADJUSTED RESIDENTIAL
 AREAS (documentary stamp/intangible tax), LEON COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre With Sales Tax Credit</u>	<u>Residential Taxes With Documentary Stamp and Intangible Tax Credit</u>	
	L1	\$1791	\$557
	L2	1542	1050
	L3	601	906
	L4	2716	720
	L5	1638	1345
	L6	1997	168
	L7	1132	699
Mean:	\$ 1631.00	\$ 777.86	
Minimum:	601.00	168.00	
Maximum:	2716.00	1345.00	

"t-test" Statistics

Mean Difference ^a :	853.14
Standard Error:	322.39
t-Value:	2.65
Degrees of Freedom:	6

^aMean difference is for 1631.00 - 777.86 = \$853.14.

Table L₄

COMPARISON OF TAX DOLLARS GENERATED
 PER ACRE FOR ADJUSTED MOBILE HOME PARKS
 (education credit) AND UNADJUSTED RESIDENTIAL
 AREAS, LEON COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre With Education Credit</u>	<u>Residential Taxes Per Acre</u>
	L1 \$5355	\$388
	L2 7610	824
	L3 6012	741
	L4 3642	574
	L5 5263	1180
	L6 2191	74
	L7 5240	544
Mean:	\$ 5044.71	\$ 617.85
Minimum:	2191.00	74.00
Maximum:	7610.00	1180.00
	<u>"t-test" Statistics</u>	
Mean Difference ^a :	4426.86	
Standard Error:	576.16	
t-Value:	7.68	
Degrees of Freedom:	6	

^aMean difference is for 5044.71 - 617.85 = \$4426.86.

Table 0₁

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR MOBILE HOME PARKS
AND COMPARABLE RESIDENTIAL AREAS, ORANGE COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre</u>	<u>Residential Taxes Per Acre</u>	
	01	\$1011	\$955
	02	228	771
	03	772	1587
	04	920	642
	05	674	712
	06	674	469
	07	486	953
	08	470	3084
	09	981	708
	010	1016	718
	011	834	885
	012	781	630
	013	774	913
	014	1102	1914
	015	1174	1209
	016	1647	1239
	017	1180	891
	018	1222	2721
	019	2551	1106
	020	2401	885
	021	2177	1672
	022	884	2343
	023	1817	998
	024	1102	1394
	025	344	359
	026	1569	2656
	027	1104	1120
	028	833	709
	029	680	759
	030	793	1288
Mean:	\$ 1073.37	\$1209.66	
Minimum:	228.00	359.00	
Maximum:	2551.00	3084.00	

"t-test" Statistics

Mean Difference ^a :	-136.29
Standard Error:	151.31
t-Value:	-0.90
Degrees of Freedom:	30

^aMean difference is for 1073.37 - 1209.66 = -\$136.29

Table 0₂

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR ADJUSTED MOBILE HOME
PARKS (sewer, water and road maintenance) AND
UNADJUSTED RESIDENTIAL AREAS, ORANGE COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre With Credit for Sewer, Water and Road Maintenance</u>	<u>Residential Taxes Per Acre</u>
01	\$1204	\$955
02	410	771
03	972	1587
04	1119	642
05	972	712
06	873	469
07	681	953
08	681	3084
09	1179	708
010	1212	718
011	1079	885
012	979	630
013	1029	913
014	1314	1914
015	1470	1209
016	1845	1239
017	1554	891
018	1521	2721
019	2732	1106
020	2623	885
021	2431	1672
022	1106	2343
023	2021	998
024	1438	1394
025	841	359
026	1868	2656
027	1406	1120
028	1054	709
029	1015	759
030	992	1288
Mean:	\$ 1320.70	\$1209.66
Minimum:	410.00	359.00
Maximum:	2732.00	3084.00

"t-test" Statistics

Mean Difference ^a :	111.04
Standard Error:	151.04
t-Value:	0.74
Degrees of Error:	29

^aMean difference is for 1320.70 - 1209.66 = \$111.04.

Table 0₃

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR ADJUSTED MOBILE HOME
PARKS (sales tax) AND ADJUSTED RESIDENTIAL
AREAS (documentary stamp/intangible tax), ORANGE COUNTY (1980)

	<u>Mobile Home Park Taxes Per Acre With Sales Tax Credit</u>	<u>Residential Taxes With Documentary Stamp and Intangible Tax Credit</u>
01	\$2307	\$1115
02	462	945
03	1726	1747
04	2162	849
05	1646	848
06	1664	624
07	1224	1127
08	1028	3225
09	2205	873
010	2294	906
011	1914	1082
012	1843	795
013	1782	1125
014	2542	2036
015	2524	1345
016	3843	1404
017	2602	1103
018	2824	2876
019	6025	1332
020	6235	1082
021	4931	1935
022	2072	2540
023	4463	1167
024	2326	1549
025	884	624
026	3621	2943
027	2310	1355
028	1859	921
029	1600	947
030	1819	1453
Mean:	\$ 2491.23	\$1395.77
Minimum:	462.00	624.00
Maximum:	6235.00	3225.00

"t-test" Statistics

Mean Difference ^a :	1095.46
Standard Error:	266.56
t-Value:	4.11
Degrees of Freedom:	29

^aMean difference is for 2491.23 - 1395.77 = \$1095.46.

Table 0₄

COMPARISON OF TAX DOLLARS GENERATED
PER ACRE FOR ADJUSTED MOBILE HOME PARKS
(education credit) AND UNADJUSTED RESIDENTIAL
AREAS, ORANGE COUNTY (1980)

	Mobile Home Park Taxes Per Acre With Education Credit	Residential Taxes Per Acre	
	01	\$4734	\$955
	02	6018	771
	03	4999	1587
	04	6379	642
	05	4053	712
	06	4689	469
	07	5534	953
	08	4617	3084
	09	4983	708
	010	5760	718
	011	6200	885
	012	5021	630
	013	6750	913
	014	3288	1914
	015	3996	1209
	016	4218	1239
	017	6546	891
	018	4336	2721
	019	5387	1106
	020	3713	885
	021	7388	1672
	022	6091	2343
	023	3880	998
	024	4772	1394
	025	8890	359
	026	8658	2656
	027	7610	1120
	028	6782	709
	029	5954	759
	030	5086	1288
Mean:	\$ 5544.40	\$1209.66	
Minimum:	3288.00	359.00	
Maximum:	8890.00	3084.00	

"t-test" Statistics

Mean Difference ^a :	4334.74
Standard Error:	294.33
t-Value:	14.73
Degrees of Freedom:	29

^aMean difference is for 5546.40 - 1206.66 = \$4334.74.

can be concluded that there is no difference between the average tax dollars per acre generated by mobile home parks and corresponding residential areas.

Tables P₃ and P₄ indicate that mobile home park average tax revenues per acre are statistically greater than the residential areas they were compared with. For the adjusted (sales tax) mobile home park average and the adjusted (documentary stamp/intangible tax) residential area averages the difference is \$1034.86 per acre. The difference between the unadjusted residential area averages and the mobile home averages adjusted for school system use is \$6452.46 per acre. The "t" test indicates that both of these differences are significant. The mobile home park tax contribution is greater for these comparisons.

GENERAL FINDINGS

From this analysis it can be concluded that in the three counties examined, no statistically significant difference exists between the tax dollars per acre generated by mobile home parks and comparable residential areas with respect to:

- o Unadjusted sample means (no credits applied)
- o The unadjusted residential mean when compared to an adjusted mobile home park mean (sewer, water and road maintenance credit)

In addition, it can be concluded that for the three counties examined mobile home park average tax dollars per acre exceeded the same for corresponding residential areas for the two comparisons:

- o Adjusted mobile home park mean (sales tax credit) to an adjusted residential area mean (documentary stamp tax and intangible tax credit).
- o Unadjusted residential area mean to an adjusted mobile home park mean (school system use credit).

It is anticipated that this pattern would prevail in most Florida counties; however, deviation may occur on a site by site basis. Any deviation on a county wide basis in any Florida county is highly unlikely.