



## General information

Each manufactured home park owner or operator **must** file a registration with the Tax Department on Form RP-233, *Manufactured Home Parks Registration Form*. The registration **must** include the names of all owners of the park, the name of the primary contact, the names of all adult residents of the park, the total monthly rent for each lot, all services provided by the park owner to the residents, and a copy of all current manufactured home park rules and regulations. If your park rules and regulations have **not** changed since the last registration, then you do not need to provide a new copy.

## Definitions

*Manufactured home park* means a contiguous parcel of privately-owned land that is used for the accommodation of three or more manufactured homes occupied for year-round living.

*Manufactured home* means a structure, transportable in one or more sections, which in the traveling mode, is eight body feet or more in width or forty body feet or more in length, or, when erected on site, is three hundred twenty or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning, and electrical systems contained therein.

The *Primary contact* is the person designated by the park owner as an agent on the premises or near the manufactured home park to ensure the availability of emergency response actions in matters affecting the health, safety, well-being, and welfare of manufactured home residents in the park. This information should also be posted in a clearly visible location in the park.

*Facility ID* is the identification number provided by the Division of Housing and Community Renewal (HCR). If you do not have a facility ID number, contact HCR at 1-800-432-4210.

A *rent-to-own contract* means an agreement between a park owner or operator and a renter that, after a specified time or other contingency, the renter will take ownership of the rented home.

*Seasonal properties* means the park location has mobile homes that are owned/rented for a full calendar year but are unoccupied for a portion of that calendar year.

## Who must register

All manufactured home parks located within New York State must register their park, lot, and resident information to ensure that the most up-to-date information is on file.

## When to register

You must register your park information twice each year. All manufactured home parks must register on or before January 1 **and** July 1 each year. Each manufactured home park may submit their registrations **up to 30 days** before the due date of each registration period.

## Violations

Failure to provide the required information may subject you to civil penalties under the Real Property Law of up to \$2,000 for each violation against each defendant plus direct restitution. If a court determines that a violation of Real Property Law

section 233 has occurred, it may impose an additional civil penalty of up to \$1,500 for each such violation.

## Signature of park owner or primary contact

Enter the name, date, signature, and daytime contact phone number of the park owner or primary contact certifying the information on Form RP-233.

Mail your completed Form RP-233 and any required attachments to:

**NYS TAX DEPARTMENT  
MANUFACTURED HOME PARKS REGISTRATION UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0857**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

**Note:** If your registration form is incomplete or is not signed, we will return it to you.

## Need help?

Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

Facility ID inquiries (HCR): 1-800-432-4210

Other registration inquiries: 518-457-2036

To order forms and publications: 518-457-5431

Text Telephone (TTY) Dial 7-1-1 for the New York Relay Service

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.