Always taxable unless exempt by meeting all six (6) of the following requirements:

1. Designed primarily for temporary living quarters connected with recreational, camping, travel, or seasonal use.
2. Gross trailer area in set-up mode is 400 square feet or less.
3. Not held or used to produce income.
4. Built on a single chassis mounted on wheels.
5. Not substantially affixed to the real estate.
6. Certified by the manufacturer as complying with ANSI A119.5.

IF ALL SIX ARE MET = EXEMPT.
IF ANY ITEM IS NOT MET = NOT EXEMPT.