Background Paper 81-4

MOBILE HOME TAXATION

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I

INTRODUCTION

When house or automobile trailers first made their appearance on the American scene in the late 1920's, their taxation presented no new problems. They were universally considered personal property and taxable as such under most state laws or local ordinances imposing a personal property tax.

Many changes have taken place in the last 50 years. The vehicle that is towed from place to place is now called a travel trailer, while the structure that is usually intended to make only one trip, to a residential site, is called a mobile home. The mobile home has had a dramatic impact on the housing market and has raised new issues concerning taxation.

With the soaring costs of conventional homes, many Nevadans are seeking alternate forms of housing which can meet their needs at more modest price levels. A viable option for many has been the mobile home. In 1970, the U.S. Bureau of the Census counted 20,662 mobile homes in Nevada. The department of taxation advises that the current figure is approximately 51,000. The 1980's should see continued growth in mobile homes in Nevada - especially if the MX system is deployed primarily in the proposed 12-county Nevada and Utah deployment region. If this occurs, the Air Force estimates that the net increase in MX related mobile home housing in Nevada could be over 10,000 mobile homes by 1986. This growth in mobile homes and any changes in their method of taxation or assessment could affect greatly state and local revenues. This paper provides a brief review of recent events relating to mobile home taxation in Nevada. The primary focus is mobile home valuation for tax purposes.

II

OVERVIEW OF MOBILE HOME TAXATION IN NEVADA

A mobile home in Nevada is subject to sales and use taxes and to either the ad valorem personal property or real property tax depending on whether its running gear is removed, it is permanently affixed to land which is owned by the owner of the mobile home and other conditions are met. Mobile homes are also subject to registration and licensing fees if they are moved over public highways.

Mobile Home Depreciation Schedules

Historically, mobile homes have been valued for assessment purposes in Nevada based on various depreciation schedules. These schedules have been modified to meet the changing nature, use, quality and life expectancy of the homes. The schedules have also been the subject of much controversy and legislative concern, especially in the mid to late 1970's.

In the 1971-72 tax year, county assessors used a straight line 8 percent depreciation schedule based on a 10-year life with a 20 percent residual value. Under this schedule, mobile homes were depreciated 8 percent each year for 10 years, at which time they reached "20 percent good." Mobile homes then remained at "20 percent good" for tax purposes for the balance of their lives.

A revision of this schedule took place during the 1972-73 tax year when market data indicated that mobile homes were experiencing a marked depreciation in their early years and that their service lives were actually longer than 10 years. Sales data at that time indicated that the actual service life of a typical mobile home was closer to 20 years, and that most mobile homes were selling at a price well above 20 percent of their original retail price at that age.

The mobile home depreciation schedule was revised again during the 1973-74 tax year. Sales data from Nevada's counties used for the first time and from the "Official Mobile Home Market Report" showed that mobile homes were depreciating less rapidly in their early years and so the 1972-73 schedule was adjusted to "curve" less sharply in those years. Since the 1973-74 tax year, the same basic depreciation schedule has been used in Nevada to value mobile homes for personal property tax purposes.*

Mobile homes which are classified as real property pursuant to the provisions of NRS 361.244 are valued by assessors according to NRS 361.227 as is all other real property.

1973-74 Legislative Interim Study of Mobile Home Taxation

Concern about issues pertaining to mobile home taxation surfaced during the 1973 legislative session and that legislature passed Assembly Concurrent Resolution No. 35 which directed the legislative commission to study the methods, procedures and bases of taxation of mobile homes. The resolution expressed the legislature's belief that such a study was necessary to ensure that mobile homes be taxed

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*The appendix contains the Nevada tax commission's current instructions for the assessment of mobile homes.

fairly and to bring about the maximum permissible revenue for the state. The legislative commission's subcommittee which studied the matter* made the following seven recommendations:

1. That ad valorem property taxation of mobile homes be retained.

2. That all mobile homes be assessed and taxed as real property at the option of the owner, but the taxes so assessed should not become a lien on land owned by anyone other than the mobile home owner.

3. That mobile home owners be granted similar benefits in the quarterly payment of property taxes and a redemption period for delinquent taxes as are enjoyed by other homeowners. The increasing permanence of mobile homes has become such that differentiation of the basis of mobility has lost much of its vitality.

4. That stratified depreciation for mobile homes be studied now with the object of implementation in the near future.

5. That the city-county relief tax generated by mobile homes be returned to the county of placement if different from the county of sale to help finance community services.

6. That a 5-day trip permit issued by the county assessor replace the current license plate to close off present opportunities for "skipping."

7. That the Nevada tax commission "computerize" its valuation program for mobile homes. Computerization is now warranted by the rapid growth in Nevada's mobile home population.

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*The final report of the subcommittee is LCB Bulletin No. 119. This bulletin provides a comprehensive discussion of mobile home taxation in Nevada and elsewhere and covers such topics as valuation, methods of mobile home taxation, bases of mobile home taxation and basic policy considerations in mobile home taxation.

Most of these recommendations have been carried out:

(1) The ad valorem property taxation of mobile homes has been retained; (2) A.B. 211 passed by the 1979 legislature permits certain permanently affixed mobile homes to be assessed and taxed as real property; (3) In counties having populations over 100,000 mobile home owners may pay their taxes quarterly (see NRS 361.483) and mobile homes constituting real property are provided a 2-year redemption period prior to the sale for delinquent taxes (see NRS 361.565), and; (4) A trip permit system has been put into effect to close off opportunities for "skipping" (see NRS 489.601).

Conversely, however, the Nevada tax commission has never computerized a valuation system for mobile homes. According to the department of taxation, $40,000 was appropriated to the 1975-77 fiscal year department budget. This money was not used and it reverted to the general fund in 1978. Moreover, the 1975 legislature, through A.B. 224 (chapter 587, Statutes of Nevada 1975) required the Nevada tax commission to classify all mobile homes in the state on the basis of those factors which most closely determine their service lives and fix and establish their value for assessment purposes. As discussed later, the tax commission took no action to modify the mobile home depreciation schedule until December, 1980.

1979-80 Interim Study of the Problems of Owners and Renters of Mobile Homes

Mobile home taxation issues resurfaced during a legislative commission subcommittee study of the problems of owners and renters of mobile homes during the recent legislative interim. The interim report recommends that mobile homes treated as real property be exempt from sales tax and that the depreciation schedule for mobile homes be revised. In referring to the existing depreciation schedule, the subcommittee's report says, in part:

> According to several witnesses, the tax commission's existing mobile home depreciation schedule is outdated and based on faulty assumptions concerning the time frame within which mobile homes depreciate in value and the rate at which they depreciate. Presentations to the subcommittee indicate that certain mobile homes actually appreciate in value. Some persons appearing before the subcommittee pointed out that new mobile home tax appraisal guides, such as the National Automobile Dealers Association's "Mobile Home Appraisal Guide," could be of use to the tax commission in revising its mobile home depreciation schedule * * *.

> * * *No matter what guide is used, the subcommittee believes that the department of taxation's mobile home depreciation schedule needs to be updated * * *.
>
> * * *A revised mobile home depreciation schedule will help dispel the view that mobile home owners are not "paying their fair share" and also provide for more equitable taxation of all property owners during this time of concern about equitable and appropriate tax levels.*

III

RECENT TRENDS IN MOBILE HOME VALUES

Recent studies show that contrary to most depreciation schedules in use for tax purposes, mobile homes appreciate in value in most states.**

The degree of appreciation appears to be related to several factors including age, size, location, upkeep and maintenance, original quality of the home, supply and demand for housing within a particular area and turn-over rate.

A 1979 study by Foremost Insurance Company found that, nationwide, double-wide mobile homes appreciate between 4 and 10 percent per year. A similar study by the Arizona Manufactured Housing Association indicates that the average mobile home appreciates about 6 percent per year, while newer homes increase more than 12 percent.***

The Foremost study said that the level of appreciation is also affected to some degree by geographic area within the United States which Foremost breaks down into: Type 1 - Rapid Appreciation, Type 2 - Steady Increase, and Type 3 - Depreciation. States with "rapid appreciation" include

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*See pages 16 and 17 of LCB Bulletin No. 81-9, The Problems of Owners and Renters of Mobile Homes, which was prepared pursuant to A.C.R. 3 of the 1979 legislative session.

**See "Old Myth Laid to Rest: Mobile Homes Appreciate in Value." Manufactured Housing Dealer, (January 1980) and "States Reconsider Mobile Home Taxation." The Wall Street Journal, (November 26, 1980).

***See the Wall Street Journal article referenced in the previous note.

Alaska, Arizona, California, Florida, New Jersey, Oregon and Washington. California's rate is extremely high, 10-15 percent per year, no matter the size of the home. Colorado, Idaho, Montana, Nevada, New Mexico, and Utah are classified by the Foremost study as "steady increase" states. In certain states in the east and south, such as Alabama, Delaware, Georgia, Maine, North Carolina, Vermont and others, mobile homes still depreciate, according to the Foremost study. Significant factors determining the rate of appreciation of a mobile home are availability of park spaces and the degree to which restrictive zoning laws exist. There is a definite positive correlation, the Foremost study says, between park space availability and increasing mobile home values.*

California recently modified its laws and regulations affecting the taxation and assessment of mobile homes to reflect the changing value of mobile homes. For many years, mobile homes in California were subject to the state's vehicle licensing fee law, which is in lieu of local property taxes. During the 1979 portion of its 1979-80 regular session, the California legislature enacted two bills, A.B. 887 and S.B. 1004 (chapters 1160 and 1180 of the statutes of 1979) which subjected certain mobile homes to property taxation. Under the laws, all new mobile homes sold after July 1, 1980, are subject to property tax. Older homes are still licensed and are only required to pay in lieu fees. If paypayment of those fees becomes delinquent for more than 120 days, however, the homes then go on the property tax roll. Moreover, all mobile homes that are permanently affixed to real property become subject to property taxation as real property regardless of the date of sale. California's new mobile home tax laws also provide sales tax reductions and exemptions for the sale of mobile homes.

Concomitant with California's legislative change to its mobile home taxation laws was the development by the California State Board of Equalization of new mobile home assessment standards. These standards address bases of cost and a classification system which is designed to coincide with California's single-family residential quality class system. Under the new mobile home valuation system, the value of each mobile home must be determined by an actual physical inspection of the home. Factors

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*The shortage of mobile home spaces in certain mobile home parks in Nevada and restrictive zoning ordinances are addressed in LCB Bulletin No. 81-9, <u>The Problems of Owners and Renters of Mobile Homes</u>.

considered include square foot replacement cost, individual components, accessories and "upgrades" and the condition of the home. California's new appraisal guide contains a depreciation schedule, which declines to 44 percent good after 25 years but cautions:

> The depreciation table in this manual is suggested as a guide to appraisers. The percentage rates are applicable to the replacement cost estimates and no minimum percent good is intended. They are averages based upon an analysis of actual market purchase price information, and revisions to the table may be necessary as more market data becomes available.
>
> The percentages only apply to mobile homes in average condition. A separate adjustment should be considered for deferred maintenance (cost to cure).
>
> It is strongly suggested that the appraiser carefully evaluate the effective age of the mobile home. This is a critical adjustment that will dramatically affect the cost approach. Investigation has shown that the condition of the mobile home may have a greater influence on value than age.*

IV

RECENT TAX COMMISSION ACTIONS REGARDING MOBILE HOME VALUATION IN NEVADA

According to an October 6, 1980 report by the division of assessment standards, the department of taxation took several actions from 1975 to 1978 in response to the passage of A.B. 224 of the 1975 legislative session (see NRS 361.325(1)(b)) which requires it to "classify all mobile homes on the basis of those factors which most closely determine their service lives for assessment purposes." The report, "DOAS Report on Mobile Homes for the Nevada Tax Commission, October 6, 1980," says certain of those actions included the following:

*See page 20 of the California State Board of Equalization's publication entitled Mobile Homes.

- Obtained * * *(information) from different firms or agencies involved in appraisal work outlining their methods of mobile homes appraisal and classification methods used.

- Obtained * * *(information) from mobile home builders concerning "quality grade" of their homes by model names.

- Obtained * * *(information) from mobile home dealers throughout the state concerning suggested appraisal methods for mobile homes and possible methods of classification.

- Obtained * * *(information) from many states outlining their methods presently under use to appraise mobile homes, and specific classification systems utilized.

- Investigated alternative methods of obtaining suggested retail price of mobile homes.

- Investigated a stratified or classification system of depreciation schedules based upon the Marshall Swift classification system.

- Investigated the National Automobile Dealers Association (NADA) system of valuing mobile homes.

- Polled county assessors on their reactions to NADA and obtained appraisal comparisons between the NADA system and the depreciation schedule originally adopted in 1973-74, and between actual market sales.

- Analyzed 350 sales from several counties in a study requested by the Nevada tax commission to compare differences between the present depreciation schedule, the NADA system, and actual market sales. The NADA system was recommended tentatively for approval by the department of taxation.*

In late 1978, the department presented its findings on the National Automobile Dealers Association's stratified system for valuing mobile homes to the Nevada tax commission. According to correspondence from the department of taxation, The Nevada tax commission did not adopt the system because of the perceived cost to the counties.**

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*See pages 4 and 5 of the DOAS Report on Mobile Homes for the Nevada tax commission, October 6, 1980.

**See memorandum dated December 22, 1980, from Jeanne Hannafin, deputy executive director of the department of taxation, to Donald A. Rhodes, chief deputy research director. The subject of the memorandum is "Valuation of Mobile Homes for Taxation Purposes".

The mobile home valuation matter was once again considered by the Nevada tax commission at an October 6, 1980 meeting. At that time the department of taxation's division of assessment standards submitted a series of valuation methods which it believed could be used to achieve the legislative mandate contained in A.B. 224 of the 1975 legislative session (see NRS 361.325(1)(b)) and to provide a realistic valuation of all mobile homes in Nevada.*

According to correspondence from the department of taxation, the commission was impressed with a proposal based on the California system but felt that it would place expanded responsibility on the county assessors by requiring physical inspection of all mobile homes. Accordingly, it directed staff to meet with the assessors prior to taking any action and also directed that additional comments and advice be solicited from the general public.

A meeting was held with the assessors in November and a public hearing was conducted on December 2, 1980. The assessors expressed several concerns about the proposed system, including the cost and the need for additional manpower to carry it out. The department advises, however, that there was a consensus among the assessors that the new system would provide an equitable and accurate method for the valuation of mobile homes.

Certain members of the public, the department of taxation says, expressed the opinion that the proposed mobile home valuation system would cause unfair taxation of mobile homes and exacerbate existing inequities in the tax laws and regulations. According to the department, the following are the major concerns expressed by the public about mobile home taxation in Nevada:

- Mobile homes, as personal property, are subject to sales tax, both upon original purchase and, if through a broker or dealer, on resales.

- Accessories or appurtenances such as skirting or steps, while required to be valued for property tax purposes, are often reduced to scrap value upon any relocation of the mobile home.

*The DOAS Report, referenced earlier, discusses these approaches which include "non-physical approach methods," such as the system currently in use and various "physical appraisal methods" including the NADA Complete Appraisal System, and the Marco, Marshall Swift and California systems.

- Services received from local governments by mobile home residents are not equal to those received by the owner of a conventional home, (i.e.: individual street maintenance, street lighting, etc.)*

After weighing these comments and presentations, the Nevada tax commission decided, at the December 2, 1980, meeting, to adopt the department's proposal which is similar to California's mobile home classification system.

The tax commission determined that the new system should be put into effect on July 1, 1982, for those mobile homes on the unsecured roll and on July 1, 1983, for those on the secured roll. These dates were chosen, the department of taxation advises, to provide the county assessors 18 months to prepare the necessary computer programs and budgets and to hire the necessary personnel to make the physical inspections of mobile homes.

According to a December 22 memorandum from the department of taxation to the research division:

> The new system provides for valuation of mobile homes based on the following factors:
>
> (a) Cost per square foot
> (b) Quality
> (c) Condition
> (d) Accessories* * *
>
> * * *The new method of appraisal will substantially increase the assessments of mobile homes, particularly older models. It will create a more equitable and uniform method of assessment which will shift some of the tax burden presently borne by "stick-housing" to mobile home owners. (See December 22, 1980, memorandum referenced earlier.)

V

SUMMARY AND CONCLUSION

The ideal tax system strives towards the goal of horizontal equity: the property tax should affect equally all those who own similar kinds of property of the same value. There are disagreements over the similarities and dissimilarities between mobile and conventional homes. Those disagreements

*See December 5, 1980, letter from Roy E. Nixon, executive director of the department of taxation to Andrew P. Grose, research director.

are becoming less pronounced, however, with the changing appearance, construction and expected life of mobile homes. Mobile homes must be built in accordance with a federal standard which is substantially equivalent to the codes adhered to by local jurisdictions for site built housing.*

In Nevada, although certain mobile homes may be classified as real property, most mobile homes are classified as personal property and conventional homes are classified as real property. Both are assessed and taxed at a uniform and equal rate. One primary difference, however, is the depreciation schedule used to value mobile homes and this difference has led to criticisms about tax equity and mobile homes not contributing their fair share of taxes to the governments of the localities in which they are sited. The effects of these criticisms, it is said, include the imposition of restrictive zoning against mobile homes and, to some extent, the dampening of the motivation of certain lenders to provide long-term financing for mobile home purchases.

The Nevada legislature addressed the mobile home valuation system in 1975 in NRS 361.325(1)(b) which requires the Nevada tax commission to classify mobile homes on the basis of those factors which most closely determine their service lives and fix and establish their valuation for assessment purposes. The Nevada tax commission has used the same basic mobile home depreciation schedule and classification system since the early 1970's. At its December 2, 1980, meeting it determined that the system and schedule should be modified beginning July 1, 1982.

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*See the National Mobile Home Construction and Safety Standards Act of 1974, 42 USCA 5041 *et seq*. and the regulations known as the Mobile Home Construction and Safety Standards, 24 CFR 3280 *et seq*. of the Department of Housing and Urban Development.

VI

SUGGESTED READING*

Bulletin No. 145, Instructions For Assessment of Land, Livestock, Merchandise Stock, Mobile Homes, Campers, Oil and Gas Leases, Possessory Interest. Nevada Tax Commission, (July 1, 1980).

"California's Ad Valorem Tax on Mobilehomes." Speech prepared by Richard Nevins, Fourth District Member California State Board of Equalization for delivery at September 22, 1980, Western States Association of Tax Administrators' Conference, Salt Lake City, Utah.

December 22, 1980, memorandum from Jeanne Hannafin, deputy executive director, Nevada department of taxation to Donald A. Rhodes, chief deputy research director, subject: "Valuation of Mobile Homes for Taxation Purposes".

DOAS Report on Mobile Homes For The Nevada Tax Commission, October 6, 1980.

January 23, 1980, memorandum from Jeanne B. Hannafin, deputy executive director, Nevada department of taxation to Donald A. Rhodes, chief deputy research director, subject: "Response to Recommendations Proposed in Bulletin No. 119 Pertaining to Mobile Home Taxation".

LCB Bulletin No. 119, Mobile Home Taxation, (September 1974).

LCB Bulletin No. 81-9, The Problems of Owners and Renters of Mobile Homes, (August 1980).

Letter dated December 5, 1980, from Roy E. Nickson, executive director, department of taxation to Andrew P. Grose, research director.

Letter dated September 11, 1980, from Roy E. Nickson, executive director, department of taxation to Andrew P. Grose, research director.

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*These and other publications pertaining to rent control are available for review in the research division's library. Also available are copies of relevant state statutes.

Malnight, John. "Old Myth Laid to Rest: Mobile homes appreciate in value." Manufactured Housing Dealer, (January 1980).

March 18, 1980, memorandum to the chairman and members of the legislative commission's subcommittee to study the problems of owners and renters of mobile homes from Donald A. Rhodes, chief deputy research director, subject: "Responses to staff survey letter inquiring if mobile homes are taxed as real property and excluded from sales tax."

Memorandum from Chuck Chinnock, supervisor, division of assessment standards to Nevada tax commission, Subject: "Department of Taxation's Position on Mobile Home Taxation--Classification and Consideration of Locational Value."

Mobile Home Assessment Workshop, Assessment Standards Division, California State Board of Equalization, (November 3, 1980).

Mobile Homes, California State Board of Equalization. A.H. 531.35, 3-1-81.

Mobile Home Property Taxation Laws Enacted Prior to 1 July 1980 at the 1979-80 regular session of the Legislature of the State of California.

Mrozek, Donald Lee. "The Search For an Equitable Approach to Mobile Home Taxation", De Paul Law Review, (Vol. XXI 1972), 1008-1035.

States Reconsider Mobile Home Taxation, The Wall Street Journal, (November 26, 1980).

"Taxation of Mobile Homes" The Air Force Law Review, (Spring 1977) 240-249.

"Taxation of Mobilehomes on and after July 1, 1980," Mobile Home Information Handout, California State Board of Equalization (8-80).

Thacher, David O., Ronald L. Shane and Michael E. Wetzstein. "Nevada Mobile Home Taxation: Proposed Changes." Nevada Review of Business and Economics, (Fall 1978), 8-10.

VII

APPENDIX

ASSESSMENT OF MOBILE HOMES 1980-1981

In accordance with NRS 361.325 on or before the 1st Monday of June, 1980 the Nevada Tax Commission fixed the following method of determining the assessed value of mobile homes and campers for the fiscal year 1980-1981. (Values from this bulletin apply only to mobile homes that are considered personal property.)

NRS 361.561

1. "Camper-shell" means a covered canopy mounted on a motor vehicle, and which is not equipped with permanent facilities for the preparation or storage of food or for sleeping purposes.

2. "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.

3. "Slide-in Camper" means a portable unit designed to be loaded and unloaded from the bed of a pickup truck, and so constructed as to provide temporary living quarters for travel, camping or recreational use. "Slide-in camper" does not include a covered canopy mounted on a motor vehicle and which is not equipped with permanent facilities for the preparation or storage of food or for sleeping purposes.

4. Those units identified as "chassis camper," "mini motor home," "motor home," "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 shall be taxed as any other personal property.

New mobile homes and campers shall be valued for assessment purposes at 35 percent of fair retail delivered price.

NRS 361.244 - Mobile homes that constitute real property:

1. A mobile home, as defined in NRS 361.561, constitutes real property if the running gear is removed and:

    (a) It becomes, on or after July 1, 1979, permanently affixed to land which is owned by the owner of the mobile home; or

    (b) It became so affixed before July 1, 1979, and the owner files with the county assessor by May 1, 1980, a statement declaring his desire to have the mobile home classified as real property.

If a mobile home is classified as real property, it shall be valued by the assessor according to NRS 361.227 as all other real property. There will be no requirement for the assessor to issue a decal as provided in NRS 361.5643.

In the event the personal property taxes are paid for a fiscal year and later in that same fiscal year, the unit's running gear is removed, and the unit is affixed to land owned by the owner of the unit, thus qualifying the unit as real property, the unit should not be placed on the secured roll until the following fiscal year.

USED MOBILE HOMES

Determination of the assessed value of used mobile homes shall be computed in the following manner. Multiply the suggested retail price (S.R.P.) as listed in the "Official Mobile Home Market Report" (Blue Book) by the "applicable multiple" as shown in the following depreciation schedule: (The assessed valuation in any case shall not be less than $100.00.):

Model Year	Age	Percent Good	Assessment Ratio		Applicable Multiple
1980	New	35% of Nevada retail delivered price			
1979	1	93	@ 35%	=	32.55%
1978	2	87		=	30.45
1977	3	79		=	27.65
1976	4	72		=	25.20
1975	5	66		=	23.10
1974	6	60		=	21.00
1973	7	56		=	19.60
1972	8	52		=	18.20
1971	9	49		=	17.15
1970	10	46		=	16.10
1969	11	43		=	15.05
1968	12	40		=	14.00
1967	13	37		=	12.95
1966	14	34		=	11.90
1965	15	31		=	10.85
1964	16	28		=	9.80
1963	17	26		=	9.10
1962	18	24		=	8.40
1961	19	22		=	7.70
1960	20	20		=	7.00

Example:

Model year - 1979 suggested retail price -

$10,000.00
x 93% good (7% depreciated)
$ 9,300.00
x 35% assessment ratio
$ 3,260.00

OR (per above table)

$10,000 x 32.55% = $3,260.00 (Rounded to nearest 10 dollars). Application of the local tax rate will determine the tax liability.

The window decal is not required for licensed mobile units nor on units considered real property.