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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**  
**Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): January 25, 2024**

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**UMH Properties, Inc.**  
(Exact name of registrant as specified in its charter)

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**Maryland**  
(State or other jurisdiction  
of incorporation)

**001-12690**  
(Commission  
File Number)

**22-1890929**  
(IRS Employer  
Identification No.)

**Juniper Business Plaza, 3499 Route 9 North, Suite 3-C, Freehold, NJ**  
(Address of principal executive offices)

**07728**  
(Zip Code)

**Registrant's telephone number, including area code: (732) 577-9997**

**Not Applicable**  
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of exchange on which registered
Common Stock, \$0.10 par value	UMH	New York Stock Exchange
6.375% Series D Cumulative Redeemable Preferred Stock, \$0.10 par value	UMH PRD	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter). Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

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**Item 7.01      Regulation FD Disclosure.**

On January 25, 2024, the Company issued a press release announcing the tax treatment for 2023 distributions.

The information being furnished pursuant to this Item 7.01, including Exhibits 99 to this report, shall not be deemed "filed" for any purpose, including for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of such section. The information in this report, including Exhibits 99, shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, unless specifically incorporated by reference into any such filing. This report will not be deemed an admission as to the materiality of any information in this report that is required to be disclosed solely by Regulation FD.

**Item 9.01      Financial Statements and Exhibits.**

(d) Exhibits.

99    Press Release dated January 25, 2024

104   Cover Page Interactive Data File (embedded within the Inline XBRL document)

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**UMH Properties, Inc.**

Date: January 26, 2024

By: /s/ Anna T. Chew  
Name: Anna T. Chew  
Vice President and Chief Financial  
Officer

# UMH PROPERTIES, INC.

Juniper Business Plaza  
3499 Route 9 North, Suite 3-C  
Freehold, NJ 07728  
(732) 577-9997  
Fax: (732) 577-9980

Date: January 25, 2024

Contact: Nelli Madden  
732-577-9997

## UMH PROPERTIES, INC. ANNOUNCES TAX TREATMENT FOR 2023 DISTRIBUTIONS

**FREEHOLD, NJ, JANUARY 25, 2024**.....UMH Properties, Inc. (NYSE:UMH) (TASE:UMH) today announced the tax treatment of its 2023 distributions. The following tables summarize, for income tax purposes, the nature of cash distributions paid to stockholders of UMH's common and preferred shares during the calendar year ended December 31, 2023.

### Common - CUSIP 903002103

Shown as Dollars (\$)						
Payment Date	Distributions Per Share	Non-Qualifying Ord. Income (1a)	Total Long-Term Capital Gain (2a)	Unrecaptured Sec. 1250 Gain (2b)	Return of Capital (3)	Section 199A Dividends (5)
3/15/23	\$0.205	\$0.055639	\$0.00	\$0.00	\$0.149361	\$0.055639
6/15/23	\$0.205	\$0.055639	\$0.00	\$0.00	\$0.149361	\$0.055639
9/15/23	\$0.205	\$0.055639	\$0.00	\$0.00	\$0.149361	\$0.055639
12/15/23	\$0.205	\$0.055639	\$0.00	\$0.00	\$0.149361	\$0.055639
TOTAL	\$0.820	\$0.222556	\$0.00	\$0.00	\$0.597444	\$0.222556

Shown as a Percentage (%)						
Payment Date	Distributions Per Share	Non-Qualifying Ord. Income (1a)	Total Long-Term Capital Gain (2a)	Unrecaptured Sec. 1250 Gain (2b)	Return of Capital (3)	Section 199A Dividends (5)
3/15/23	\$0.205	27.140886%	0%	0%	72.859114%	27.140886%
6/15/23	\$0.205	27.140886%	0%	0%	72.859114%	27.140886%
9/15/23	\$0.205	27.140886%	0%	0%	72.859114%	27.140886%
12/15/23	\$0.205	27.140886%	0%	0%	72.859114%	27.140886%
TOTAL	\$0.820	27.140886%	0%	0%	72.859114%	27.140886%

A NYSE Company: Symbol - UMH



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## 6.375% Series D Cumulative Redeemable Preferred - CUSIP 903002509

Shown as Dollars (\$)						
Payment Date	Distributions Per Share	Non-Qualifying Ord. Income (1a)	Total Long-Term Capital Gain (2a)	Unrecaptured Sec. 1250 Gain (2b)	Return of Capital (3)	Section 199A Dividends (5)
3/15/23	\$0.3984375	\$0.3984375	\$0.00	\$0.00	\$0.00	\$0.3984375
6/15/23	\$0.3984375	\$0.3984375	\$0.00	\$0.00	\$0.00	\$0.3984375
9/15/23	\$0.3984375	\$0.3984375	\$0.00	\$0.00	\$0.00	\$0.3984375
12/15/23	\$0.3984375	\$0.3984375	\$0.00	\$0.00	\$0.00	\$0.3984375
<b>TOTAL</b>	<b>\$1.593750</b>	<b>\$1.593750</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1.593750</b>

Shown as a Percentage (%)						
Payment Date	Distributions Per Share	Non-Qualifying Ord. Income (1a)	Total Long-Term Capital Gain (2a)	Unrecaptured Sec. 1250 Gain (2b)	Return of Capital (3)	Section 199A Dividends (5)
3/15/23	\$0.3984375	100%	0%	0%	0%	100%
6/15/23	\$0.3984375	100%	0%	0%	0%	100%
9/15/23	\$0.3984375	100%	0%	0%	0%	100%
12/15/23	\$0.3984375	100%	0%	0%	0%	100%
<b>TOTAL</b>	<b>\$1.593750</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

NOTE: Section 199A Dividends (Box 5) is a subset of, and is included in, the Total Non-Qualifying Ordinary Income reported in Box 1a.

**DIVIDEND REINVESTMENT PLAN DISCOUNTS**  
Common - CUSIP 903002103

DISCOUNT DATE	FAIR MARKET VALUE (\$)		DISCOUNT PRICE (\$)		DISCOUNT ON D/R (\$)
1/17/2023	17.105		16.250		0.855
2/15/2023	17.995		17.250		0.745
3/15/2023	14.745		14.250		0.495
4/17/2023	14.750		14.125		0.625
5/15/2023	15.790		15.125		0.665
6/15/2023	16.130		15.375		0.755
7/17/2023	16.335		15.625		0.710
8/15/2023	15.400		15.000		0.400
9/15/2023	14.605		14.000		0.605
10/16/2023	14.280		13.625		0.655
11/15/2023	14.515		13.875		0.640

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12/15/2023	15.180		14.500		0.680
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Shareholders are encouraged to consult with their tax advisors as to the specific tax treatment of the distributions they received from the Company.

UMH Properties, Inc., which was organized in 1968, is a public equity REIT that owns and operates 135 manufactured home communities containing approximately 25,800 developed homesites. These communities are located in New Jersey, New York, Ohio, Pennsylvania, Tennessee, Indiana, Maryland, Michigan, Alabama, South Carolina and Georgia. UMH also has an ownership interest in and operates two communities in Florida, containing 363 sites, through its joint venture with Nuveen Real Estate.

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