

SENATE BILL NO. 70—SENATOR AMODEI

PREFILED FEBRUARY 1, 2001

Referred to Committee on Taxation

SUMMARY—Revises provisions governing classification of manufactured homes as real property. (BDR 32-337)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~(omitted material)~~ is material to be omitted.

AN ACT relating to taxation; revising the provisions governing the classification of manufactured homes as real property for the purpose of property taxes; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1     **Section 1.** NRS 361.244 is hereby amended to read as follows:  
2     361.244 1. A mobile home is eligible to become real property if the  
3     running gear is removed and it becomes, on or after July 1, 1979,  
4     permanently affixed to land which is owned by the owner of the mobile  
5     home.  
6     2. A mobile home becomes real property when the assessor of the  
7     county in which the mobile home is located has placed it on the tax roll as  
8     real property. ~~[The]~~ *Except as otherwise provided in subsection 5, the*  
9     assessor shall not place a mobile home on the tax roll until:  
10    (a) He has received verification from the manufactured housing division  
11    of the department of business and industry that there is no security interest  
12    in the mobile home or the holders of security interests have agreed in  
13    writing to the conversion of the mobile home to real property;  
14    (b) The unsecured personal property tax has been paid in full for the  
15    current fiscal year;  
16    (c) An affidavit of conversion of the mobile home from personal to real  
17    property has been recorded in the county recorder's office of the county in  
18    which the mobile home is located; and  
19    (d) The dealer or owner has delivered to the division a copy of the  
20    recorded affidavit of conversion and all documents relating to the mobile  
21    home in its former condition as personal property.

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1       3. A *manufactured home or other* mobile home which is converted to  
2 real property pursuant to this section shall be deemed to be a fixture and an  
3 improvement to the real property to which it is affixed.

4       4. Factory-built housing, as defined in NRS 461.080, constitutes real  
5 property if it becomes, on or after July 1, 1979, permanently affixed to land  
6 which is owned by the owner of the factory-built housing.

7       5. ~~[A] The assessor of the county in which a~~ manufactured home ~~[as~~  
8 ~~defined in NRS 489.113, constitutes real property if it becomes,] is located~~  
9 ~~shall, without regard to the conditions set forth in subsection 2, place the~~  
10 ~~manufactured home on the tax roll as real property if, on or after~~  
11 ~~[January 1, 2000,] July 1, 2001, the manufactured home is~~ permanently  
12 affixed to ~~[land which is owned by the owner of the manufactured home.~~  
13 ~~—6. For the purposes of] a lot outside of a mobile home park and meets~~  
14 ~~the standards set forth in paragraph (a) of subsection 2 of NRS~~  
15 ~~278.02095. For the limited purpose of determining the status of a~~  
16 ~~manufactured home as real property pursuant to this subsection, the~~  
17 ~~standards set forth in paragraph (a) of subsection 2 of NRS 278.02095~~  
18 ~~shall be deemed to apply regardless of whether the manufactured home is~~  
19 ~~located in a county whose population is less than 25,000 and regardless~~  
20 ~~of whether the appropriate governing body has adopted the standards set~~  
21 ~~forth in paragraph (a) of subsection 2 of NRS 278.02095 or other less~~  
22 ~~restrictive standards.~~

23       6. As used in this section ~~[, “land] :~~

24       (a) “Land which is owned” includes land for which the owner has a  
25 possessory interest resulting from a life estate, lease or contract for sale.

26       (b) “Manufactured home” has the meaning ascribed to it in NRS  
27 489.113.

28       Sec. 2. This act becomes effective on July 1, 2001.