

Senate Bill No. 70—Senator Amodei

CHAPTER.....

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:

Section 1. NRS 361.244 is hereby amended to read as follows:

361.244 1. A mobile *or manufactured* home is eligible to become real property if ~~{the running gear is removed and}~~ it becomes ~~{, on or after July 1, 1979,}~~ permanently affixed to land which is owned by the owner of the mobile *or manufactured* home.

2. A mobile *or manufactured* home becomes real property when the assessor of the county in which the mobile *or manufactured* home is located has placed it on the tax roll as real property. ~~{The}~~ *Except as otherwise provided in subsection 5, the* assessor shall not place a mobile *or manufactured* home on the tax roll until:

(a) He has received verification from the manufactured housing division of the department of business and industry that ~~{there is no security interest in the mobile home or the holders of security interests have agreed in writing to the conversion of}~~ the mobile *or manufactured* home *has been converted* to real property;

(b) The unsecured personal property tax has been paid in full for the current fiscal year;

(c) An affidavit of conversion of the mobile *or manufactured* home from personal to real property has been recorded in the county recorder's office of the county in which the mobile *or manufactured* home is located; and

(d) The dealer or owner has delivered to the division a copy of the recorded affidavit of conversion and all documents relating to the mobile *or manufactured* home in its former condition as personal property.

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

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

5. ~~{A manufactured home, as defined in NRS 489.113, constitutes real property if it becomes, on or after January 1, 2000, permanently affixed to land which is owned by the owner of the manufactured home.~~

~~—6.}~~ *The assessor of the county in which a manufactured home is located shall, without regard to the conditions set forth in subsection 2, place the manufactured home on the tax roll as real property if, on or after July 1, 2001, the manufactured home is permanently affixed to a residential lot pursuant to an ordinance required by NRS 278.02095.*

6. *The provisions of subsection 5 do not apply to a manufactured home located in:*

(a) *An area designated by local ordinance for the placement of a manufactured home without conversion to real property;*

(b) A mobile home park; or

(c) Any other area to which the provisions of NRS 278.02095 do not apply.

7. For the purposes of this section, "land which is owned" includes land for which the owner has a possessory interest resulting from a life estate, lease or contract for sale.

Sec. 2. NRS 278.02095 is hereby amended to read as follows:

278.02095 1. Except as otherwise provided in this section, in an ordinance relating to the zoning of land adopted or amended by a governing body, the definition of "single-family residence" must include a manufactured home.

2. Notwithstanding the provisions of subsection 1, a governing body shall adopt standards for the placement of a manufactured home that will not be affixed to a lot within a mobile home park which require that:

(a) The manufactured home:

(1) Be permanently affixed to a residential lot;

(2) Be manufactured within the 5 years immediately preceding the date on which it is affixed to the residential lot;

(3) Have exterior siding and roofing which is similar in color, material and appearance to the exterior siding and roofing primarily used on other single-family residential dwellings in the immediate vicinity of the manufactured home, as established by the governing body;

(4) Consist of more than one section; and

(5) Consist of at least 1,200 square feet of living area unless the governing body, by administrative variance or other expedited procedure established by the governing body, approves a lesser amount of square footage based on the size or configuration of the lot or the square footage of single-family residential dwellings in the immediate vicinity of the manufactured home; and

(b) If the manufactured home has an elevated foundation, the foundation is masked architecturally in a manner determined by the governing body.

The governing body of a local government in a county whose population is less than 25,000 may adopt standards that are less restrictive than the standards set forth in this subsection.

3. Standards adopted by a governing body pursuant to subsection 2 must be objective and documented clearly and must not be adopted to discourage or impede the construction or provision of affordable housing, including, without limitation, the use of manufactured homes for affordable housing.

4. *Before a building department issues a permit to place a manufactured home on a lot pursuant to this section, other than a new manufactured home, the owner must surrender the certificate of ownership to the manufactured housing division of the department of business and industry. The division shall provide proof of such surrender to the owner who must submit that proof to the building department.*

5. The provisions of this section do not abrogate a recorded restrictive covenant prohibiting manufactured homes nor do the provisions apply within the boundaries of a historic district established pursuant to NRS 384.005 or 384.100. An application to place a manufactured home on a

residential lot pursuant to this section constitutes an attestation by the owner of the lot that the placement complies with all covenants, conditions and restrictions placed on the lot and that the lot is not located within a historic district.

~~§ 6.~~ As used in this section ~~“manufactured”~~ :

(a) *“Manufactured”* home” has the meaning ascribed to it in NRS 489.113.

(b) *“New manufactured home” has the meaning ascribed to it in NRS 489.125.*

Sec. 3. This act becomes effective on July 1, 2001.