

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



\* S B 7 0 R 1 \*

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

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

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

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

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

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

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

22 (b) *A mobile home park; or*

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

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

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

29 278.02095 1. Except as otherwise provided in this section, in an  
30 ordinance relating to the zoning of land adopted or amended by a  
31 governing body, the definition of "single-family residence" must include a  
32 manufactured home.

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

36 (a) The manufactured home:

37 (1) Be permanently affixed to a residential lot;

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

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

44 (4) Consist of more than one section; and

45 (5) Consist of at least 1,200 square feet of living area unless the  
46 governing body, by administrative variance or other expedited procedure  
47 established by the governing body, approves a lesser amount of square  
48 footage based on the size or configuration of the lot or the square footage



1 of single-family residential dwellings in the immediate vicinity of the  
2 manufactured home; and

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

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

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

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

20 5. The provisions of this section do not abrogate a recorded restrictive  
21 covenant prohibiting manufactured homes nor do the provisions apply  
22 within the boundaries of a historic district established pursuant to NRS  
23 384.005 or 384.100. An application to place a manufactured home on a  
24 residential lot pursuant to this section constitutes an attestation by the  
25 owner of the lot that the placement complies with all covenants, conditions  
26 and restrictions placed on the lot and that the lot is not located within a  
27 historic district.

28 ~~15.1~~ 6. As used in this section ~~1. "manufactured"~~ :

29 (a) *"Manufactured home"* has the meaning ascribed to it in NRS  
30 489.113.

31 (b) *"New manufactured home"* has the meaning ascribed to it in NRS  
32 489.125.

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

