

SENATE BILL No. 234

By Committee on Assessment and Taxation

2-11

1 AN ACT concerning property taxation; relating to valuation of certain
2 mobile homes and manufactured homes; requiring use of the same
3 valuation methodology therefor; amending K.S.A. 79-340 and
4 repealing the existing section.

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6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 79-340 is hereby amended to read as follows: 79-
8 340. Except as otherwise provided in this section, a mobile home or
9 manufactured home, for purposes of taxation, shall be considered to be
10 personal property, unless title to the mobile home or manufactured home is
11 vested in the same person or the spouse of such person who holds title to
12 the real property upon which such mobile home or manufactured home is
13 located and such mobile home or manufactured home has a permanent
14 foundation, such foundation being of a type not removable intact from
15 such real property. Any mobile home or manufactured home used as a
16 dwelling or residence shall be appraised for ad valorem tax purposes in the
17 same manner as real property. *A mobile home or manufactured home used*
18 *as a dwelling or residence considered to be real property pursuant to this*
19 *section shall be appraised using the same valuation methodology as used*
20 *for a mobile home or manufactured home used as a dwelling or residence*
21 *considered to be personal property. Such valuation methodology shall*
22 *consider the replacement cost new less depreciation, including physical*
23 *deterioration or functional, economic or social obsolescence, of the*
24 *mobile home or manufactured home. For the purposes of this section and*
25 *K.S.A. 79-335, 79-336 and 79-337, and amendments thereto, the terms*
26 *"mobile home" and "manufactured home" shall have the meanings*
27 *respectively ascribed to such terms by K.S.A. 58-4202, and amendments*
28 *thereto.*

29 Sec. 2. K.S.A. 79-340 is hereby repealed.

30 Sec. 3. This act shall take effect and be in force from and after its
31 publication in the statute book.