

HOUSE BILL 340

By Harrison

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to the assessment of mobile
homes and other movable structures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-802, is amended by deleting the section in its entirety and by substituting instead the following:

67-5-802.

(a) For purposes of this section:

(1) "Mobile home park" means a parcel or contiguous parcels under common ownership containing three (3) or more rental spaces or lots for movable structures; and

(2) "Movable structure" has the same meaning as defined in § 67-5-501.

(b) Any movable structure and appurtenance that is attached to real property by virtue of being on a foundation, or being underpinned, or connected with any one (1) utility service, such as electricity, natural gas, water, or telephone, shall be assessed for tax purposes as real property as an improvement to the land where located; however, in cases where the movable structures are attached to land occupied and used as trailer or mobile home parks where the owner of the land is renting spaces or lots for maintaining the movable structures, the owner of the movable structure shall be responsible for the additional tax imposed by reason of the improvement. Any such tax shall be assessed by the assessor of property to the owner of the movable structure.

(c)

(1) On or before February 1 of each year, the assessor of property shall furnish to each owner of land used as a mobile home park a schedule approved

by the division of property assessments, requiring the owner to list all movable structures that were located on the owner's land as of the assessment date.

(2) It is the duty of each owner of land upon which a movable structure is located to list the names and addresses of the owners of the movable structures, a description of each such structure and such other pertinent information as may be required by the division of property assessments and to sign the list and return it to the assessor of property on or before March 1 of each year. The assessor of property shall send notice showing the appraised value of the movable structure to the owner of the structure as required by § 49-5-508.

(d) This section shall not apply to a movable structure being used as a temporary office at a construction site, if such movable structure is otherwise assessed.

(e) In order to assist assessors of property in locating mobile homes and other movable structures that are moved onto and attached to land, the state director of fire prevention shall each month provide to assessors of property in the respective counties the names of owners of mobile homes and other movable structures and the location of property for which electrical inspections have been made.

SECTION 2. This act shall take effect July 1, 2013, the public welfare requiring it.