

CHAPTER 166**(HB 348)**

AN ACT relating to manufactured homes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

SECTION 1. A NEW SECTION OF KRS CHAPTER 186A IS CREATED TO READ AS FOLLOWS:

- (1) *When a manufactured home is or is to be permanently affixed to real estate, the owner may execute and file an Affidavit of Conversion to Real Estate with the county clerk of the county in which the real estate is located. The affidavit shall attest to the fact that the home has been or will be permanently affixed to the real estate and be accompanied by a surrender of the Kentucky certificate of title. The county clerk shall file the Affidavit of Conversion to Real Estate in the miscellaneous record book.*
- (2) *A county clerk shall not accept a surrender of a Kentucky certificate of title which displays an unreleased lien unless it is accompanied by a release of the lien. When the county clerk files the Affidavit of Conversion to Real Estate, the county clerk shall furnish a copy to the property valuation administrator for inclusion in the real property tax rolls of the county. A filing of an Affidavit of Conversion to Real Estate and a*
surrender of a Kentucky certificate of title shall be deemed a conversion of the property as an improvement to the real estate upon which it is located.

Section 2. KRS 132.720 is amended to read as follows:

As used in KRS 132.260 and 132.751, unless the context otherwise requires:

- (1) *"Manufactured home" has the same meaning as in KRS 186.650.*
- (2) "Mobile home," "recreational vehicle," "mobile home park," and "recreational vehicle park" have the same meanings as in KRS 219.320.
- ~~(3)(2)~~—"Unit" means any single mobile home, *manufactured home*, or recreational vehicle.
- ~~(4)(3)~~—"Permanent, fixed foundation" means a foundation permanent in nature which is so constructed as to be fixed upon the surface of the land. Section 3. KRS 132.751 is amended to read as follows:
 - (1) Mobile homes *or manufactured homes* not held for resale by a dealer shall be classified as real property for the purpose of the levy and assessment of ad valorem taxes, regardless of whether or not the wheels or mobile parts have been removed and whether or not the unit rests on a permanent, fixed foundation.
 - (2) Recreational vehicles shall be classified as real property if the wheels or mobile parts have been removed and the unit rests on a permanent, fixed foundation. **Approved March 28, 2000**

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