

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Gibson**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO CLARIFY COLLECTION OF AD VALOREM AND SPECIAL
9 IMPROVEMENT DISTRICT ASSESSMENTS ON MOBILE HOMES AND
10 MANUFACTURED HOMES; AND FOR OTHER PURPOSES."

Subtitle

14 "TO CLARIFY AD VALOREM AND SPECIAL IMPROVEMENT DISTRICT
15 ASSESSMENTS ON MOBILE AND MANUFACTURED HOMES."

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

19 SECTION 1. Subsections (a) and (b) of Arkansas Code Annotated §26-3-203
20 are amended to read as follows:

21 "(a) Mobile homes and manufactured homes in excess of ten feet (10') in
22 width and permanently affixed to a foundation on property which is owned or
23 leased by the owner of the mobile home or manufactured home shall be deemed
24 real property for the purpose of ad valorem property taxation.

25 (b) Real property taxes and any interest, penalties, or other charges
26 on a mobile home or manufactured home on a leased site in a mobile home park
27 or any other leased site, and any assessment or user fee chargeable to the
28 owner of the mobile home or manufactured home and constituting a lien, shall
29 be assessed and levied against the owner of the mobile home or manufactured
30 home whose name appears on the certificate or other acceptable evidence of
31 ownership, and shall be a lien on the mobile home or manufactured home only."

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33 SECTION 2. (a) A mobile home or manufactured home of any width or
34 description permanently affixed to a foundation on property which is owned by
35 the owner of the mobile home or manufactured home shall be deemed real

1 property for the purposes of the creation of special improvement districts.

2 (b) Mobile homes and manufactured homes of any width or description
3 located on a leased site or in a mobile home park, where the mobile home or
4 manufactured home owner does not own any direct or indirect interest in the
5 leased site or mobile home park, shall not be considered as realty for the
6 purposes of the creation of special improvement districts and collection of
7 assessments relative thereto.

8 (c) Mobile home and manufactured home owners who lease space for their
9 mobile or manufactured homes, may not be directly assessed to repay debt
10 obligations of special improvement districts and no lien may be affixed to the
11 mobile home or manufactured home to secure collection of the assessment.

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13 SECTION 3. All provisions of this act of a general and permanent
14 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
15 Code Revision Commission shall incorporate the same in the Code.

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17 SECTION 4. If any provision of this act or the application thereof to
18 any person or circumstance is held invalid, such invalidity shall not affect
19 other provisions or applications of the act which can be given effect without
20 the invalid provision or application, and to this end the provisions of this
21 act are declared to be severable.

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23 SECTION 5. All laws and parts of laws in conflict with this act are
24 hereby repealed.

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