

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

SENATE BILL 809

4
5 By: Senator J. Dismang

For An Act To Be Entitled

8 AN ACT TO CLARIFY TAXATION REQUIREMENTS AND
9 PROCEDURES FOR MOBILE HOMES AND MANUFACTURED HOMES;
10 AND FOR OTHER PURPOSES.

Subtitle

14 TO CLARIFY TAXATION REQUIREMENTS AND
15 PROCEDURES FOR MOBILE HOMES AND
16 MANUFACTURED HOMES.

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

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21 SECTION 1. Arkansas Code § 26-3-203 is amended to read as follows:
22 26-3-203. Mobile homes and manufactured homes.

23 (a) ~~Mobile homes and manufactured homes shall be~~ A mobile home or
24 manufactured home is deemed real property for the purpose of ad valorem
25 property taxation.

26 (b)(1) ~~Real~~ If a mobile home or manufactured home is located on a
27 leased site, including without limitation a mobile home park or land leased
28 from an individual or entity, the real property taxes, ~~and any~~ interest,
29 penalties, ~~or other charges, on a mobile home on a leased site in a mobile~~
30 ~~home park or any other leased site, and any assessment or user fee~~
31 assessments, and user fees chargeable to the owner of the mobile home ~~and~~
32 constituting a lien, or manufactured home:

33 (A) ~~shall~~ Shall be assessed and levied against the owner
34 of the mobile home or manufactured home whose name appears on the certificate
35 of title or other acceptable evidence of ownership; ~~and~~

36 (B) ~~shall~~ Shall be a lien on the mobile home or



1 manufactured home only.

2 (c)(1) ~~When~~ If the property tax on ~~mobile homes and manufactured homes~~
3 ~~which are now assessed as real property become~~ a mobile home or manufactured
4 home becomes delinquent, the delinquent real property tax shall be attached
5 to the personal property tax of the owner of the mobile home or manufactured
6 home.

7 (2) ~~and the~~ The county collector shall not accept payment of the
8 personal property taxes of the owner of the mobile home or manufactured home
9 without collecting payment of the delinquent real property taxes ~~at that time~~
10 under this subsection.

11 (d) If the real property taxes for a mobile home or manufactured home
12 located on real property owned by the owner of the mobile home or
13 manufactured home become delinquent:

14 (1) The real property and the mobile home or manufactured home
15 shall be certified together to the Commissioner of State Lands; and

16 (2) The Commissioner of State Lands shall treat the mobile home
17 or manufactured home as part of the real property.

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