

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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HOUSE BILL 253

Short Title: Certain Manufactured Homes Real Property. (Public)

Sponsors: Representatives Brubaker; and Preston.

Referred to: Finance.

February 26, 2001

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT MANUFACTURED HOMES NEED NOT HAVE
MULTIPLE SECTIONS TO QUALIFY AS REAL PROPERTY FOR PROPERTY
TAX PURPOSES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-273(13) reads as rewritten:

"§ 105-273. **Definitions.**

When used in this Subchapter (unless the context requires a different meaning):

...

(13) 'Real property,' 'real estate,' and 'land' mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures ~~thereon,~~on the land, and all rights and privileges belonging or in any ~~wise-~~way appertaining thereto to the property. These terms also mean a manufactured home as defined in G.S. 143-143.9(6) if it ~~is a multi-section residential structure (consisting of two or more sections);~~ has the moving hitch, wheels, and axles ~~removed;~~removed and is placed upon a permanent enclosed foundation on land owned by the owner of the manufactured home."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2001.