

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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HOUSE BILL 253  
Committee Substitute Favorable 3/21/01

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

Sponsors:

Referred to:

February 26, 2001

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE THAT MANUFACTURED HOMES NEED NOT HAVE  
3 MULTIPLE SECTIONS TO QUALIFY AS REAL PROPERTY FOR PROPERTY  
4 TAX PURPOSES, AND TO REQUIRE AN OWNER TO SURRENDER  
5 CERTIFICATE OF TITLE WHEN THE MANUFACTURED HOME BECOMES  
6 REAL PROPERTY.

7 The General Assembly of North Carolina enacts:

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

9 "§ 105-273. Definitions.

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

11 . . .

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

21 SECTION 2. Article 3 of Chapter 20 of the General Statutes is amended by  
22 adding the following new section to read:

23 "§ 20-109.2. Surrender of titles to manufactured homes.

24 (a) Surrender of Title. – When a manufactured home becomes real property as  
25 defined in G.S. 105-273(13), the owner shall submit an affidavit to the Division that the  
26 manufactured home meets this definition and shall surrender the certificate of title to the  
27 Division. The Division shall then rescind and cancel the certificate of title.

1       (b) Sanctions. – A person who violates this section is subject to a civil penalty of  
2 up to one hundred dollars (\$100.00), to be imposed in the discretion of the  
3 Commissioner."

4               **SECTION 3.** Section 1 of this act is effective for taxes imposed for taxable  
5 years beginning on or after July 1, 2001. Section 2 of this act becomes effective  
6 October 1, 2001. The remainder of this act is effective when it becomes law.