

4 A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LAWS RELATED TO CONSIDERATION OF
5 MANUFACTURED HOMES AS IMPROVEMENTS TO REAL PROPERTY; PROVIDING AN ALTERNATE
6 PROCESS TO BE CONSIDERED AS IMPROVEMENTS TO REAL PROPERTY FOR CERTAIN
7 MANUFACTURED HOMES WITH MISSING IDENTIFICATION TAGS; ~~AND~~ AMENDING SECTION 15-1-116,
8 MCA; ~~AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.~~"

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 **Section 1.** Section 15-1-116, MCA, is amended to read:

13 "15-1-116. Manufactured home considered as improvement to real property -- requirements. (1)

14 A manufactured home must be considered an improvement to real property for tax purposes if:

15 (a) the running gear is removed;

16 (b) the manufactured home is attached to a permanent foundation so that it is no longer capable of
17 being drawn over public highways and it is placed on land that is owned or being purchased by the owner of the
18 manufactured home or, if the land is owned by another person, it is placed on the land with the permission of
19 the landowner; and

20 (c) a statement of intent declaring the manufactured home as an improvement to real property is
21 recorded with the county clerk and recorder on a form furnished by the department of justice.

22 (2) (a) To eliminate a manufacturer's certificate of origin properly assigned to an owner or a
23 certificate of title of a manufactured home, an owner shall record the statement of intent, as provided in
24 subsection (3).

25 (b) The statement of intent must include:

26 (i) the serial number of the manufactured home;

27 (ii) the legal description of the real property to which the manufactured home has been
28 permanently attached;

28 permanently attached;

1 the landowner; and

2 (c) a statement of intent declaring the manufactured home as an improvement of real property is
3 recorded with the county clerk and recorder on a form furnished by the department of revenue with
4 documentation from the department of revenue demonstrating that the manufactured home has been taxed as
5 real property for a minimum of 1 year.

6 (5)(6) A manufactured home that has been declared an improvement to real property in accordance
7 with this section must be treated by the department and by lending institutions in the same manner as any other
8 residence that is classified as an improvement to real property."

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10 **NEW SECTION. Section 2. Effective date.** [This act] is effective on passage and approval.

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