

February 26, 2001

H 253. CERTAIN MANUFACTURED HOMES REAL PROP. TO PROVIDE THAT MANUFACTURED HOMES NEED NOT HAVE MULTIPLE SECTIONS TO QUALIFY AS REAL PROPERTY FOR PROPERTY TAX PURPOSES. GS 105-273(13) defines the term “real property” for purposes of ad valorem taxes. The definition now includes a manufactured home if it is a “multi-section residential structure” and meets other stated criteria. This bill deletes the requirements that (a) the structure be multi-sectional and (b) the structure be used for residential purposes. Effective for tax years beginning on or after July 1, 2001.

Intro. by Brubaker.

Ref. to Finance	GS 105
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March 21, 2001

H 253. CERTAIN MANUFACTURED HOMES REAL PROP. Intro. 2/26/01. House committee substitute makes the following changes to 1st edition. (1) In the bill's amended definition of “real property,” restores words from current law to make clear that for a manufactured home to meet the definition it must be a “residential structure.” (2) Adds a new GS 20-109.2 to require that when a manufactured home becomes real property, the owner must submit an affidavit to DMV and surrender the certificate of title. DMV will then cancel the title. Failure to comply results in a \$100 civil penalty, imposed in the discretion of the comm'r of DMV. Title provisions effective Oct. 1, 2001.

October 4, 2001

H 253. CERTAIN MANUFACTURED HOMES REAL PROPERTY. Intro. 2/26/01. Senate committee substitute was adopted 10/03/01 but not digested on that date. It changes 2nd edition by defining requirements for affidavit that manufactured home meets rules for conversion to real property, and outlines procedure for cancellation of certification of title as well as application for a new certificate of title if the home is separated from the real property. Adds new statutes in GS Ch. 47 outlining procedures for recording with register of deeds affidavits and declarations of intent to affix a home to real property. Senate amendment on 10/04/01 makes the following changes to 3rd edition. Repeals 1991 SL Ch. 204 (Pender County subdivision regulation), effective upon adoption of a new subdivision regulation ordinance by Pender County.

October 17, 2001

H 253. CERTAIN MANUFACTURED HOMES REAL PROPERTY. Intro. 2/26/01. Senate amendment makes the following changes to 3rd edition. Changes effective date for section 1 to July 1, 2002.

November 28, 2001

H 253. CERTAIN MANUFACTURED HOMES REAL PROPERTY. Intro. 2/26/01. Conference report recommends the following changes to 4th edition to reconcile matters in controversy. Deletes provision repealing Ch. 204, 1991 Session Laws, the effect of which would have been to make the general law of subdivision regulation applicable in Pender County and changes title of act to reflect that deletion.

January 9, 2002

SL 2001-506 (H 253). CERTAIN MANUFACTURED HOMES REAL PROPERTY. AN ACT TO PROVIDE THAT MANUFACTURED HOMES NEED NOT HAVE MULTIPLE SECTIONS TO QUALIFY AS REAL PROPERTY FOR PROPERTY TAX PURPOSES, TO REQUIRE AN OWNER TO SURRENDER CERTIFICATE OF TITLE WHEN THE MANUFACTURED HOME BECOMES REAL PROPERTY, AND TO REQUIRE AN OWNER TO FILE EVIDENCE OF THE SURRENDER OF TITLE WITH THE REGISTER OF DEEDS. Summarized in *Daily Bulletin* 2/26/01, 3/21/01, 10/4/01, 10/17/01, and 11/28/01. Enacted Dec. 19, 2001. Section 1 is effective for taxes imposed for taxable years beginning on or after July 1, 2002. The remainder of this act is effective Jan. 1,

2002, and applies to manufactured home title cancellations and to declarations of intent, deeds, deeds of trust, and other instruments recorded after that date.