

Senate Bill No. 459

(By Senator Tucker)

[Introduced January 31, 2012; referred to the Committee on the
Judiciary; and then to the Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11-5-12 of the Code of West Virginia,
1931, as amended, relating to the assessment of mobile homes
for tax purposes; defining "mobile home"; and classifying
mobile homes upon the real estate of the owner as real
property.

Be it enacted by the Legislature of West Virginia:

That §11-5-12 of the Code of West Virginia, 1931, as amended,
be amended and reenacted to read as follows:

ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.

**§11-5-12. Mobile homes situate upon property owned by a person
other than owner of mobile home.**

(a) For the purposes of this section, the term "mobile home"
means: (1) "Mobile home" as defined in section one-b, article 6,
chapter sixty-one of this code; and (2) "Manufactured home" as

1 defined in section two, article nine, chapter twenty-one of said
2 code.

3 **(b)** Mobile homes ~~situate~~ situated upon property owned by a
4 person other than the owner of the mobile home shall be classified
5 as personal property whether or not said mobile home is permanently
6 affixed to the real estate and, unless subject to assessment as
7 Class II property under section eleven of this article or section
8 two, article four of this chapter, shall be assessed as Class III
9 or Class IV personal property, as may be appropriate in the
10 circumstances.

11 **(c)** A mobile home ~~permanently attached to~~ situated on the real
12 estate of the owner ~~may not be classified as personal property if~~
13 ~~the owner has filed a canceled certificate of title with the clerk~~
14 ~~of the county commission and has recorded it in the same manner as~~
15 ~~deeds are recorded and indexed~~ shall be assessed as real property,
16 regardless of whether the structure is affixed to the property or
17 not.

NOTE: The purpose of this bill is to assess mobile homes situated upon the real estate of the owner as real property.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.