

**79-336. Owner, lessee or operator of park or land to notify assessor of all mobile and manufactured homes located in park or on land; forms.** The owner, lessee or operator of any mobile home park, and the owner of any land which is not used as a mobile home park but where any one or more mobile homes or manufactured homes are located, shall furnish the county clerk or assessor of the county wherein said mobile home park or land is located a list of all mobile homes or manufactured homes located thereon as of January 1 of each year, and shall notify the county clerk or assessor of any mobile home or manufactured home moved onto such premises from any location outside the boundaries of such county after January 1 and before July 1 of each year. Such information shall be furnished in the manner and on forms prescribed by the director of property valuation.

**History:** L. 1970, ch. 47, § 3; L. 1991, ch. 33, § 39; July 1.