

HOUSE BILL No. 2157

By Committee on Transportation

2-3

AN ACT relating to property taxes on mobile and manufactured homes; concerning obligations at the time of purchase, sale or moving.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) Any person who sells or otherwise transfers title to a mobile home or manufactured home which is subject to the provisions of K.S.A. 79-340, and amendments thereto, and which is located in this state, shall provide the purchaser or transferee thereof with a certificate of taxes paid on a form prescribed by the director of vehicles and issued by the county treasurer of the county in which the mobile home or manufactured home is situated, showing that all property taxes on the mobile home or manufactured home have been paid in full.

(b) The purchaser or transferee of any mobile home or manufactured home purchased in this state shall make application for a new title with the county treasurer of the county in which the mobile home or manufactured home is to be located in accordance with K.S.A. 58-4204, and amendments thereto, and provide the county treasurer with a copy of the certificate of taxes paid. The county treasurer shall provide a copy of the certificate to the county appraiser.

(c) Any person moving a mobile home or manufactured home shall be required to obtain a certificate of taxes paid from the county treasurer of the county in which the mobile home or manufactured home is situated prior to the move. The county treasurer and county appraiser shall be notified of the destination of the mobile home or manufactured home. No mobile home or manufactured home shall be moved along the highways of this state, or along any city or county road, unless the person moving the mobile home or manufactured home has in such person's possession a certificate of taxes paid. Whenever a mobile home or manufactured home is moved from one county to another within this state, or out of this state, the total tax for the year becomes due and payable to the county where the mobile home was located on January 1 of that year. The county treasurer of that county shall issue a certificate of taxes paid reflecting the payment of all taxes due.

(d) Whenever a mobile home or manufactured home is moved into this state or to another county within this state, the owner shall notify the

1 county treasurer and county appraiser of the county in which the mobile
2 home is located within 30 days. The owner shall provide the county trea-
3 surer and county appraiser of the new location and mailing address for
4 the mobile home or manufactured home. If the mobile home or manu-
5 factured home enters this state after January 1, no property tax is due for
6 that year.

7 (e) Failure to obtain a certificate of taxes paid, showing all taxes due
8 have been paid, prior to moving a mobile home or manufactured home,
9 shall be subject to a penalty in the amount of \$500, payable to the county
10 where notification was required and/or where taxes were due and owing.

11 (f) The provisions of this section shall be a part of and supplemental
12 to the Kansas manufactured housing act.

13 Sec. 2. This act shall take effect and be in force from and after its
14 publication in the statute book.

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