

**59-2-1503 Property tax treatment of transportable factory-built housing units.**

Regardless of whether a transportable factory-built housing unit is considered to be real property or personal property under Section 70D-2-401, for purposes of this chapter:

- (1) a transportable factory-built housing unit that is located in a transportable factory-built housing unit park:
  - (a) except as provided in Subsection (1)(b), is considered to be personal property; and
  - (b) notwithstanding Subsection (1)(a), is considered to be real property if the owner of the transportable factory-built housing unit owns the real property upon which the transportable factory-built housing unit is located; and
- (2) a transportable factory-built housing unit that is not located in a transportable factory-built housing unit park:
  - (a) except as provided in Subsection (2)(b), is considered to be personal property; and
  - (b) notwithstanding Subsection (2)(a), is considered to be real property if the transportable factory-built housing unit is an improvement.

Amended by Chapter 72, 2009 General Session