

70D-2-401.5 Qualification of modular home as improvement to real property --

Requirements.

- (1) Except as provided in this section, for purposes of this chapter, a modular home is considered to be personal property.
- (2) Once a modular home is constructed on real property and the modular home is taxed as real property, it is presumed that the owner of the real property also owns the modular home.
- (3) For purposes of this chapter, if the requirements of this section are met, a modular home is:
 - (a) considered to be an improvement to real property; and
 - (b) considered to be real property.
- (4) A modular home is considered to be an improvement to real property if:
 - (a) the modular home is permanently affixed to real property;
 - (b) the person seeking to have the modular home considered to be an improvement to real property:
 - (i) owns the real property to which the modular home is or will be permanently affixed; and
 - (ii) controls the use and possession of the modular home;
 - (c) the person described in Subsection (4)(b) records the document required to be recorded under Subsection (6); and
 - (d) the modular home is assessed as real property for purposes of property taxes.
- (5)
 - (a) The person seeking to have a modular home considered to be an improvement to real property and considered to be real property shall complete an affidavit of real property.
 - (b) An affidavit of real property described in Subsection (5)(a) shall contain:
 - (i) the legal description of the real property to which the modular home is or will be permanently affixed;
 - (ii) a statement certified by the assessor of the county in which the modular home is located that the modular home is taxed as real property for purposes of property taxes; and
 - (iii) a statement that all liens or security interests in the modular home under Title 70A, Uniform Commercial Code, as personal property have been released.
- (6)
 - (a) The person seeking treatment of a modular home as real property shall present to the county recorder the affidavit of real property described in Subsection (5).
 - (b) A county recorder who receives an affidavit of real property described in Subsection (6)(a) shall record the affidavit of real property.
 - (c) A person described in Subsection (6)(a) shall provide a copy of the recorded affidavit of real property to the assessor of the county in which the modular home is located.
- (7) A lien on a modular home that is considered to be an improvement to real property shall be perfected in the manner provided for the perfection of a lien on real property.

Enacted by Chapter 399, 2013 General Session