

150 mobile home from the real property, the owner may acquire a new title by submitting to the  
151 Motor Vehicle Division of the State Tax Commission:

152 (a) a recorded affidavit that the manufactured home or mobile home is removed from  
153 the real property; and

154 (b) an application for a new title.

155 (10) The determination of whether a manufactured home or mobile home is considered  
156 real property or personal property under this section may not be considered in determining  
157 whether the manufactured home or mobile home is real property or personal property for  
158 purposes of taxation under Title 59, Chapter 2, Property Tax Act.

159 (11) This section does not apply to a modular home.

160 Section 3. Section **70D-2-401.5** is enacted to read:

161 **70D-2-401.5. Qualification of modular home as improvement to real property --**

162 **Requirements.**

163 (1) Except as provided in this section, for purposes of this chapter, a modular home is  
164 considered ~~§~~ to be ~~←~~ personal property.

165 (2) Once a modular home is constructed on real property and the modular home is  
166 taxed as real property, it is presumed that the owner of the real property also owns the modular  
167 home.

168 (3) For purposes of this chapter, if the requirements of this section are met, a modular  
169 home is:

170 (a) considered to be an improvement to real property; and

171 (b) considered ~~§~~ [as] to be ~~←~~ real property.

172 (4) A modular home is considered to be an improvement to real property if:

173 (a) the modular home is permanently affixed to real property;

174 (b) the person seeking to have the modular home considered to be an improvement to  
175 real property:

176 (i) owns the real property to which the modular home is or will be permanently affixed;  
177 and

178 (ii) ~~§~~ [owns] controls the use and possession of ~~←~~ the modular home;

179 (c) the person described in Subsection (4)(b) records the document required to be  
180 recorded under Subsection (6); and

181 (d) the modular home is assessed ~~§~~ → [or is intended to be assessed] ← ~~§~~ as real property for  
182 purposes of property taxes.

183 (5) (a) The person seeking to have a modular home considered to be an improvement  
184 to real property and considered ~~§~~ → to be ← ~~§~~ real property shall complete an affidavit of real  
184a property.

185 (b) An affidavit of real property described in Subsection (5)(a) shall contain:

186 (i) the legal description of the real property to which the modular home is or will be  
187 permanently affixed;

188 (ii) a statement certified by the assessor of the county in which the modular home is  
189 located that the modular home is taxed as real property for purposes of property taxes; and

190 (iii) a statement that all liens or security interests in the modular home under Title 70A,  
191 Uniform Commercial Code, as personal property have been released.

192 (6) (a) The person seeking treatment of a modular home as real property shall present  
193 to the county recorder the affidavit of real property described in Subsection (5).

194 (b) A county recorder who receives an affidavit of real property described in  
195 Subsection (6)(a) shall record the affidavit of real property.

196 (c) A person described in Subsection (6)(a) shall provide a copy of the recorded  
197 affidavit of real property to the assessor of the county in which the modular home is located.

198 (7) A lien on a modular home that is considered to be an improvement to real property  
199 shall be perfected in the manner provided for the perfection of a lien on real property.