



# County Technical Assistance Service

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## Assessing Mobile Homes

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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## Assessing Mobile Homes

**Reference Number:** CTAS-1478

Mobile homes used for commercial, industrial or residential purposes are assessed as real property improvements to land.<sup>1</sup> Any movable structure and appurtenance which is attached to real property by virtue of being on a foundation, or being underpinned, or connected with any one utility service, such as electricity, natural gas, water, or telephone, is assessed for tax purposes as real property as an improvement to the land where located.<sup>2</sup> Special provisions apply to mobile homes located in mobile home parks. In cases where the mobile home is attached to land occupied and used as trailer or mobile home parks where the owner of the land is renting spaces or lots for maintaining the mobile home, the owner of the mobile home is responsible for the additional tax imposed by reason of the improvement, and the owner of the land is granted a lien against the mobile home to secure the payment of municipal and county taxes.<sup>3</sup> Before March 1 of each year, the assessor of property is required to furnish each owner of land used as a mobile home park with a schedule on which the owner is required to list all mobile homes in the park as of the assessment date.<sup>4</sup> It is the duty of each owner of land upon which a mobile home is located to list each mobile home, its make, year, serial number, size, original cost, and such other pertinent information as may be required by the division of property assessments, sign the schedule and return it to the assessor of property on or before April 1 of each year.<sup>5</sup> The assessor of property is required to furnish to each owner of land used as a mobile home park a schedule of the assessed value of each moveable structure on or before July 1 of each year.<sup>6</sup> If taxes on a mobile home become delinquent, the land can be sold to satisfy the delinquency.<sup>7</sup>

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<sup>1</sup>Tenn. Const., art. II, § 28; T.C.A. § 67-5-802.

<sup>2</sup>T.C.A. § 67-5-802(a)(1). See also T.C.A. 67-5-502(a)(1).

<sup>3</sup>T.C.A. § 67-5-802(a)(1). See also *Belle-Aire Village, Inc. v. Ghorley*, 574 S.W.2d 723, 725 (Tenn. 1978).

<sup>4</sup>T.C.A. § 67-5-802(b)(1).

<sup>5</sup>T.C.A. § 67-5-802(b)(2).

<sup>6</sup>T.C.A. § 67-5-802(b)(2).

<sup>7</sup>T.C.A. § 67-5-802. See Op. Tenn. Atty. Gen 95-071 (July 5, 1995) for a discussion regarding the collection of delinquent property taxes due against mobile homes. See also *CMH Homes, Inc. V. Darrell Mceachron*, 2005 WL 2387153 (Tenn.Ct.App. 2005) (extent of property transferred at delinquent tax sale).

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