

STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

SENATE BILL 525

By: Fisher

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2812, as amended by Section 6, Chapter 192, O.S.L. 1997 (68 O.S. Supp. 2000, Section 2812), which relates to ad valorem taxes; providing for listing and assessment of certain manufactured homes as real property; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2812, as amended by Section 6, Chapter 192, O.S.L. 1997 (68 O.S. Supp. 2000, Section 2812), is amended to read as follows:

Section 2812. A. Subject to the provisions of subsection B of Section 2813 of this title, a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property pursuant to the provisions of the Ad Valorem Tax Code. The person owning and residing in such manufactured home may apply for homestead exemption. The county assessor shall approve the application of such person if all requirements of law for such exemption have been met.

B. A manufactured home which is located on land not owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is personal property pursuant to the provisions of the Ad Valorem Tax Code; provided, a manufactured home which is owned by a person sixty-five (65) years of age or older who resides in the manufactured home and which is located on land not owned by the

owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property and shall be eligible for homestead exemption, if the manufactured home was previously located on land owned by the owner of the manufactured home and if a homestead exemption was received, as long as the person continuously owns and resides in the home.

C. Each year that a manufactured home is subject to ad valorem taxes as provided by law, the county assessor and the county treasurer shall transmit the information relating to ad valorem tax payment to the Oklahoma Tax Commission which shall identify the manufactured home and record the payment in the computer data system provided for by Section 1113 of Title 47 of the Oklahoma Statutes. The county assessor and treasurer of each county shall provide such information as may be required in order to implement the provisions of this section.

SECTION 2. This act shall become effective January 1, 2002.

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