

# VIRGINIA ACTS OF ASSEMBLY -- 1994 SESSION

## CHAPTER 152

*An Act to amend and reenact §§ 58.1-3520 and 58.1-3521 of the Code of Virginia and to amend the Code of Virginia by adding in Article 6 of Chapter 35 of Title 58.1 a section numbered 58.1-3522, relating to taxation of manufactured homes.*

[H 251]

Approved April 1, 1994

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 58.1-3520 and 58.1-3521 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding in Article 6 of Chapter 35 of Title 58.1 a section numbered 58.1-3522 as follows:**

§ 58.1-3520. Local permits required before moving a manufactured home to the place where it is to be used as a place of residence; payment of property taxes before moving manufactured homes.

No ~~mobile~~ *manufactured* home, as defined in § 36-85.3, intended for use as a full-time place of residence shall be delivered to or located upon the lot or parcel of real estate where the ~~mobile~~ *manufactured* home will be used as a place of residence until the necessary permits for connection to water and sewer outlets have been secured, or if there be no existing water and sewer outlets, until permits for a well and septic system have been acquired from the local health departments.

The owner of any ~~mobile~~ *manufactured* home moving the ~~mobile~~ *manufactured* home into a county, city or town for use rather than for sale shall within ten days after moving the ~~mobile~~ *manufactured* home notify the commissioner of revenue or director of finance of the county, city or town of his name, address and description and location of the ~~mobile~~ *manufactured* home. No ~~mobile~~ *manufactured* home which has been in use as a place of residence shall be moved from the county, city or town wherein it has been in use, until the owner thereof has obtained a tax permit from the treasurer of the county or city. Such permits shall be supplied to the treasurers by the Department of Taxation. The treasurer shall not issue a tax permit until such owner has paid to the city or county and town all local property taxes assessed or assessable against the ~~mobile~~ *manufactured* home. The permit shall expire in forty-five days and shall be conspicuously displayed on the left center of the rear of the ~~mobile~~ *manufactured* home at all times when such ~~mobile~~ *manufactured* home is being transported. The seller of a ~~mobile~~ *manufactured* home subject to the provisions of this section shall deliver a copy of this section of the Code of Virginia to the purchaser at the time of the sale.

Any dealer in ~~mobile~~ *manufactured* homes or any party having a secured interest in a particular ~~mobile~~ *manufactured* home may use dealer plates as authorized in § 46.2-1550 in lieu of the tax permit required hereunder. Any such dealer or secured party who removes a ~~mobile~~ *manufactured* home from a county or city on account of repossession or other operation of law shall notify the treasurer thereof before such removal.

The violation of this section shall constitute a Class 3 misdemeanor and be punishable as such.

§ 58.1-3521. Manufactured homes; proration of tax.

Notwithstanding any other provision of this chapter, any city or county wherein a ~~mobile~~ *manufactured* home, as defined in § ~~36-71~~ (4) 36-85.3, is delivered or moved after January 1, and used as a place of full-time residence by any person, may quarterly prorate any property taxes which would have been collectible had such ~~mobile~~ *manufactured* home been situated within such city or county on January 1 of that year.

§ 58.1-3522. Assessment method for manufactured homes.

*Manufactured homes installed according to the Uniform Statewide Building Code shall be assessed at the same time as the assessment of the real property on which the manufactured home is installed. Such homes shall be assessed in the same manner and using the same methods applied to improvements and buildings which are assessed in accordance with Article 7 (§ 58.1-3280 et seq.) of Chapter 32 of this title.*