

TENNESSEE CODE ANNOTATED

Tennessee Constitution Article 2 Section 28 which reads in part "... House trailers, mobile homes, and all other similar movable structures used for commercial, industrial, or residential purposes shall be assessed as Real Property as an improvement to the land where located."

Section 67-5-501(6) "Movable structure" includes any mobile home or such other movable structure which is constructed as a trailer or semitrailer and designed to either be towed along the highways or to be parked off the highways, and which may be used, temporarily or permanently, as a residence, apartment, office, storehouse, warehouse or for any other commercial or industrial purpose; but does not include self-propelled vehicles, sleeping and camping facilities attached to, or designed to be attached to, or drawn by a pick-up truck or an automobile, and which contains less than three hundred square feet (300 sq. ft.) of enclosed space.

67-5-802. Mobile homes.

(a) (1) 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 (1) utility service, such as electricity, natural gas, water, or telephone, shall be assessed for tax purposes as real property as an improvement to the land where located; however, in cases where the movable structures are 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 movable structures, the owner of the movable structures shall be responsible for the additional tax imposed by reason of the improvement, and the owner of the land shall be granted a lien against the movable structure to secure the payment of the municipal and county taxes. Such lien shall constitute a first lien against the movable structure and shall be the only lien granted to the owner of the land without prior notification to any lienholder of record. If a moveable structure becomes vacant, the owner of the land shall be granted a lien against the moveable structure for rent due upon written notice delivered by certified mail to any lienholder of record unless such lienholder is prevented by law from removing the moveable structure. Such lien shall be effective thirty (30) days after such notice if the moveable structure remains vacant for thirty (30) days or more after the notice and is not removed within that time and shall be for rent accrued after notice to the lienholder. Prior to removal, a lienholder shall notify an owner of land by certified mail of its lien and intent to remove. All notices required to be given by certified mail shall be deemed to be effective upon mailing.

(2) Any such tax shall be collectible by the owner of the mobile park on a fiscal year basis, or in the alternative, the owner of the mobile park shall have the right to collect the tax by the month on a pro rata share, together with any monthly rents due the owner

(b) (1) On or before March 1 of each year, the assessor of property shall furnish to each owner of land used as a mobile home park a schedule approved by the division of property assessments, requiring the owner to list all movable structures as defined in § 67-5-501, which were located on the owner's land as of the assessment date. For purposes of this subsection (b), "mobile home park" means a parcel or contiguous parcels under common ownership containing three (3) or more rental spaces or lots for movable structures.

(2) It is the duty of each owner of land upon which a movable structure is located to list each such structure, its make, year, serial number, size, original cost and such other pertinent information as may be required by the division of property assessments, sign same and return it to the assessor of property on or before April 1 of each year.

(c) The provisions of this section shall not apply to a movable structure being used as a temporary office at a construction site if such movable structure is otherwise assessed.