

## 2021 Kansas Statutes

**79-340. Mobile and manufactured homes as personal property; exception.** Except as otherwise provided in this section, a mobile home or manufactured home, for purposes of taxation, shall be considered to be personal property, unless title to the mobile home or manufactured home is vested in the same person or the spouse of such person who holds title to the real property upon which such mobile home or manufactured home is located and such mobile home or manufactured home has a permanent foundation, such foundation being of a type not removable intact from such real property. Any mobile home or manufactured home used as a dwelling or residence shall be appraised for ad valorem tax purposes in the same manner as real property. For the purposes of this section and K.S.A. 79-335, 79-336 and 79-337, and amendments thereto, the terms "mobile home" and "manufactured home" shall have the meanings respectively ascribed to such terms by K.S.A. 58-4202.

**History:** L. 1975, ch. 493, § 1; L. 1976, ch. 422, § 1; L. 1982, ch. 393, § 1; L. 1991, ch. 33, § 41; July 1.