CHAPTER 633

H.B. No. 2083

AN ACT

relating to the installation of and tax liens on manufactured homes.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 19(m), Texas Manufactured Housing Standards Act (Article 5221f, Vernon's Texas Civil Statutes), is amended to read as follows:

(m) The department shall furnish each county tax assessor-collector in this state a quarterly report that lists the name of the owner of each manufactured home installed in the county during the preceding calendar quarter, the name of the manufacturer, the model designation, the identification number of each section or module, and the address or location where the manufactured home is installed. The department shall furnish a copy of the report to the chief appraiser of the appraisal district established for the county in which the manufactured home is installed.

SECTION 2. Chapter 32, Tax Code, is amended by adding Section 32.014 to read as follows:

Sec. 32.014. TAX LIEN ON MANUFACTURED HOME SUBJECT TO SECURITY INTEREST. (a) A tax lien to secure the payment of a tax and any penalties and interest imposed on a manufactured home does not attach to the real property on which the manufactured home is located, even if the manufactured home is affixed to the real property by installation on a permanent foundation, if on the January 1 on which the tax is imposed, the manufactured home is subject to a lien of record on a document of title issued on the manufactured home by the Texas Department of Labor and Standards.

(b) In this subsection, "manufactured home" has the meaning assigned by Section 3, Texas Manufactured Housing Standards Act (Article 5221f, Vernon's Texas Civil Statutes).

SECTION 3. Section 4A, Texas Manufactured Housing Standards Act (Article 5221f, Vernon's Texas Civil Statutes), as amended by Section 1 of H.B. No. 855, Acts of the 70th Legislature, Regular Session, 1987, is amended to read as follows:

Sec. 4A. MUNICIPALITIES. (a) An incorporated city may prohibit the installation of a mobile home for use or occupancy as a residential dwelling within its corporate limits. Any such prohibition must be prospective and shall not apply to a mobile home previously legally permitted and used or occupied as a residential dwelling within the city. Permits for such use and occupancy must be granted by an incorporated city for the replacement of a mobile home within its corporate limits with a HUD-Code manufactured home.

- (b) Upon application the installation of HUD-Code manufactured homes shall be permitted as residential dwellings in those [appropriate] areas determined appropriate by the city, including subdivisions, planned unit developments, single lots, and rental communities and parks. An application to install a new HUD-Code manufactured home for use and occupancy as a residential dwelling is deemed approved and granted unless the city denies the application in writing within 45 [30] days from receipt of the application setting forth the reason [specifically the findings of the city as to why such installation would adversely affect the public health, safety, or welfare].
- (c) [A manufactured home rental community or park is not a subdivision for purposes of regulation in this state. A "manufactured home rental community or park" is defined as and means a plot or tract of land which is separated into two or more spaces or lots which are rented or leased or offered for rent or lease to persons for the installation of manufactured homes for use and occupancy as residences; provided, that the lease or rental agreement is for a term of less than 60 months and contains no purchase option. This subsection shall not be applicable to, nor affect the final judgment in, any lawsuit which was filed and was pending final judgment prior to May 1, 1987.
- [(d)] This section shall not affect the validity of any deed restriction that is otherwise valid.
- SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 15, 1987, by the following vote: Yeas 144, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2083 on May 31, 1987, by a non-record vote. Passed by the Senate, with amendments, on May 30, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 18, 1987.

Effective Aug. 31, 1987, 90 days after date of adjournment.