

Also in the introductory language of subsection (c) of this section, the defined term "supervisor" is substituted for the former reference to "the assessing authority", for clarity.

In subsections (c)(1) and (e)(1) of this section, the phrase "health or medical condition" is substituted for the former phrase "medical necessity or a substantial physical convenience", for clarity.

In subsection (c)(1) of this section, the term "licensed physician" is substituted for the former term "licensed medical practitioner" to clarify that a physician's substantiation is necessary.

Also in subsection (c)(1) of this section, the reference to a "statement" is substituted for the former reference to "sufficient evidence ... substantiated" to clarify that a report is required from a "licensed physician".

In subsections (c)(2) and (e)(2) of this section, the word "affirmation" is substituted for the former word "attestation", in light of the explanation of "oaths" in § 1-201 of this article.

In subsection (d) of this section, the phrase "on which the building is located", which modifies real property, is added for clarity.

Also in subsection (d) of this section, the defined term "real property" is substituted for the former reference to "property", for accuracy.

Former Art. 81, § 19(a)(11)(D), which required certain information under this section to be placed on property tax bills, is deleted as impractical because of the inability to put this data on tax bills.

Defined terms: "Assess" § 1-101  
 "Assessment" § 1-101 "Department" § 1-101  
 "Real property" § 1-101 "Supervisor" § 1-101

8-234. SAME -- MOBILE HOMES.

(A) DEFINITION.

IN THIS SECTION, "MOBILE HOME" INCLUDES A TRAILER, A HOUSE TRAILER, A TRAILER COACH, OR A MOBILE HOME THAT:

- (1) IS USED OR CAN BE USED FOR RESIDENTIAL PURPOSES;  
 AND
- (2) IS PERMANENTLY ATTACHED TO LAND OR CONNECTED TO UTILITY, WATER, OR SEWAGE FACILITIES.