

(B) HOW ASSESSED.

EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION AND NOTWITHSTANDING §§ 7-220, 7-230, AND 7-231 OF THIS ARTICLE, A MOBILE HOME SHALL BE ASSESSED TO THE OWNER OF THE LAND ON WHICH THE MOBILE HOME IS LOCATED ON THE SAME BASIS AS IMPROVEMENTS TO REAL PROPERTY.

(C) EXCEPTIONS.

A MOBILE HOME MAY NOT BE ASSESSED UNDER THIS SECTION IF IT:

(1) IS UNOCCUPIED AND FOR SALE; OR

(2) IS LOCATED TEMPORARILY IN A RENTED SPACE IN A TRAILER PARK OR MOBILE HOME COURT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(c).

Subsection (a) of this section is revised as a definition of "mobile home", for clarity.

In subsections (b) and (c) of this section, the former references to "valued" and "valuation", are deleted as unnecessary in light of the defined term "assess[ed]".

In subsection (b) of this section, the phrase "to the owner of the land on which the mobile home is located" is added for clarity.

Also in subsection (b) of this section, the defined term "real property" is substituted for the former references to "land", for clarity and consistency.

Also in subsection (b) of this section, the former reference to the assessment being "for ordinary tax purposes" is deleted as superfluous.

In subsection (c)(2) of this section, the phrase "rented space" is substituted for the former phrase "for the payment of a sum", for clarity.

Defined terms: "Assess" § 1-101
"Includes"; "including" § 1-101 "Real property" § 1-101

8-235. SAME -- NORMAL REPAIRS AND MAINTENANCE.

(A) "NORMAL REPAIRS AND MAINTENANCE" DEFINED.

IN THIS SECTION "NORMAL REPAIRS AND MAINTENANCE":