

**132.751 Classification of certain mobile or manufactured homes and certain recreational vehicles as real property.**

- (1) Mobile homes or manufactured homes not held for resale by a dealer shall be classified as real property for the purpose of the levy and assessment of ad valorem taxes, regardless of whether or not the wheels or mobile parts have been removed and whether or not the unit rests on a permanent, fixed foundation.
- (2) Recreational vehicles shall be classified as real property if the wheels or mobile parts have been removed and the unit rests on a permanent, fixed foundation.

**Effective:** July 14, 2000

**History:** Amended 2000 Ky. Acts ch. 166, sec. 3, effective July 14, 2000. -- Created 1992 Ky. Acts ch. 338, sec. 11, effective July 14, 1992.