

SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION

S.F. No. 3251

(SENATE AUTHORS: JOHNSON, Koran, Laine, Dziedzic and Draheim)

DATE  
02/17/2020

D-PG  
4786

OFFICIAL STATUS

Introduction and first reading

Referred to Agriculture, Rural Development, and Housing Policy

03/02/2020

Comm report: To pass as amended and re-refer to Judiciary and Public Safety Finance and Policy

1.1 A bill for an act  
1.2 relating to housing; allowing mortgage financing for manufactured homes in  
1.3 manufactured home park cooperatives; amending Minnesota Statutes 2018, sections  
1.4 168A.141, subdivision 1a; 273.125, subdivision 8.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 168A.141, subdivision 1a, is amended to read:

1.7 Subd. 1a. **Affidavit form.** An affidavit of affixation must be in substantially the following  
1.8 form and must contain the following information.

1.9 **MANUFACTURED HOME AFFIDAVIT OF AFFIXATION**

1.10 PURSUANT TO MINNESOTA STATUTES, SECTION 168A.141

1.11 Homeowner, being duly sworn, on his or her oath, states as follows:

1.12 1. Homeowner owns the manufactured home ("home") described as follows:

1.13 .....

1.14			Manufacturer's	Model Name or Manufacturer's		
1.15	New/Used	Year	Name	Model No.	Serial No.	Length/Width

1.16 2. A copy of the surrendered manufacturer's certificate of origin or certificate of title is  
1.17 attached.

1.18 3. A copy of the notice of surrender issued from the Minnesota Department of Public Safety  
1.19 Driver and Vehicle Services is attached.

1.20 4. The home is or will be located at the following "Property Address":

2.1 .....  
2.2 Street or Route ..... City ..... County ..... State ..... Zip Code .....  
2.3 5. The legal description of the property address ("land") is as follows or as attached hereto:  
2.4 .....  
2.5 .....  
2.6 .....  
2.7 6. The homeowner is the owner of the land or the owner of the land is a member of a  
2.8 Minnesota nonprofit corporation or a Minnesota cooperative.  
2.9 7. The home is, or must be promptly upon delivery, anchored to the land by attachment to  
2.10 a permanent foundation and connected to appropriate residential utilities (e.g., water, gas,  
2.11 electricity, sewer).  
2.12 8. The homeowner intends that the home be an immovable permanent improvement to the  
2.13 land, free of any personal property security interest.  
2.14 9. A copy of the written statement from the county auditor or county treasurer of the county  
2.15 in which the manufactured home is then located, stating that all property taxes payable in  
2.16 the current year (pursuant to Minnesota Statutes, section 273.125, subdivision 8, paragraph  
2.17 (b)), have been paid, or are not applicable, is attached.  
2.18 10. The home must be assessed and taxed as an improvement to the land.  
2.19 11. The name and address of the person designated by the homeowner to record the original  
2.20 affidavit of surrender with the county recorder or registrar of titles of the county in which  
2.21 the real estate is located is:  
2.22 Name .....  
2.23 Street Address .....  
2.24 City, State, Zip Code .....  
2.25 Phone .....  
2.26 E-mail .....  
2.27 IN WITNESS WHEREOF, homeowner(s) have executed this affidavit on this ..... day of  
2.28 ....., 20...  
2.29 .....  
2.30 Homeowner Signature Address  
2.31 .....  
2.32 Printed Name City, State  
2.33 .....

3.1 Homeowner Signature (if applicable)

3.2 .....

### 3.3 Printed Name

3.4 This instrument was drafted by, and when recorded return to:

3.5 .....

### 3.6 .....

3.7 .....

3.8 Subscribed and sworn to before me this ..... day of ....., .....

3.9 .....

3.10 Signature of Notary Public or Other Official

### 3.11 Notary Stamp or Seal

3.12 (optional)

### 3.13 Lender's Statement of Intent:

3.14 The undersigned ("lender") intends that the home be immovable and a permanent  
3.15 improvement to the land free of any personal property security interest.

3.16 .....

3.17 Lender

3.18 By: .....

3.19 Authorized Signature

3.20 STATE OF .....

3.21 ..... ) ss:

3.22 COUNTY OF .....)

3.23 On the ..... day of ..... in the year ..... before me, the undersigned, a Notary Public in and  
3.24 for said state, personally appeared

3.25 .....

3.26 personally known to me or proved to me on the basis of satisfactory evidence to be the  
3.27 individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged  
3.28 to me that he/she/they executed the same in his/her/their capacity(ies), and that by  
3.29 his/her/their signature(s) on the instrument, the individual(s), or the person on behalf of  
3.30 which the individual(s) acted, executed the instrument.

3.31 .....

### 3.32 Notary Signature

3.33 .....

4.1 Notary Printed Name  
4.2 Notary Public, State of .....  
4.3 Qualified in the County of .....  
4.4 My commission expires .....  
4.5 Official seal:

4.6 Sec. 2. Minnesota Statutes 2018, section 273.125, subdivision 8, is amended to read:

4.7 Subd. 8. **Manufactured homes; sectional structures.** (a) In this section, "manufactured  
4.8 home" means a structure transportable in one or more sections, which is built on a permanent  
4.9 chassis, and designed to be used as a dwelling with or without a permanent foundation when  
4.10 connected to the required utilities, and contains the plumbing, heating, air conditioning, and  
4.11 electrical systems in it. Manufactured home includes any accessory structure that is an  
4.12 addition or supplement to the manufactured home and, when installed, becomes a part of  
4.13 the manufactured home.

4.14 (b) Except as provided in paragraph (c), a manufactured home that meets each of the  
4.15 following criteria must be valued and assessed as an improvement to real property, the  
4.16 appropriate real property classification applies, and the valuation is subject to review and  
4.17 the taxes payable in the manner provided for real property:

4.18 (1) the owner of the unit holds title to the land on which it is situated or the owner that  
4.19 holds title to the land on which it is situated is a member of a Minnesota nonprofit corporation  
4.20 or a Minnesota cooperative;

4.21 (2) the unit is affixed to the land by a permanent foundation or is installed at its location  
4.22 in accordance with the Manufactured Home Building Code in sections 327.31 to 327.34,  
4.23 and rules adopted under those sections, or is affixed to the land like other real property in  
4.24 the taxing district; and

4.25 (3) the unit is connected to public utilities, has a well and septic tank system, or is serviced  
4.26 by water and sewer facilities comparable to other real property in the taxing district.

4.27 (c) A manufactured home that meets each of the following criteria must be assessed at  
4.28 the rate provided by the appropriate real property classification but must be treated as  
4.29 personal property, and the valuation is subject to review and the taxes payable in the manner  
4.30 provided in this section:

4.31 (1) the owner of the unit is a lessee of the land under the terms of a lease, or the unit is  
4.32 located in a manufactured home park but is not the homestead of the park owner;

(2) the unit is affixed to the land by a permanent foundation or is installed at its location in accordance with the Manufactured Home Building Code contained in sections 327.31 to 327.34, and the rules adopted under those sections, or is affixed to the land like other real property in the taxing district; and

(3) the unit is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

(d) Sectional structures must be valued and assessed as an improvement to real property if the owner of the structure holds title to the land on which it is located or is a qualifying lessee of the land under section 273.19. In this paragraph "sectional structure" means a building or structural unit that has been in whole or substantial part manufactured or constructed at an off-site location to be wholly or partially assembled on site alone or with other units and attached to a permanent foundation.

(e) The commissioner of revenue may adopt rules under the Administrative Procedure Act to establish additional criteria for the classification of manufactured homes and sectional structures under this subdivision.

(f) A storage shed, deck, or similar improvement constructed on property that is leased or rented as a site for a manufactured home, sectional structure, park trailer, or travel trailer is taxable as provided in this section. In the case of property that is leased or rented as a site for a travel trailer, a storage shed, deck, or similar improvement on the site that is considered personal property under this paragraph is taxable only if its total estimated market value is over \$10,000. The property is taxable as personal property to the lessee of the site if it is not owned by the owner of the site. The property is taxable as real estate if it is owned by the owner of the site. As a condition of permitting the owner of the manufactured home, sectional structure, park trailer, or travel trailer to construct improvements on the leased or rented site, the owner of the site must obtain the permanent home address of the lessee or user of the site. The site owner must provide the name and address to the assessor upon request.