

# Tennessee Code Annotated



## 67-5-802. Mobile Homes

(a) (1) Any movable structure and appurtenance which is attached to real property by virtue of being on a foundation, or being underpinned, or connected with any one (1) utility service, such as electricity, natural gas, water, or telephone, shall be assessed for tax purposes as real property as an improvement to the land where located; however, in cases where the movable structures are attached to land occupied and used as trailer or mobile home parks where the owner of the land is renting spaces or lots for maintaining the movable structures, the owner of the movable structures shall be responsible for the additional tax imposed by reason of the improvement, and the owner of the land shall be granted a lien against the movable structure to secure the payment of the municipal and county taxes. Such lien shall constitute a first lien against the movable structure and shall be the only lien granted to the owner of the land without prior notification to any lienholder of record.....

(2) Any such tax shall be collectible by the owner of the mobile park on a fiscal year basis, or in the alternative, the owner of the mobile park shall have the right to collect the tax by the month on a pro rata share, together with any monthly rents due the owner.

(b) (1) On or before March 1 of each year, the assessor of property shall furnish to each owner of land used as a mobile home park a schedule approved by the division of property assessments, requiring the owner to list all movable structures as defined in § 67-5-501, which were located on the owner's land as of the assessment date. For purposes of this subsection, "mobile home park" means a parcel or contiguous parcels under common ownership containing three (3) or more rental spaces or lots for movable structures.

(2) It is the duty of each owner of land upon which a movable structure is located to list each such structure, its make, year, serial number, size, original cost and such other pertinent information as may be required by the division of property assessments, sign same and return it to the assessor of property on or before April 1 of each year. The assessor of property shall furnish to each owner of land used as a mobile home park a schedule of the assessed value of each moveable structure on or before July 1 of each year.

For more information:

....about your **property appraisal** or **assessment**, contact:

**Hawkins County  
Assessor of Property**  
Courthouse Annex Room 201  
110 E. Main St.  
Rogersville, TN 37857  
272-8505

....about your **county property taxes**, contact:

**Hawkins County Trustee**  
Courthouse Annex Room 203  
110 E. Main St.  
Rogersville, TN 37857  
272-7022

....about your **city property taxes**, contact:

Bulls Gap - 235-5216  
Church Hill - 357-6161  
Kingsport - 229-9418  
Mount Carmel - 357-7311  
Rogersville - 272-7497  
Surgoinville - 345-2213



**Hawkins County  
Assessor of Property**  
**Brochure # 5**



**Hawkins County  
Assessor of Property**

# Mobile Home Property Assessment and Tax Information

Helpful Information  
for Owners of  
Mobile Homes  
and  
Mobile Home Parks



# Frequently Asked Questions

**Q:** Are mobile homes taxable property in Tennessee ?

**A:** Yes, under Tennessee Law mobile homes are assessed as real property, as an improvement to the land where that mobile home is located. This can be on property owned by the mobile home owner, or on a lot or pad in a mobile park where the owner is renting or leasing a space. A key date to remember is January 1st, which is the statutory “date of assessment”. Because a mobile home by definition is “moveable”, the possibility exists that it could be located in more than one jurisdiction during any given year. To prevent it from being assessed for taxes more than once, a mobile home is assessed in the county where it is physically located on January 1st, no matter how long it remains on site after that date.

**Q:** If a mobile home is located in a mobile home park, who is responsible for paying the taxes, the home owner or the park owner ?

**A:** The mobile home owner. Because the mobile home is assessed as an improvement to their property, the mobile home park owner will receive a tax bill that includes the taxes for all mobile homes in their park. However, the mobile home owner is responsible for paying the taxes attributed to their mobile home. At the park owner’s discretion, this can be done in a lump sum or included in the monthly collection of any rents or dues.

**Q:** Are active duty military personnel required to pay property taxes on their mobile homes ?

**A:** Mobile homes owned by non-resident active duty service personnel in Tennessee on military orders are considered “personal property” in accordance with the Soldiers’ and Sailors’ Civil Relief Act, and therefore are exempt.

**Q:** What responsibility does the owner of a Mobile Home Park have in reporting improvements (mobile homes) on their property.

**A:** Prior to 1 March each year, the Assessor of Property furnishes each mobile home park owner in the county with a schedule to list all mobile homes located in their park as of 1 January. It is the duty of the mobile home park owner to correctly list each mobile home by make, model, size, original cost, etc. and return that schedule, along with certification of any military exemptions to the assessor’s office no later than 1 April.

**Q:** Why is the value listed in the assessor’s office different than what I paid for the mobile home ?

**A:** While the purchase price can be one indicator of value for a particular mobile home, the amount paid does not necessarily equal the market value. Considerations such as repossessions, sale prices and discounts, family sales, and sales where land or furnishings are involved, often make the purchase price unreliable as the *fair market value* of a mobile home. The assessor’s office is responsible for equalizing values and making uniform assessments of all mobile homes in the jurisdiction. The values assigned for tax purposes are developed using uniform standards for quality, size and depreciation. If a mobile home is properly listed (age, size, etc.), the results will closely approximate the current market value, but more importantly for tax purposes, they will ensure a *fair and equal* assessment for every taxpayer who owns a similar mobile home.



## Important Dates

**1 January :** Date of Assessment  
*TCA 67-5-504*

**1 March :** On or before 1 March, the Assessor of Property provides the mobile home park owner with schedule to list all mobile homes located in the park as of the 1 January date of assessment.  
*TCA 67-5-802(b)*

**1 April :** On or before 1 April, all forms must be returned to the assessor’s office, to include military exemptions.  
*TCA 67-5-802(b)*

**20 May :** Assessor lists all property and notifies property owners of any changes in their assessments.  
*TCA 67-5-504 & TCA 67-5-508*

**1 June :** County Board of Equalization meets for approximately two weeks to consider appeals and certify values.  
*TCA 67-1-404 & TCA 67-5-1410*

**July :** County Commission and City Council set their respective tax rates.  
*TCA 67-5-510*

**1st Monday in October :** Taxes become due and payable.  
*TCA 67-1-701*

**1 March (following year) :** County taxes become delinquent, penalty and interest begin to accrue.  
*TCA 67-1-801*

**1 June (following year) :** City taxes become delinquent, penalty and interest begin to accrue.  
*TCA 67-1-801*