

§551. Real estate; defined

Real estate, for the purposes of taxation under this Part, includes all lands in the State and all buildings, mobile homes, camper trailers and other things that are affixed to land, together with any appurtenant water power, shore privileges and rights, forests and mineral deposits; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings, mobile homes, camper trailers and other things that are affixed to leased land or land not owned by the owner of the buildings must be taxed as real estate in the place where that land is located. Mobile homes, except stock in trade, are considered real estate for purposes of taxation under this Part. [PL 2007, c. 627, §13 (AMD).]

SECTION HISTORY

PL 1967, c. 271, §1 (AMD). PL 1971, c. 235, §1 (AMD). PL 1975, c. 252, §14 (AMD). PL 2007, c. 627, §13 (AMD).

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