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§8B–201.

A manufactured home shall be converted to real property when all of the following events have occurred:

(1) The manufactured home is attached to a permanent foundation;

(2) The ownership interests in the manufactured home and the parcel of real property to which the manufactured home is affixed are identical; and

(3) An affidavit of affixation complying with the requirements of § 8B–202 of this subtitle has been recorded with the clerk of the court of the county in which the parcel of real property to which the manufactured home is affixed is located.

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