

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-4-2

REQUIREMENTS FOR REPORTING, REGISTERING,
AND ASSESSING MANUFACTURED HOMES

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810-4-2-.01 Scope of Rules. The purpose of this rule is to establish guidelines and procedures for reporting, registering, and assessing manufactured homes, and general administrative rules for enforcement of manufactured home laws.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975

History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended: Filed January 26, 1998, effective March 2, 1998.
Amended: Filed December 15, 2004, effective January 19, 2005.

810-4-2-.02 Manufactured Homes Subject to Ad Valorem Tax.

(1) All manufactured homes located on land owned by the manufactured home owner where the manufactured homes are not rented or leased for business purposes shall be subject to assessment for ad valorem tax purposes and the manufactured homes shall be considered as improvements to realty. Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class II). Manufactured homes located on land owned by the manufactured home owner where the owner allows someone to occupy the home rent free, the manufactured home shall be subject to ad valorem tax. Ownership interests in the manufactured home and the land must be the same for it to be assessed for ad valorem tax purposes. Manufactured homes assessed for ad valorem tax purposes shall be valued according to the Alabama Appraisal Manual and the manufactured homes shall be revalued on the same time schedule as other real property in the county.

(2) Valuations. Manufactured homes subject to ad valorem tax will be valued using the following procedure:

(a) Determine the classification of the home based on the construction quality of the manufactured home.

(b) Calculate the square footage of any appendages (porches, decks, or additions) and apply the appropriate decimal as specified in the Alabama Appraisal Manual. The square footage of the manufactured home added to the adjusted square footage of the appendages will equal the total adjusted area of the manufactured home.

(c) The total adjusted area of the manufactured home will be used to select the appropriate rate from the manufactured home rate table.

(d) The cost of any extra features will be determined using the Alabama Appraisal Manual or another market source.

(e) The cost of the manufactured home and appendages added to the cost of the extra features will result in the cost of the manufactured home.

(f) The cost of the manufactured home will be indexed using the manufactured home index provided by the Alabama Department of Revenue, Property Tax Division. This index will be distributed to counties along with their reappraisal order. All other counties will use the index applicable during their last reappraisal.

(g) The indexed cost will be depreciated, resulting in the value to be used for ad valorem tax purposes.

(3) Ad Valorem Tax Decals

(a) Every person, firm, or corporation who owns a manufactured home shall receive a decal upon the assessment of the manufactured home, upon the payment of the ad valorem tax on the manufactured home, or upon complying with the ad valorem tax laws where no taxes are due. There shall be no issuance fee paid for decals issued for manufactured homes subject to ad valorem tax. These individuals assessing a manufactured home for the first time will be issued a current year decal at the time of assessment and must either return to the courthouse during October, November, or December for a new decal or be mailed a new decal during October, November, or December.

(b) The ad valorem tax decal shall be proof of payment of all ad valorem taxes or proof of compliance with the ad valorem tax laws where no taxes are due. The ad valorem tax decal shall be displayed the same as the registration decal.

(c) A decal will no longer be required, when the identity of a manufactured home has changed and no longer can be valued using the Manufactured Home Rate Tables, but is more accurately valued using other sections of the Alabama Appraisal Manual.

(d) A decal will no longer be required when a manufactured home (for assessment purposes) is considered to have "no value."

(e) Owners of manufactured homes entering the state for the first time and owners of manufactured homes purchased from the stock of a dealer shall, within 30 days of entry or purchase, secure from the local manufactured home official the appropriate manufactured home decal and display the decal as required in regulation 810-4-2-.03.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975.

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Amended: Filed September 9, 1999, effective October 14, 1999.

810-4-2-.03 Manufactured Homes Subject to Registration.

(1) Every person, firm, or corporation who owns, maintains, or keeps in this state a manufactured home which is located on land owned by someone other than the manufactured home owner, or manufactured homes located on land owned by the manufactured home owner and such manufactured homes are rented or leased for business purposes shall be subject to registration.

(2) Registration Fees.

(a) For the purpose of identification, the following letters will be used to denote the various registration classes:

- | | |
|--|---|
| 1. Owner-Occupied, Single-Wide residence | A |
| 2. Owner-Occupied, Double-Wide or larger residence | B |
| 3. Commercial Single-Wide (rental) | C |
| 4. Commercial Double-Wide or larger (rental) | D |

(b) Registration fees shall be as specified in Section 40-12-255(a), Code of Alabama 1975 as amended. The basic fee schedule is as follows:

- | | |
|--|------|
| 1. Owner-Occupied, Single-Wide residence | \$24 |
| 2. Owner-Occupied, Double-Wide or larger residence | \$48 |
| 3. Commercial Single-Wide (rental) | \$48 |
| 4. Commercial Double-Wide or larger (rental) | \$96 |

(c) The basic fee is reduced as follows according to the age of Manufactured Home:

1. All manufactured homes ten (10) years of age or greater, but less than twenty (20) years of age will be subject to 75% of the above stated fee schedule.

2. All manufactured homes twenty (20) years of age or greater shall be subject to 50% of the above fee schedule.

3. All manufactured homes manufactured during any time of one calendar year shall be considered one-year old on October 1 of the following calendar year.

4. It shall be the duty of the taxpayer to submit evidence of the age of the manufactured home. If no proof of age is available on a manufactured home model prior to 1990, an affidavit will be acceptable as proof of age.

(d) Quarterly proration of registration fees for new registrations as follows:

1. Manufactured homes registered for the first time between October 1 and December 31 shall be subject to 100% of the applicable registration fee.

2. Manufactured homes registered for the first time between January 1 and March 31 shall be subject to 75% of the applicable registration fee.

3. Manufactured homes registered for the first time between April 1 and June 30 shall be subject to 50% of the applicable registration fee.

4. Manufactured homes registered for the first time between July 1 and September 30 shall be subject to 25% of the applicable registration fee.

(e) The fee shall be dependent on the use of the manufactured home on October 1 or its intended use on the date the manufactured home is newly acquired.

(f) Double wide is defined as two or more transportable modules.

(g) Manufactured homes used for commercial purposes shall be any manufactured home except an owner occupied manufactured home used as a single family residence.

(h) Owner occupied shall be actual occupancy of the manufactured home by the owner and used as a single family residence. Single family residence is further defined as occupancy by the spouse, children, and parents as long as they live in the manufactured home with the owner of record. Occupancy can be either on a full-time basis or part-time basis.

(i) Any appendages that are added to a manufactured home which have a total square footage less than the square footage of the manufactured home shall be covered by the registration fee. When appendages exceed the square footage of a manufactured home, the manufactured home shall be registered as a double wide paying the applicable double wide registration fee.

(j) A decal shall no longer be required when the county appraisal office determines the manufactured home to have “no value.”

(k) Refunds shall be issued only in case of registration fees collected in error.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64 Code of Alabama 1975.

History: Original rule filed February 18, 1993; effective March 26, 1993. Amended January 26, 1998, effective March 2, 1998.

810-4-2-.04 Exemptions From Registration Fee.

(1) Owner Occupant Over the Age of 65.

(a) All manufactured home owners who are over the age of 65 shall be exempt from payment of the registration fee on their owner-occupied manufactured home, but will be subject to the payment of the \$5 issuance fee.

(b) This exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Proof of age must be furnished once and kept on file.

(c) Owners who fail to claim the exemption or display the current year decal will be subject to the registration fee, delinquent fee, citation fee, and penalty set out in Section 40-12-255(b), Code of Alabama 1975 .

(2) Owner Occupant Totally Disabled.

(a) All manufactured homes which are owner-occupied by a totally disabled owner shall be exempt from the payment of the registration fee but will be subject to the \$5 issuance fee (Section 40-12-255).

(b) The exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually.

(c) Proof of disability may be (but shall not be limited to) written certificates of such total disability by two physicians licensed to practice in this state. A certificate of disability from the Veterans Administration or the Social Security Administration will be acceptable (40-12-255(i)).

(d) Failure to claim the exemption or display the current year decal will subject the owner to the registration fee, delinquent fee, citation fee, and penalty as set out in Section 40-12-255(b).

(3) Owned by Governmental Agencies.

(a) All manufactured homes owned by the United States Government, the State of Alabama, and county or municipal corporations are exempt from the registration fees provided for in Section 40-12-255(m).

(b) Issuance of a decal is not required. However, for discovery purposes, a decal may be issued to governmental agencies at no charge.

(4) Manufactured homes in the inventory of a dealer or a Manufacturer.

(a) All manufactured homes in the inventory of a dealer or a manufacturer shall be exempt from the registration fee.

(b) Manufactured homes in the inventory of a dealer or a manufacturer shall not be required to display a decal (40-12-255(a)).

(5) Other Statutory Exemptions.

(a) All statutory exemptions pertaining to organizations as exempt from any and all state, county, and municipal taxes, licenses, fees, and charges of any nature whatsoever (Chapter 9, Title 40) are exempt from the manufactured home registration and issuance fee.

(b) Subjects statutorily exempt from the payment of the registration fee will not be exempt from the requirement of displaying a current year decal. The subjects must claim the exemption annually and be issued a decal at no charge.

(c) Failure to display the current year decal will subject the manufactured home owner to citation fees and penalties.

(6) Nonresident military personnel stationed in Alabama under orders are exempt from the payment of the registration fee on manufactured homes under the Soldiers and Sailors Civil Relief Act of 1940. However, the current year decal must be displayed. The nonresident military personnel must claim their exemptions annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Failure to claim the exemption or display the current year decal will subject the owner to the citation fee, and penalty as set out in Section 40-12-255(b).

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64
Code of Alabama 1975

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810-4-2-.05 Manufactured Homes - General

(1) Any manufactured home owner subject to registration laws must show proof of payment of sales/use tax.

(2) Any manufactured home owner subject to registration laws must furnish the prior years' registration receipt or if the manufactured home has never been registered in the State of Alabama, then a copy of a bona fide bill of sale and certificate of title, or title application issued by the Alabama Revenue Department for 1990 or subsequent year model must be furnished. Registration fees shall be collected from the date of the bill of sale or the date the manufactured home entered the state, but in no case will the registration fees be due and payable for any period greater than two previous years plus the current year.

(3) Manufactured homes will be registered in the office of the official who collected ad valorem tax on manufactured homes prior to passage of the Act. However, responsibility for administration of the Act may be transferred to another county official with mutual consent of the elected officials involved.

(4) All manufactured homes subject to the registration fee shall be registered between October 1 and November 30 of each year. All owners of manufactured homes subject to the registration fee for the first time shall have thirty (30) calendar days from the date of the bill of sale or from the date the manufactured home entered the state for the first time to register the manufactured home without a delinquent fee.

(5) All manufactured homes subject to registration for the first time where a bill of sale or certificate of title is not furnished will be presumed to have been in the state for the two previous years and the registration fee shall be immediately due and payable for the two previous years plus the current year, but in no case will the registration fee be due and payable for any period prior to October 1, 1991.

(6) All manufactured homes subject to the registration fee on October 1, 1991, shall not be subject to ad valorem tax for the 90-91 tax year.

(7) Registration fees are good statewide for the entire year. Transfer of ownership for a current registration is not required.

(8) Register a multi-unit manufactured home as a "double wide or larger" and issue one decal for each complete serviceable unit, regardless of the number of sections involved.

(9) Proper notation and disposition of decals issued to exempt entities for discovery purposes shall be made on the manufactured home report.

(10) Any person violating any provision of Section 40-12-255, Code of Alabama 1975, shall be guilty of a Class C misdemeanor and, upon conviction thereof, shall be subject to a fine of not less than \$50.00.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975

History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998, effective March 2, 1998.

810-4-2-.06 Registration Decals - Displaying, Issuing, and Replacing.

(1) All manufactured homes subject to the registration fee shall be issued a decal provided by the Alabama Department of Revenue. The decals are sequentially numbered and the disposition of each decal shall be subject to audit. There shall be a \$5 issuance fee charged for issuance of all decals except as otherwise specified in this rule. (Section 40-12-255(a), Code of Alabama 1975)

(2) The manufactured home owner shall immediately attach the decal to and at all times thereafter display the decal at eye level on the outside finish of the manufactured home for which the decal was issued. The decal shall be located one foot from the right corner on the side facing the street so as to be clearly visible from the street. The issuing official will place the appropriate classification letter on the designated area of the decal prior to issuing a registration decal.

(3) Lost, stolen or mutilated decals should be replaced if an owner can present proof of payment of the current year registration fee and certify that the decal has been lost, stolen or mutilated. The official designated to issue the decals shall collect an additional \$5 issuance fee and issue a new decal for that year.

Author: Monica Mason
Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975
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810-4-2-.07 Delinquent Fees.

(1) Manufactured home owners will be subject to a \$10 delinquent fee if:

(a) The owner of any manufactured home fails to pay the registration fee before December 1.

(b) The manufactured home owner fails to register a newly acquired manufactured home or a manufactured home entering the state for the first time within thirty (30) days.

(2) Delinquent fees cannot be waived (40-12-10(f) Code of Alabama 1975).

(3) A delinquent fee shall be charged for each year the current owner is delinquent.

(4) Liability for delinquent registration fees does not follow the property. A new owner would not be liable for the past owner's delinquent registration fees, penalties, etc.

(5) Only owners of manufactured homes subject to the registration fee may be subject to the delinquent fee. The \$10 delinquent fee cannot be charged to owners subject to ad valorem tax laws.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975.

History: Original rule filed February 18, 1993; effective March 26, 1993.

Amended: Filed January 26, 1998, effective March 2, 1998.

Amended: Filed September 9, 1999, effective October 14, 1999.

810-4-2-.08 Citations.

(1) Any manufactured home owner, unless specifically exempted, who fails to pay the registration fee on manufactured homes shall be subject to a citation fee of \$15.

(2) All manufactured home owners who fail to properly display the registration or ad valorem decals on such manufactured homes shall be subject to a citation fee of \$15.

(3) If the ad valorem tax or registration fee and citation fees are not paid within fifteen (15) calendar days of the date cited, the penalty of \$24 will be assessed against the owner of the manufactured home.

(4) The county license inspector or deputy license inspector shall have authority to issue citations. The county official charged with the responsibility of administering this law shall have the authority to designate employees of his or her office or by mutual consent of the tax assessor or county revenue commissioner, employees of the tax assessor or county revenue commissioner, or appraisal office as deputy license inspectors.

(5) Citation books will be printed and distributed by the Alabama Department of Revenue to the County Manufactured Home Registration Official. Citation forms are sequentially numbered and will be subject to audit by the Alabama Examiners of Public Accounts. Keep records of who the books are issued to, which citation numbers are in the book and retain all books when completed.

(6) It is recommended that one county office be designated to collect all manufactured home citation fees. License inspectors are to turn in the yellow copy of the citation to the manufactured home official daily to ensure collection of the citation fee prior to registration/assessment.

(7) The license inspector or deputy license inspector shall institute or cause to be instituted criminal proceedings for all citations not paid within the 15 days allowed. Refer to the Code of Alabama 1975, Section 40-12-10 for the proper procedure to use concerning the collection of citation fees and penalties. Adequate records of the disposition of the citations should be kept in the county manufactured home official's office.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975

History: Original rule filed February 18, 1993; effective March 26, 1993.
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810-4-2-.09 Move Permits.

(1) Before a manufactured home may be moved on the highways of Alabama, a moving permit must be obtained from the county official who administers the manufactured home registration laws. One fee of \$10 will be charged for the moving of each manufactured home (regardless of the number of transportable modules to be moved). However, a move permit valid for fourteen (14) calendar days will be issued for each transportable module. Proof of payment of any applicable ad valorem tax or the current registration fee, issuance fee, and any applicable penalties shall be required before the moving permit will be issued.

(2) Manufactured home dealers shall not be required to obtain a moving permit when moving a manufactured home which is part of the dealer's inventory or when delivering a manufactured home sold from the dealer's inventory.

(3) Manufactured homes owned by dealers, manufacturers, lien holders, or homes being transported into or through the State of Alabama shall not be required to obtain a move permit. Transporters must provide proof of ownership as evidenced by a tag, decal, bill of sale, bill of lading, or title.

(4) Lien holders are required [within ten (10) days of moving any manufactured home] to notify, in writing, the county registration official of the removal of said manufactured home. The county registration official, upon receipt of such written notification shall send [within ten (10) days] a notice of any delinquent taxes or registration fees to the lien holder. Lien holders shall pay delinquent taxes or registration fees within thirty (30) days of being notified.

(5) Any person moving a manufactured home without a moving permit shall be issued a traffic citation and shall be guilty of a class C misdemeanor, and upon conviction shall be subject to a fine of not less than \$50. Any law enforcement official in the State of Alabama may issue the traffic citation.

(6) This move permit shall be in addition to any other moving permits required by law. This move permit satisfies the requirement under the revenue manufactured home laws only.

(7) A copy of the move permit shall be forwarded to the county of destination.

(8) The issuing official may renew the move permit based upon evidence submitted that unusual circumstances prevented the moving of the manufactured home within the fourteen (14) calendar days originally allowed.

Author: Monica Mason
Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975
History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998, effective March 2, 1998.

810-4-2-.10 Distribution.

(1) Registration, Delinquent Fee and Penalty (40-12-255(a)and (b), Code of Alabama 1975)

- (a) 25% State General Fund
- (b) 25% County General Fund
- (c) 25% County or City School Board based on location
- (d) 25% City (Goes to County General Fund if located outside City Limits)

(2) Issuance Fee - \$5 (40-12-255(a))

- (a) \$4 County General Fund (or Fee Official)
- (b) \$1 County Treasurer - To be used by the issuing official for administration and enforcement of the Revenue Manufactured Home Laws.

(3) Citation Fee - \$15 (40-12-255(b))

- (a) County General Fund if cited by County License Inspector
- (b) County Treasurer if cited by employee of county tax or registering official - To be used by the office issuing the citation for administration and enforcement of the Revenue Manufactured Home Laws.

(4) Move Permit - \$10 (40-12-255(j)(5))

- (a) \$5 County General Fund
- (b) \$5 State Road and Bridge Fund

Author: Monica Mason
Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975
History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998, effective March 2, 1998.

810-4-2-.11 Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43).

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975.

History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998, effective March 2, 1998.

810-4-2-.12 Land Owners and Utility Reports.

(1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official.

(2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975

History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998, effective March 2, 1998.

810-4-2-.13 Issuance Fees - Manufactured Homes.

(1) PURPOSE - This rule is issued pursuant to the authority contained in Section 40-7-64, Code of Alabama 1975, for the purpose of establishing guidelines and procedures pertaining to issuance fees on manufactured homes.

(2) PROCEDURES - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year.

(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Alabama 1975, pertaining to issuance fees on manufactured homes.

(b) The manufactured home issuance fee shall be \$5 and collected between October 1 and November 30 of the tax year, as provided in Section 40-12-255.

(3) MANUFACTURED HOME ISSUANCE FEE GUIDELINES:

(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home.

(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees.

(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following:

1. Manufactured homes owned by governmental agencies
2. Manufactured homes in the inventory of a dealer or a manufacturer
3. Manufactured homes owned by statutorily exempt organizations

(d) The \$5 manufactured home issuance fee shall be distributed as follows:

1. \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official.

2. \$1 shall accrue to an account in the office of the county treasurer for use by the issuing official or designated representative for administering or enforcing the manufactured home laws.

Author: Monica Mason

Authority: Sections 40-2A-7(a)(5) and 40-7-64, Code of Alabama 1975

History: New rule: Filed October 20, 1999, effective November 24, 1999.

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