

Section 40-12-255

Manufactured homes.

(a) Every person, firm, or corporation who owns, maintains or keeps in this state a manufactured home as defined according to subsection (n) of this section, except a manufactured home that constitutes a part of the inventory of a manufacturer or dealer, shall pay an annual registration fee of \$24 for an owner occupied single wide (one transportable module) manufactured home, \$48 for an owner occupied double wide or larger (two or more transportable modules) manufactured home, \$48 for a commercial single wide (one transportable module) manufactured home, or \$96 for a commercial double wide or larger (two or more transportable modules) manufactured home, provided, however, that any manufactured home 10 years of age or greater but less than 20 years of age shall pay 75 percent of the above stated fees, and any manufactured home 20 years of age or greater shall pay 50 percent of the above stated fees; and upon payment thereof such owner shall be furnished an identification decal, designed by the Department of Revenue and color coded to denote the size and year issued, which shall be immediately attached to and at all times thereafter displayed at eye level on the outside finish of the manufactured home for which the registration fee was paid, and one foot from the corner on the right side facing the street, so as to be clearly visible from the street. The registration fee hereby provided for shall be paid in the county in which such manufactured home is customarily kept to the same county official who normally collected ad valorem tax on manufactured homes prior to October 1, 1991; provided, however, that the responsibilities for administering the provisions of this law may be transferred to another county official with the mutual consent of the elected county officials involved. The fee shall be due and payable on October 1 of each year and delinquent if not paid before December 1 of each year. For the year beginning October 1, 1991, the registration fee shall be in lieu of the ad valorem taxes that would have been due and payable on October 1, 1991, and any taxpayer who pays the registration fee on his manufactured home between October 1, 1991, and November 30, 1991, shall not be subject to any delinquent ad valorem taxes or fees. The owner of the manufactured home shall furnish to the registration official the make, model, year, length, width, number of transportable modules, and serial number of the manufactured home and the registration official shall furnish a receipt to the manufactured home owner containing the above referenced information. The registration fee shall be disbursed by the collecting official by the twentieth of the month following the month of collection and shall be disbursed as follows, 25 percent to the State General Fund, 25 percent to the county general fund, 25 percent to the county school board except that if the manufactured home is located within a city school district then the 25 percent shall go to the city school board, and 25 percent to the city or municipality in which the manufactured home is located, except that if the manufactured home is not located within a municipal corporate limits then

the county general fund will receive the 25 percent share that would have gone to the municipality. The official collecting such registration fees and issuing such identification decals in evidence of payment thereof shall also collect a \$5 issuance fee to be distributed as follows: \$4 to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, then the \$4 issuance fee shall go to the issuing official, and the remaining \$1 shall accrue to an account in the office of the county treasurer for use by the issuing official or designated representative, and such accumulated moneys shall be used only for performance of his or her official duties.

(b) The owner of any manufactured home who fails to pay the registration fee hereby provided for shall be subject to a delinquent fee of \$10 if payment is made on or after December 1, or if the manufactured home owner fails to pay the registration fee or if the owner fails to display the identification decal on such manufactured home, as hereinabove required. Furthermore, the owner shall be subject to a citation fee of \$15 and if the registration fee and citation fee are not paid within 15 calendar days of date cited a penalty of \$24 will be assessed against the owner of the manufactured home. The county license inspector or deputy license inspector shall have authority to issue citations and assess penalties. The county official charged with the responsibility of administering this law shall have the authority to designate employees of his office or by mutual consent of the tax assessor, employees of the tax assessor's or appraisal office as deputy license inspectors. The delinquent fee and penalty shall be distributed in the same manner as the registration fee. The citation fee shall accrue to the county general fund if the citation is issued by the county license inspector's office. The citation fee shall accrue to an account in the office of the county treasurer for use by the assessor, collector, license commissioner, or revenue commissioner if an employee of that office issues the citation, and the citation fee shall be used only for performance of the issuing official's official duties. The official responsible for administering the provisions of this section must collect all fees and penalties due before a decal may be issued to the manufactured home owner. The penalties set out under Section 32-6-65(b) are not applicable to manufactured homes.

(c) The owner or lessor of the real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured home at such times as the Commissioner of Revenue may require on forms furnished by the Department of Revenue. The commissioner and the state Department of Revenue are hereby empowered to promulgate and enforce any rules or regulations reasonably necessary to administer the provisions of this chapter, including but not limited to, notice, hearings, and appeals processes.

(d) Any public or private entity that provides or sells any gas or electric services and connects such 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.

(e) The manufactured home owner shall furnish to the county official charged with the responsibility of administering this law a copy of the prior year's registration receipt, unless such manufactured home is new and a registration decal has never been issued, in which case the county official charged with the responsibility of administering this law shall be furnished a bona fide bill of sale from the dealer showing when the manufactured home was bought and a certificate of title issued by the Alabama Department of Revenue or application for a certificate of title for a 1990 or subsequent year model manufactured home or, in the case of a used manufactured home brought into the state from any other state the county official charged with the responsibility of administering this law shall be furnished a bona fide certificate of title, manufacturer's certificate of origin or bill of sale, properly assigned, showing when the manufactured home was sold to an individual, firm, corporation or association now living or operating in this state. If such bill of sale or certificate of title is not furnished, the manufactured home 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.

(f) Manufactured homes brought into the state during any tax year, new manufactured homes for which registration decals have never been issued, or manufactured homes sold from the stock of a dealer or otherwise acquired during any tax year, shall be subject to registration the same as if they had been held or owned in the state on October 1; except, that registration fees thereon shall be assessed on a quarterly basis as follows:

(1) Manufactured homes brought into the state or sold from stock after October 1, but before January 1 following, shall be subject to registration the same as if held or owned in the state on October 1.

(2) Manufactured homes brought into the state or sold from stock after the last day of December, but before April 1 following, shall be subject to registration for three quarters of the tax year.

(3) Manufactured homes brought into the state or sold from stock after the last day of March, but before the first day of July following, shall be subject to registration for one half of the tax year.

(4) Manufactured homes brought into the state or sold from stock after the last day of June, but before October 1, following, shall be subject to registration for one fourth of the tax year.

(g) Any person, firm, or corporation acquiring a new manufactured home or bringing a manufactured home into the state for the first time, except a manufactured home which constitutes a part of the inventory of a dealer or manufacturer, shall have 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 said manufactured home without a delinquent fee.

(h) Manufactured homes shall not be included in any assessment for ad valorem tax purposes made by any person, firm or corporation unless said manufactured home meets the requirements of subdivision (b)(15) of Section 40-11-1. Any manufactured home that is assessed for ad valorem tax purposes under subdivision (b)(15) of Section 40-11-1 shall not be subject to registration.

(i) Any owner occupied manufactured home owned by any person over the age of 65 or any owner who is totally disabled shall be exempt from paying the annual registration fee. The exemption must be claimed annually by the manufactured home owner between October 1 and November 30. Proof of age shall only be required once and a copy of proof may be kept on file. Proof of disability may be, but shall not be limited to, the written certification of such total disability by any two physicians licensed to practice in this state. The payment of the \$5 issuance fee will be required in order to receive the exemption and decal.

(j) No manufactured home may be moved on the roads or highways of Alabama unless one of the following provisions are met:

(1) Every person, firm, or corporation who owns, maintains, or keeps in this state a manufactured home, must obtain a permit to move said manufactured home on the highways of Alabama. The permit shall be obtained from the county official who administers the manufactured home registration laws. Proof of payment of the current registration fee, issuance fee, and any applicable penalties shall be required before the moving permit shall be issued. Manufactured home dealers shall not be required to obtain a moving permit when moving a manufactured home that is part of dealer's inventory or moving a manufactured home for the first time after a sale of such manufactured home from dealer's inventory as evidenced by a bill of sale or bill of lading.

(2) If the manufactured home is owned by a dealer, manufacturer, lien holder, or an out-of-state person, firm, or corporation and is being transported within or through the State of Alabama, or entering the State of Alabama for the first time, then proof of ownership of said manufactured home by said person, firm, or corporation as evidenced by a tag, decal, bill-of-sale, bill of lading, or title shall be sufficient and a permit will not be required; provided, however, that a lien holder will be required to notify, in writing, within 10 days of moving any manufactured home, the county official charged with the responsibility of administering this law, and such official shall send a notice of any delinquent taxes, if applicable within 10 days, and the lien holder shall pay delinquent tax within 30 days of being notified.

(3) The above referenced moving permit shall be in addition to any other moving permits required by law.

(4) The provisions of this section shall be enforced by any law enforcement officials in the State of Alabama. Any person, firm, or corporation moving a manufactured home on the roads or

highways of Alabama without a moving permit shall be issued a traffic citation for failure to have in possession the required moving permit and shall be guilty of a Class C misdemeanor; and upon conviction thereof shall be subject to a fine of not less than \$50.

(5) The issuing official shall charge a \$10 fee for the above referenced moving permit. One-half of said fee shall accrue to the county general fund to cover the costs of obtaining and issuing said permits, and the remaining one-half shall accrue to the State Road and Bridge Fund.

(6) The Department of Revenue shall design the above referenced moving permit and shall promulgate rules and regulations for their use.

(k) Any person, firm, or corporation required to register a manufactured home under the provisions of this article must show proof of payment of sales/use tax before the decal may be issued.

(l) Any person violating any provision of this article shall be guilty of a Class C misdemeanor and, upon conviction thereof, shall be subject to a fine of not less than \$50.

(m) 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 under this section.

(n) For purposes of administering the provisions of this section the definition of "manufactured home" shall be the following: A structure, transportable in one or more sections, and which is built on a permanent chassis, and not designed normally to be drawn or pulled on the highway except to change permanent locations but is designed to be used as a dwelling, with or without a permanent foundation, when connected to the required utilities, including the plumbing, heating, air conditioning, and electrical systems, if any, contained therein. It may be used as a place of residence, business, profession, trade, or for any other purpose, by the owner, lessee, or assigns and may consist of one or more units that can be attached or joined together.

(o) For the purposes of administering the provisions of this section, the definition of a manufactured home used for commercial purposes shall be any manufactured home except an owner-occupied manufactured home used as a single family residence.

(Acts 1961, Ex. Sess., No. 44, p. 1897, §1; Acts 1962, Ex. Sess., No. 159, p. 203; Acts 1988, 1st Ex. Sess., No. 88-824, p. 265, §6; Acts 1991, No. 91-694, p. 1340, §2; Act 2001-1098, 4th Sp. Sess., p. 1152, §1.)

<http://alisondb.legislature.state.al.us/alison/codeofalabama/1975/40-12-255.htm>