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), <u>Code of Ala. 1975</u>)

(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) In the event a manufactured home owner who has been previously issued a manufactured home decal informs the county decal issuing official that the previously issued decal has been lost, stolen, or in some way damaged to the point it is unusable, the county decal issuing official may issue a replacement decal. The county issuing official must first verify the type of decal originally issued and the decal number from the records. If the decal has been damaged to the point it is unusable the issuing official must request the surrender of the damaged decal. The county decal issuing official shall then have the manufactured home owner sign an affidavit affirming the fact that the originally issued decal was lost, stolen, or damaged to the point it is unusable. (Sample affidavit is included below) The county decal issuing official will then note in the record the disposition of the original decal and the fact that it is now invalid. The county decal issuing official may then issue a replacement decal and record the necessary information in the record. If the decal being replaced is a registration decal no additional registration fees will be due however an additional five dollar issuance fee will be due and payable for all issued decals.

Sample Affidavit:

AFFIDAVIT

Manufactured Home Decal Lost, Stolen, or Damaged

This is to affirm that I am the owner of the manufactured home for which () registration decal or () ad valorem decal number ______ was originally issued for tax year ______ and that said decal has been () lost, () stolen, or () damaged to the point it is unusable.

Subject to the Penalty of PERJURY under the laws of the STATE OF ALABAMA, I, the undersigned hereby affirm the information hereon is true and correct.

Signature of Owner		Date			
County Issuing Official		-	Date		
Author: Authority:	Monica Vaughn and §§40-2A-7(a)(5), 40 1975.			40-12-25	5 <u>Code of Ala.</u>
History:	Original rule filed Fe Amended: Filed Ja Amended: Filed De 2005. Amended: Fil	nuary 2 ecembe	26, 1998; effe er 15, 2004; e	ective Mar effective Ja	ch 2, 1998. anuary 19,