

Alabama Department of Revenue

News Release

Oct. 18, 2001

Reminder: Manufactured Home Registration Fees Due in October

Montgomery—The Alabama Department of Revenue reminds manufactured home residents to purchase their 2001-2002 manufactured home decals during October and November. October 1 marked the due date for manufactured home registration fees.

“The manufactured home registration fee is due annually in October as ad valorem or property taxes are for property owners, but unlike the ad valorem tax, which is paid to county tax collectors between October 1 and December 31 each year, the manufactured home registration fee has a shorter registration and payment period—from October 1 to November 30 each year,” explained State Revenue Commissioner Cynthia Underwood.

The manufactured home registration fee applies only to manufactured homes that are rented, leased, or located on land owned by someone other than the owner of the manufactured home. All other manufactured homes are subject to ad valorem or property tax.

Payment of either the registration fee or the property tax is made at the courthouse in the county where the manufactured home is located. Upon payment of applicable registration fees and a \$5.00 issuance fee, residents will receive a blue-colored decal to display on their manufactured homes. The 2001-2002 blue decals evidence payment of the registration fee.

Manufactured home registration fees are detailed below:

Owner-occupied: \$24—single-wide (one transportable module)
\$48—double-wide or larger (two or more transportable modules)

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Commercial: \$48—single-wide
 \$96—double-wide or larger

Note also that registration fees decrease depending upon the age of the manufactured home. Fees for manufactured homes 10 to 19 years old equal 75 percent of the basic fee; fees for manufactured homes 20 years old or older equal 50 percent.

The manufactured home registration fee does not apply to those residents of manufactured housing who own both the manufactured home and the land on which it is located. Their property is subject to ad valorem tax or property tax which is paid during October through December to the county tax-collecting official. Upon payment of the property tax, owners will receive a 2001-2002 blue-colored decal to display on their homes.

Owners of manufactured homes that do not have a current manufactured home decal displayed on their homes can be cited by the county license inspector for failure to obtain and display the appropriate decal.

For more information concerning Alabama's manufactured home registration requirements or manufactured home property tax requirements, contact the Alabama Department of Revenue, Property Tax Division at (334) 242-1525 or visit the department's Web site at www.ador.state.al.us.

Contact for more information:

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