

Alabama Department of Revenue

News Release
Sept. 22, 2000

Reminder: Manufactured Home Registration Fees Due in October

Montgomery—The Alabama Department of Revenue reminds individuals that manufactured home registration fees and ad valorem taxes on manufactured homes become due October 1.

“We want to remind taxpayers that the 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 must be paid between October 1 and November 30 each year,” explained State Revenue Commissioner Michael L. Patterson.

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 ad valorem 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 orange decals to display on their manufactured homes. The decals serve as evidence of payment. Basic registration fees for manufactured homes are as follows:

Owner-occupied:	\$24—single-wide (one transportable module)
	\$48—double-wide or larger (two or more transportable modules)
Commercial:	\$48—single-wide
	\$96—double-wide or larger

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Note also that 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 ad valorem taxes, owners will receive orange decals to display on their homes, evidencing payment of ad valorem taxes.

Owners of manufactured homes which do not have a current manufactured home decal displayed on the home 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 ad valorem 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**.

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