

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:

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| 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:

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|--|------|
| 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.

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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.