

810-4-2-.07 Delinquent Fees.

(1) Manufactured home owners will be subject to a \$10 delinquent fee if:

(a) The owner of any manufactured home fails to pay the registration fee before December 1.

(b) The manufactured home owner fails to register a newly acquired manufactured home or a manufactured home entering the state for the first time within thirty (30) days.

(2) Delinquent fees cannot be waived (40-12-10(f) Code of Alabama 1975).

(3) A delinquent fee shall be charged for each year the current owner is delinquent.

(4) Liability for delinquent registration fees does not follow the property. A new owner would not be liable for the past owner's delinquent registration fees, penalties, etc.

(5) Only owners of manufactured homes subject to the registration fee may be subject to the delinquent fee. The \$10 delinquent fee cannot be charged to owners subject to ad valorem tax laws.

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Authority: Sections 40-2A-7(a)(5), 40-7-61 and 40-7-64, Code of Alabama 1975.

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