

810-4-2-.08 Citations.

(1) Any manufactured home owner, unless specifically exempted, who fails to pay the registration fee on manufactured homes shall be subject to a citation fee of \$15.

(2) All manufactured home owners who fail to properly display the registration or ad valorem decals on such manufactured homes shall be subject to a citation fee of \$15.

(3) If the ad valorem tax or registration fee and citation fees are not paid within fifteen (15) calendar days of the date cited, the penalty of \$24 will be assessed against the owner of the manufactured home.

(4) The county license inspector or deputy license inspector shall have authority to issue citations. The county official charged with the responsibility of administering this law shall have the authority to designate employees of his or her office or by mutual consent of the tax assessor or county revenue commissioner, employees of the tax assessor or county revenue commissioner, or appraisal office as deputy license inspectors.

(5) Citation books will be printed and distributed by the Alabama Department of Revenue to the County Manufactured Home Registration Official. Citation forms are sequentially numbered and will be subject to audit by the Alabama Examiners of Public Accounts. Keep records of who the books are issued to, which citation numbers are in the book and retain all books when completed.

(6) It is recommended that one county office be designated to collect all manufactured home citation fees. License inspectors are to turn in the yellow copy of the citation to the manufactured home official daily to ensure collection of the citation fee prior to registration/assessment.

(7) The license inspector or deputy license inspector shall institute or cause to be instituted criminal proceedings for all citations not paid within the 15 days allowed. Refer to the Code of Alabama 1975, Section 40-12-10 for the proper procedure to use concerning the collection of citation fees and penalties. Adequate records of the disposition of the citations should be kept in the county manufactured home official's office.

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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.