

Manufactured Homes Registration/Renewal Information

REGISTRATION

The Alabama Manufactured Home Act (91-694), signed into law July 18, 1991, changed the way manufactured homes are treated for tax and revenue purposes in Alabama. Under the Act, those manufactured homes located on the owner's property and not held for rent or lease will be assessed on the real property tax rolls in the Revenue Commissioner's Office. All others must be registered. Manufactured homes must be registered within 30 days of purchase or of the date they come into the State of Alabama. In Lee County, manufactured homes are registered in the Revenue Commissioner's Office.

Proof of ownership, along with a description that includes serial number, size, year made, and model of the manufactured home should be brought to the Revenue Commissioner's Office to assess or register manufactured homes. The owner will receive a decal to display on the right front corner as proof that the taxes are paid. A homestead exemption may be claimed if you own the manufactured home and live in it as your primary residence as of October 1 of the year you are applying for the exemption.

Proof of title (2000 and newer) and proof that sales tax has been paid must be provided at time of assessing/registering or may be subject to title transfer fee of \$23 per title and sales tax of 2% of the purchase price.

SALES TAX ON MANUFACTURED HOMES

In order for a manufactured home to be registered, purchaser must provide proof that Sales Tax has been collected and if applicable, Alabama Certificate of Title Application. As proof, the Revenue Office will accept: Bill of Sale from Licensed Dealer showing Tax Collected. Contact our office at 334-737-3655 should you have questions about Sales Tax or applying for a Certificate of Title on a Manufactured Home.

RENEWAL

Renewal of manufactured home registrations for those who do not own their manufactured home, land and do not live in the home is October/November each year. There is a penalty for late registration after November 30th. Persons over 65 or permanently and totally disabled should request exemption information prior to registration/renewal. Subject to a citation on December 1st if decal is not purchased and properly displayed, (see back of decal)

ASSESSMENT

If the manufactured home and land are titled in the same name and will be occupied by owner as his/her home, the manufactured home will be assessed as real property and Homestead may apply. An Ad Valorem decal will be Issued when the property taxes are paid each year. (October 1st through December 31st) Subject to a citation on December 1st if decal is not purchased and properly displayed. (see back of decal)

Failure to register, renew or display decal will result in a citation with penalties.