

MANUFACTURED HOME LAW ACT

All Manufactured Homes **NOT** assessed on real property must be registered and a decal purchased every year. You may be exempt from all but the \$5.00 Issuance Fee if you are over the age of 65 or if you are totally disabled. You must be the owner of the manufactured home and be the occupant as well.

When registering the Manufactured Home for the first time, be sure to bring the **Bill of Sale**, proof of **Sales Tax Paid** and the **Title** (if the home is 2000 or above).

You may assess the Manufactured Home on property for Ad Valorem Taxes if the home is located on land owned by the manufactured home owner.

**MANUFACTURED HOME LAW
ACT 91-694 (40-12-255)
FEE BASED ON OCTOBER 1, 2016**

ANNUAL REGISTRATION FEES

TYPE	<u>1-9 YEARS OLD</u> (BASIC FEE) *(2016-2007)	<u>10-19 YEARS OLD</u> (75%) *(2006-1997)	<u>20+ YEARS OLD</u> (50%) *(1996)
A. OWNER OCCUPIED SINGLE WIDE	24	18	12
B. OWNER OCCUPIED DOUBLE WIDE OR LARGER	48	36	24
C. COMMERCIAL SINGLE WIDE	48	36	24
D. COMMERCIAL DOUBLE WIDE OR LARGER	96	72	48

**QUARTERLY PRORATION OF REGISTRATION FEES
(NEW REGISTRATIONS ONLY)**

<u>OCT.1-DEC31</u> (100%)	<u>JAN. 1-MAR. 31</u> (75%)	<u>APRIL1-JUN30</u> (50%)	<u>JULY1-SEPT 30</u> (25%)
12	9	6	3
18	13.5	9	4.5
24	18	12	6
36	27	18	9
48	36	24	12
72	54	36	18
96	72	48	24

***ALL MANUFACTURED HOMES MANUFACTURED DURING ANY ONE CALANDAR YEAR
SHALL BE CONSIDERED ONE YEAR OLD ON OCT. 1 OF THE FOLLOWING CALANDER YEAR.**