

810-4-2-.12 Land Owners and Utility Reports.

(1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official.

(2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection.

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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.
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