

810-4-2-.13 Issuance Fees - Manufactured Homes.

(1) PURPOSE - This rule is issued pursuant to the authority contained in Section 40-7-64, Code of Alabama 1975, for the purpose of establishing guidelines and procedures pertaining to issuance fees on manufactured homes.

(2) PROCEDURES - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year.

(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Alabama 1975, pertaining to issuance fees on manufactured homes.

(b) The manufactured home issuance fee shall be \$5 and collected between October 1 and November 30 of the tax year, as provided in Section 40-12-255.

(3) MANUFACTURED HOME ISSUANCE FEE GUIDELINES:

(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home.

(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees.

(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following:

1. Manufactured homes owned by governmental agencies
2. Manufactured homes in the inventory of a dealer or a manufacturer
3. Manufactured homes owned by statutorily exempt organizations

(d) The \$5 manufactured home issuance fee shall be distributed as follows:

1. \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official.

2. \$1 shall accrue to an account in the office of the county treasurer for use by the issuing official or designated representative for administering or enforcing the manufactured home laws.

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

History: New rule: Filed October 20, 1999, effective November 24, 1999.

Amended: Filed December 15, 2004, effective January 19, 2005.