

810-4-2-.04 Exemptions From Registration Fee.

(1) Owner Occupant Over the Age of 65.

(a) All manufactured home owners who are over the age of 65 shall be exempt from payment of the registration fee on their owner-occupied manufactured home, but will be subject to the payment of the \$5 issuance fee.

(b) This exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Proof of age must be furnished once and kept on file.

(c) Owners who fail to claim the exemption or display the current year decal will be subject to the registration fee, delinquent fee, -citation fee, and penalty set out in §40-12-255(b), Code of Ala. 1975.

(2) Owner Occupant Totally Disabled.

(a) All manufactured homes which are owner-occupied by a totally disabled owner shall be exempt from the payment of the registration fee but will be subject to the \$5 issuance fee as set out in §40-12-255.

(b) The exemption must be claimed annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually.

(c) Proof of disability may be (but shall not be limited to) written certificates of such total disability by two physicians licensed to practice in this state. A certificate of disability from the Veterans Administration or the Social Security Administration will be acceptable.

(d) Failure to claim the exemption or display the current year decal will subject the owner to the registration fee, delinquent fee, citation fee, and penalty as set out in §40-12-255(b).

(3) Owned by Governmental Agencies.

(a) All manufactured homes owned by the United States Government, the State of Alabama, and county or municipal corporations of this state are exempt from the registration fees provided for in §40-12-255(m).

(b) Issuance of a decal is not required. However, for discovery purposes, a decal may be issued to governmental agencies at no charge.

(4) Manufactured Homes in the Inventory of a Dealer or a Manufacturer.

(a) All manufactured homes in the inventory of a dealer or a manufacturer shall be exempt from the registration fee.

(b) Manufactured homes in the inventory of a dealer or a manufacturer shall not be required to display a decal.

(5) Other Statutory Exemptions.

(a) All statutory exemptions pertaining to organizations as exempt from any and all state, county, and municipal taxes, licenses, fees, and charges of any nature pursuant to Title 40 Chapter 9 Code of Ala. 1975 are exempt from the manufactured home registration and issuance fee.

(b) Subjects statutorily exempt from the payment of the registration fee will not be exempt from the requirement of displaying a current year decal. The subjects must claim the exemption annually and be issued a decal at no charge.

(c) Failure to display the current year decal will subject the manufactured home owner to citation fees and penalties.

(6) Nonresident military personnel stationed in Alabama under orders are exempt from the payment of the registration fee on manufactured homes under the Soldiers and Sailors Civil Relief Act of 1940. However, the current year decal must be displayed. The nonresident military personnel must claim their exemptions annually between October 1 and November 30 or thirty (30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually. Failure to display the current year decal will subject the owner to the citation fee, and penalty as set out in §40-12-255(b).

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Authority: §§ 40-2A-7(a) (5), 40-7-61, 40-7-64, 40-12-255, and Title 40 Chapter 9 Code of Ala. 1975.

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