

SHORT TITLE: Revenue and taxation; procedures for repossession of manufactured homes; requiring proof that ad valorem taxes have been paid; effective date.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 470

By: Herbert

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2813, which relates to ad valorem taxes; requiring Department of Public Safety to issue certain permit to move manufactured home under certain circumstances; prohibiting issuance of certificate of title prior to furnishing of proof that ad valorem taxes have been paid; allowing repossession and transport of manufactured home under certain conditions; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2813, is amended to read as follows:

Section 2813. A. On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code, Section 2801 et seq. of this title.

B. In addition to the other requirements prescribed by law for the listing and assessing of real property pursuant to the provisions of the Ad Valorem Tax Code, when listing the value of real property on which a manufactured home is located and owned by the person owning the manufactured home and when listing the value

of the improvements thereon, the county assessor shall separately describe and identify the value of the manufactured home apart from the real property and the value of the other improvements thereon. The value of the real property, the manufactured home, and the other improvements shall be shown separately.

C. Except as authorized by subsection F of this section, if a manufactured home is to be moved from one county to another within this state, between January 1 and December 31, the county treasurer shall collect the ad valorem taxes due for the full year from the person owning the home prior to the change of location and shall issue to the owner a receipt of taxes paid and a tax payment decal. Such receipt and decal shall be conclusive as to proper payment of ad valorem taxes upon such home for all assessment years preceding the year of the receipt by the county issuing such receipt and decal.

D. If after payment of taxes due the owner of a manufactured home makes a subsequent move in the same year, the county treasurer of the county in which the manufactured home is located shall issue a release of taxes paid to the owner.

E. After issuance of a receipt of taxes paid and a decal pursuant to the provisions of subsection C of this section and after notification by the county treasurer of such payment or after issuance of a release of taxes paid pursuant to subsection D of this section, the county assessor of the county in which the manufactured home is located shall furnish to the county assessor of the county where the manufactured home is to be located, the following information:

1. The name of the owner of the manufactured home;
2. The serial number or identification number of the manufactured home;
3. The registration number given to the manufactured home by the Oklahoma Tax Commission;

4. The address or legal description where the manufactured home is to be located;

5. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes; and

6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem taxes for the manufactured home for the following year.

F. When lawfully repossessing a manufactured home which has been listed and assessed as real property pursuant to the provisions of subsection A of Section 2812 of this title, a holder of a perfected security interest in the home is authorized to pay the ad valorem taxes for the full current year and which may be due for any prior year on the manufactured home based on the assessed value of the home pursuant to the provisions of subsection B of this section apart from the real property and the other improvements thereon. The county treasurer shall issue a receipt of taxes paid to said holder and a decal showing the payment of such taxes. Such receipt shall be issued notwithstanding the existence of a tax sale certificate issued as a result of a tax sale to a purchaser of property upon which a manufactured home is located and for which the holder of a perfected security interest makes payment as authorized by this subsection. Such receipt shall be issued if the procedures prescribed by Section 3106 of this title are followed. If a tax sale certificate has been issued as required by law and the notice of sale contained the statement concerning the right of a secured party to repossess the manufactured home, the amount of taxes paid by the holder of the security interest shall be refunded to the holder of the tax sale certificate. Said receipt shall be evidence of payment of the ad valorem taxes for purposes of obtaining a permit. The Department of Public Safety shall not issue a permit pursuant to the provisions of Section 14-103D of Title 47 of the Oklahoma Statutes until all ad valorem taxes are paid on the

manufactured home. The Department shall issue a permit immediately to the holder of a perfected security interest or its licensed representative, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. A certificate of title for a manufactured home shall not be issued pursuant to a repossession prior to the furnishing of proof satisfactory to the Tax Commission or motor license agent that all ad valorem taxes due have been paid. If the home is subject to registration pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma Statutes, the holder of a perfected security interest in a manufactured home may repossess the manufactured home and transport the manufactured home within the state for the purpose of securing the property after registering the manufactured home pursuant to the provisions of Section 1113 or 1117 of Title 47 of the Oklahoma Statutes.

G. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax paid and shall remain on the license plate while the manufactured home is in transit.

2. It shall be a misdemeanor for any person to transport or cause to be transported a manufactured home without the decal affixed as required by this section.

3. The decal issued pursuant to subsection C of this section shall be of such size, color, design and numbering as the Tax Commission may direct. The tax payment decals shall be made with reflectionized material so as to provide effective and dependable brighteners during the service period for which the tax payment decal is issued. The Tax Commission shall issue such tax payment decals to the various county treasurers of the state in order for a manufactured home owner or reposessor to move the manufactured home.

SECTION 2. This act shall become effective November 1, 1997.

46-1-0583

CD