

SHORT TITLE: Manufactured homes; manufactured home located on real property owned by owner of home to be subject to ad valorem taxes; manufactured home located on other property to be subject to Oklahoma Vehicle License and Registration Act; effective date.

STATE OF OKLAHOMA

1st Session of the 46th Legislature (1997)

SENATE BILL NO. 564

By: Herbert of the Senate

and

Bastin of the House

AS INTRODUCED

An Act relating to manufactured homes; amending 47 O.S. 1991, Sections 1113, as last amended by Section 4, Chapter 22, O.S.L. 1996, 1117, 1118, 1119 and 1135 (47 O.S. Supp. 1996, Section 1113), which relate to the Oklahoma Vehicle License and Registration Act; requiring purchaser of new or used manufactured home to register home within thirty days of purchase; providing for temporary license plates therefor; modifying requirements for manufactured home license plates and decals; requiring Oklahoma Tax Commission to supply decals to motor license agents; specifying provisions applicable to certain manufactured homes after first year of registration; providing that manufactured home located on real property owned by owner of home is subject to ad valorem taxes; providing that manufactured home not located on real property owned by owner of home is subject to Oklahoma Vehicle License and Registration Act; providing certain repossession procedures; deleting obsolete language; specifying license fee for certain manufactured homes; providing that fee be in lieu of certain other taxes; providing for apportionment of revenue; amending 68 O.S. 1991,

Sections 2811, 2812 and 2813, which relate to the Ad Valorem Tax Code; requiring county assessor to make certain determination and perform certain other duties; and providing an effective date.

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

SECTION 1. AMENDATORY 47 O.S. 1991, Section 1113, as last amended by Section 4, Chapter 22, O.S.L. 1996 (47 O.S. Supp. 1996, Section 1113), is amended to read as follows:

Section 1113. A. 1. Upon the filing of a registration application and the payment of the fees provided for in the Oklahoma Vehicle License and Registration Act, the Oklahoma Tax Commission shall assign to the vehicle described in the application a distinctive number, and issue the owner of the vehicle a certificate of registration and one license plate or a yearly decal for the year that a license plate is not issued. The yearly decal shall have an identification number and the last two numbers of the registration year for which it shall expire. Except as provided by Section 1113A of this title, the license plate shall remain with the vehicle until a replacement license plate is applied for. The yearly decal will validate said license plate for each registration period other than the year the license plate is issued. The license plate and decal shall be of such size, color, design and numbering as the Tax Commission may direct. However, yearly decals issued to the owner of a vehicle who has filed an affidavit with the appropriate motor license agent in accordance with Section 7-607 of this title shall be a separate and distinct color from all other decals issued under this section.

2. The license plate shall be securely attached to the rear of the vehicle, except truck-tractor plates which shall be attached to

the front of the vehicle. The Tax Commission may, with the concurrence of the Department of Public Safety, by Joint Rule, change and direct the manner, place and location of display of any vehicle license plate when such action is deemed in the public interest. The license plate, decal and all letters and numbers shall be clearly visible at all times. The operation of a vehicle upon which the license plate is covered, overlaid or otherwise screened with any material, whether such material be clear, translucent, tinted or opaque, shall be a violation of this paragraph.

3. Upon payment of the annual registration fee provided in Section 1133 of this title, the ~~Oklahoma~~ Tax Commission may issue a permanent nonexpiring license plate to an owner of ten or more motor vehicles and for vehicles registered under the provisions of Section 1120 of this title. Upon payment of the annual registration fee, the Tax Commission shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued.

B. The license plates required under the provisions of this title shall conform to the requirements and specifications listed hereinafter:

1. Each license plate shall have a space for the placement of the yearly decals for each succeeding year of registration after the initial issue;

2. The provisions of the Oklahoma Vehicle License and Registration Act regarding the issuance of yearly decals shall not apply to the issuance of apportioned license plates, including license plates for state vehicles, and exempt plates for governmental entities and fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes;

3. Within the limits herein prescribed the Tax Commission shall redesign the official vehicle license plates which currently bear the legend "Oklahoma OK" or "Oklahoma is OK!" and substitute

therefor the legend "Oklahoma Native America" as further described in this paragraph. Except for personalized license plates and license plates issued for motorcycles and mopeds, the emblem on the state flag of Oklahoma as provided for in Section 91 of Title 25 of the Oklahoma Statutes shall be a part of all license plates issued after December 31, 1988. The Tax Commission may continue to issue license plates with the legend "Oklahoma is OK!" or "Oklahoma OK" until any inventory of such license plates is depleted but the Tax Commission shall not produce or cause to be produced any additional license plates with these legends. Except for personalized license plates, license plates issued for commercial vehicles, and license plates issued for motorcycles and mopeds, the "Oklahoma Native America" emblem shall be a part of all license plates issued after December 31, 1993. The specifications for lettering style and appearance for the legend "Oklahoma Native America" shall be provided to the Tax Commission by the Oklahoma Tourism and Recreation Department. The license plates shall be issued with the letters and numerals in the colors of green and white. All license plates and decals shall be made with reflectorized material as a background to the letters, numbers and characters impressed thereon. The reflectorized material shall be of such a nature as to provide effective and dependable brightness during the service period for which the license plate or decal is issued;

4. Except as otherwise provided in this subsection, the Tax Commission shall design appropriate official license plates for all state vehicles. Such license plates shall be permanent in nature and designed in such manner as to remain with the vehicle for the duration of the vehicle's life span or until the title is transferred to a nongovernmental owner;

5. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for vehicles of the Oklahoma Highway Patrol. The license plates shall

have the legend "Oklahoma OK" and shall contain the letters "OHP" followed by the state seal and the badge number of the Highway Patrol officer to whom the vehicle is assigned. The words "Oklahoma Highway Patrol" shall also be included on such license plates;

6. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for vehicles of the Oklahoma Capitol Patrol. Such license plates shall have the legend "Oklahoma OK" and shall contain the letters "OCP" followed by the state seal and badge number of the Oklahoma Capitol Patrol officer to whom the vehicle is assigned. The words "Oklahoma Capitol Patrol" shall also be included on such license plates; and

7. Within the limits prescribed in this section, the Tax Commission shall design appropriate official license plates for vehicles of the Oklahoma Lake Patrol. Such license plates shall have the legend "Oklahoma OK" and shall contain the letters "OLP" followed by the state seal and badge number of the Oklahoma Lake Patrol officer to whom the vehicle is assigned. The words "Oklahoma Lake Patrol" shall also be included on such license plates.

C. Where the applicant has satisfactorily shown that the applicant owns the vehicle sought to be registered but is unable to produce documentary evidence of the ownership, a license plate may be issued upon approval by the Tax Commission. In such instances the reason for not issuing a certificate of title shall be indicated on the receipt given to the applicant. It shall still be the duty of the applicant to immediately take all necessary steps to obtain the Oklahoma certificate of title and it shall be unlawful for the applicant to sell the vehicle until the certificate has been obtained in the applicant's name.

D. The certificate of registration provided for in this section shall be in convenient form, and the certificate of registration, or a certified copy or photostatic copy thereof, duly authenticated by the Tax Commission, shall be carried at all times in or upon

commercial vehicles so registered, in such manner as to permit a ready examination thereof upon demand by any peace officer of the state or duly authorized employee of the Department of Public Safety. Any such officer or agent may seize and hold such commercial vehicle when the operator of the same does not have the registration certificate in the operator's possession or when any such officer or agent determines that the registration certificate has been obtained by misrepresentation of any essential or material fact or when any number or identifying information appearing on such certificate has been changed, altered, obliterated or concealed in any way, until the proper registration or identification of such vehicle has been made or produced by the owner thereof.

E. The purchaser of a new or used manufactured home shall, within thirty (30) days of the date of purchase, register the home with the Tax Commission or a motor license agent. For a new manufactured home, it shall be the responsibility of the dealer selling the home to place a temporary license plate on the home in the same manner as provided in Section 1128 of this title for other new motor vehicles. For the first year that any manufactured home is registered in this state, the Tax Commission shall issue a metal license plate which shall be affixed to the manufactured home. Manufactured homes previously registered and subject to ad valorem taxation as provided by law shall have the metal license plate affixed at the time ad valorem taxes are paid for such manufactured home. The owner of the home shall be required to affix such plate to the home. The Tax Commission shall make sufficient plates available to the various motor license agents of the state in order for an owner of a manufactured home to acquire the plate. A One Dollar (\$1.00) fee shall be charged for issuance of any plate. The fee shall be apportioned each month to the General Revenue Fund of the State Treasury.

F. The manufactured home license plate shall be designed so that it is easily visible for purposes of verification by a county assessor or any state official that the manufactured home is properly assessed for ad valorem taxation or registered as required by this subsection. The plate shall be designed for a yearly decal. In the first year of registration, a decal shall be issued for placement on the license plate indicating payment of applicable registration fees and excise taxes. In the second and all subsequent years for which the manufactured home is subject to ad valorem taxation or registration, an annual decal shall be affixed to the license plate as evidence of ~~ad valorem tax~~ payment of ad valorem taxes or registration fees, whichever is required pursuant to the provisions of subsection G of this section. The Tax Commission shall issue decals to the various county treasurers and motor license agents of the state in order for a manufactured home owner to obtain such decal each year. Upon presentation of a valid ad valorem tax receipt or registration fee receipt, the manufactured home owner shall be issued the annual decal.

G. After the first year of registration:

1. A manufactured home located on real property owned by the owner of the manufactured home shall be subject to ad valorem taxation pursuant to the provisions of the Ad Valorem Tax Code, Section 2801 et seq. of Title 68 of the Oklahoma Statutes; and

2. A manufactured home located on real property not owned by the owner of the manufactured home shall be registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act.

H. Upon the registration of a manufactured home in this state for the first time or upon discovery of a manufactured home previously registered within this state for which the information required by this subsection is not known, the ~~Oklahoma~~ Tax Commission shall obtain:

1. The name of the owner of the manufactured home;

2. The serial number or identification number of the manufactured home;
3. A legal description or address of the location for the home;
4. The actual retail selling price of the manufactured home excluding Oklahoma taxes;
5. The certificate of title number for the home; and
6. Any other information which the Tax Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located. The information shall be entered into a computer data system which shall be used by the ~~Oklahoma~~ Tax Commission to provide information to county assessors upon request by the assessor. The assessor may request any information from the system in order to properly assess a manufactured home for ad valorem taxation.

SECTION 2. AMENDATORY 47 O.S. 1991, Section 1117, is amended to read as follows:

Section 1117. A. ~~Beginning January 1, 1985, unless~~ Unless otherwise provided by law, any person purchasing a new or used manufactured home or owning a manufactured home which has not been registered in this state shall register such manufactured home pursuant to the provisions of subsection B of this section and obtain a certificate of title as provided in Section 1105 of this title.

B. The application for registration and certificate of title shall be made to the Oklahoma Tax Commission or to a motor license agent. Such application shall be accompanied by the registration fees required by Section 1135 of this title and any penalties thereon. The application for registration and certificate of title shall include:

1. The name of the owner of the manufactured home; ~~and~~

2. The serial number or identification number of the manufactured home; ~~and~~
3. A legal description or address of the location; ~~and~~
4. The actual retail selling price of the manufactured home excluding Oklahoma taxes; and
5. Any other information which the Tax Commission deems to be necessary.

The application for registration shall also include the school district in which the manufactured home is located or is to be located.

Upon the filing of an application for registration and certificate of title, the payment of fees as required by Section 1133 of this title, and the excise tax as provided for in Section 2104.3 of Title 68 of the Oklahoma Statutes and the furnishing of proof satisfactory to the Tax Commission or motor license agent that all ad valorem taxes have been paid, the Tax Commission or motor license agent shall assign the manufactured home a distinctive number and shall issue to the owner of the manufactured home a certificate of title, a manufactured home registration receipt, Manufactured Home Registration Decal, and an excise tax receipt. The certificate of title number shall be recorded in the computer system required by Section 1113 of this title in order to collect and store information concerning the subsequent ad valorem tax payments for such manufactured home. Said receipts and decal shall be permanently attached to the title by the Tax Commission or agent. An excise tax receipt so attached shall constitute evidence of payment of the excise tax required by the provisions of Section 2104.3 of Title 68 of the Oklahoma Statutes. Thereafter, the ~~owner of a~~ manufactured home shall be ~~assessed the ad valorem tax as provided in Article 24 of Title 68 of the Oklahoma Statutes~~ subject to the provisions of subsection G of Section 1113 of this title.

C. If an applicant has satisfactorily shown to the Tax Commission or to a motor license agent, that said applicant owns the manufactured home sought to be registered, but is unable to produce the documentary evidence of title, the Tax Commission or motor license agent may issue a manufactured home registration receipt, Manufactured Home Registration Decal and excise tax receipt to the applicant. In such instances, the Tax Commission or motor license agent shall indicate on the receipt given the applicant the reason for not issuing a certificate of title. It shall be the duty of the applicant to immediately take all necessary steps to obtain ~~his~~ an Oklahoma certificate of title. It shall be unlawful for such applicant to sell said manufactured home until such title has been obtained by the applicant. After receiving a certificate of title, the applicant shall then take such title, registration and excise tax receipts and decal to the Tax Commission or motor license agent for permanent attachment of the receipts to the title.

D. When lawfully repossessing a manufactured home which has been registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, a holder of a perfected security interest in the home is authorized to pay the registration fees for the full current year and which may be due for any prior year on the manufactured home. The Tax Commission or motor license agent shall issue a receipt of fees paid to such holder and a decal showing the payment of such fees. Such a receipt shall be evidence of payment of the registration fees 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 this title until all registration fees due are paid on the manufactured home.

SECTION 3. AMENDATORY 47 O.S. 1991, Section 1118, is amended to read as follows:

Section 1118. A. ~~By December 31, 1984, the Commission shall have issued a certificate of title conforming to the provisions of~~

~~Section 1117 of this title, to each person, owning a manufactured home, who has registered and received a certificate of title pursuant to the provisions of Section 1113 of this title and who has paid the required excise tax.~~

~~B. By December 31, 1984, the Commission shall have furnished to the county assessor in each county where a manufactured home is located which is not listed on the tax rolls of such county and the person owning such manufactured home has registered and obtained a Manufactured Home License Registration Decal the following information:~~

- ~~1. The name of the owner of such manufactured home;~~
- ~~2. The serial number or identification number of the manufactured home;~~
- ~~3. The registration number issued for the manufactured home;~~
- ~~4. The legal description or address of the location of the manufactured home;~~
- ~~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 of the county in which the manufactured home is located to list and assess the ad valorem tax required by Article 24 of Title 68 of the Oklahoma Statutes.~~

~~C. Effective July 1, 1984, the The Oklahoma Tax Commission ~~or a~~ and motor license agent agents shall issue certificates a certificate of title which ~~conform~~ conforms to the provisions of Section 1117 of this title to any person applying for a ~~certificate of registration or~~ a certificate of title for a manufactured home.~~

~~D. Effective July 1, 1984, and thereafter as necessary, the B. The Tax Commission shall provide each motor license agent with a school district map of the county designating the boundaries of each school district and the code number of each district.~~

~~E. Effective July 1, 1984, and thereafter as necessary, the C.~~
The State Department of Education shall provide the ~~Oklahoma~~ Tax Commission with a school district map designating the boundaries of each school district and the code number of each district.

SECTION 4. AMENDATORY 47 O.S. 1991, Section 1119, is amended to read as follows:

Section 1119. Upon proper registration and receipt of a certificate of title pursuant to the provisions of Section 1117 of this title by the person owning a new or used manufactured home which is located on real property owned by the owner of the manufactured home, the Oklahoma Tax Commission shall furnish by June 1 and by December 31 of each year to the county assessor in the county in which the manufactured home is or 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 legal description, the address, or the location where the manufactured home is to be located;
 4. The actual retail selling price of the manufactured home, excluding Oklahoma state taxes;
 5. The registration number issued for the manufactured home;
- and

6. Any other information necessary to enable the county assessor to list and assess the proper ad valorem tax required by ~~Article 24 of~~ Section 2801 et seq. of Title 68 of the Oklahoma Statutes. If ownership of ~~the~~ such a manufactured home has passed by operation of law and a new certificate of title has been issued for such home, the Tax Commission shall also furnish such information to the appropriate county assessors.

SECTION 5. AMENDATORY 47 O.S. 1991, Section 1135, is amended to read as follows:

Section 1135. A. License fees for a manufactured home registered pursuant to the provisions of Section 20 of this act for the first year of registration pursuant to the provisions of subsection E of Section 1113 of this title shall be as follows:

1. Where the actual retail selling price, excluding Oklahoma state taxes, is One Thousand Five Hundred Dollars (\$1,500.00) or less, the registration fee shall be Twenty-five Dollars (\$25.00); and

2. Where the actual retail selling price, excluding Oklahoma state taxes, is in excess of One Thousand Five Hundred Dollars (\$1,500.00), the registration fee shall be Twenty-five Dollars (\$25.00) plus seventy-five cents (\$0.75) for each One Hundred Dollars (\$100.00) or any fraction thereof, in excess of One Thousand Five Hundred Dollars (\$1,500.00).

B. License fees for a manufactured home registered pursuant to the provisions of paragraph 2 of subsection G of Section 1113 of this title shall be as follows:

1. For the second year of registration, the fee shall be percent (%) of the factory delivered price of the manufactured home. For this purpose the factory delivered price shall be rounded off to the nearest One Hundred Dollars (\$100.00);

2. For the third through the twenty-fifth years of registration, the fee shall be ninety-five percent (95%) of the previous year's fee; provided, the fee shall be a minimum of Fifty Dollars (\$50.00); and

3. For the twenty-sixth and subsequent years of registration, the fee shall be Fifty Dollars (\$50.00).

The fee levied pursuant to the provisions of this subsection shall be in lieu of all other taxes both general and local.

Of the revenue from the fee levied pursuant to the provisions of this subsection, five percent (5%) shall be remitted to the State Treasurer to be credited to the Oklahoma Tax Commission Revolving

Fund and ninety-five percent (95%) shall be apportioned to the county treasurer of the county in which the manufactured home is located or to be located. The county treasurer shall apportion such revenues to the various school districts based upon the proportion that each district's average daily attendance bears to the total average daily attendance of the districts in the county as certified by the State Department of Education. Such revenues apportioned to the various school districts shall not be considered to be chargeable for state aid purposes.

SECTION 6. AMENDATORY 68 O.S. 1991, Section 2811, is amended to read as follows:

Section 2811. A. Upon locating a manufactured home which is not registered as required pursuant to the provisions of Title 47 of the Oklahoma Statutes or is not listed and assessed for ad valorem taxation pursuant to the provisions of the Ad Valorem Tax Code, the county assessor of the county in which the manufactured home is located shall determine if the manufactured home is located on real property owned by the owner of the manufactured home and if so, shall list and assess the manufactured home, and place said the home on the tax rolls as required by law. The county assessor shall cause such manufactured home to be entered on the assessment rolls and tax rolls for the year or years not to exceed three (3) years omitted pursuant to the provisions of Section 44 2844 of this act title whether or not such manufactured home had situs in such county on January 1 of the year in which the manufactured home was located. No manufactured home shall be entered upon the assessment roll of any county for an assessment year in which the manufactured home was previously assessed for ad valorem taxation in such county or any other county of this state or was registered pursuant to the provisions of the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma Statutes. If the manufactured home is not located on real property owned by the owner

of the manufactured home, the assessor shall notify the Oklahoma Tax Commission which shall proceed pursuant to the provisions of subsection H of Section 1113 of Title 47 of the Oklahoma Statutes.

B. The county assessor of the county in which a manufactured home is located shall require satisfactory proof of registration, payment of ad valorem taxes, if due, and excise taxes on a manufactured home. An ad valorem tax receipt for a manufactured home presented as evidence of payment of ad valorem taxes for such home 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.

C. Any person owning a manufactured home and refusing to show satisfactory proof of registration of such manufactured home pursuant to the provisions of this section or payment of ad valorem taxes pursuant to the provisions of the Ad Valorem Tax Code upon demand by the county assessor of the county in which the manufactured home is located, upon conviction, shall be guilty of a misdemeanor.

D. A used manufactured home held for resale, on a sales lot, by a licensed manufactured housing dealer on January 1, shall be exempt from ad valorem taxation and ~~said the~~ the dealer shall be required to obtain a current certificate of title and registration decal for ~~said the~~ the manufactured home. A purchaser of a used manufactured home held for resale for which a certificate of title and registration decal has been obtained shall provide to the county assessor of the county in which the home is to be located the information specified in subsection E of Section ~~13~~ 2813 of this ~~act~~ title. The manufactured home shall not be subject to ad valorem taxation until the first January 1 date following the date of purchase.

SECTION 7. AMENDATORY 68 O.S. 1991, Section 2812, is amended to read as follows:

Section 2812. A. Subject to the provisions of subsection B of Section ~~13~~ 2813 of this ~~act~~ title, a manufactured home which is located on land owned by the owner of the manufactured home shall be listed and assessed in the county in which it is located for ad valorem taxation as is real property pursuant to the provisions of the Ad Valorem Tax Code. The person owning and residing in such manufactured home may apply for homestead exemption. The county assessor shall approve the application of such person if all requirements of law for such exemption have been met.

B. A manufactured home which is located on land not owned by the owner of the manufactured home shall be ~~listed and assessed in the county in which it is located for ad valorem taxation as is personal property pursuant to the provisions of the Ad Valorem Tax Code~~ registered as provided in the Oklahoma Vehicle License and Registration Act, Section 1101 et seq. of Title 47 of the Oklahoma Statutes.

C. Each year that a manufactured home is subject to ad valorem taxes as provided by law, the county assessor and the county treasurer shall transmit the information relating to ad valorem tax payment to the Oklahoma Tax Commission which shall identify the manufactured home and record the payment in the computer system provided for by Section 1113 of Title 47 of the Oklahoma Statutes. The county assessor and treasurer of each county shall provide such information as may be required in order to implement the provisions of this section.

SECTION 8. 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, if the home is subject to ad valorem taxation, list, assess and tax such manufactured home as required by the provisions of Section 2812 of this title and the Ad Valorem Tax Code.

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 subject to ad valorem taxation 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 such 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.

G. 1. The decal shall be affixed to the manufactured home license plate as evidence of the ad valorem tax or registration fee 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 9. This act shall become effective November 1, 1997.

46-1-0566

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