STATE OF OKLAHOMA

2nd Session of the 48th Legislature (2002)

HOUSE BILL HB2423 By: Matlock

AS INTRODUCED

An Act relating to manufactured homes; amending 47 O.S. 2001, Section 14-103D, which relates to permits to move manufactured homes; modifying documentation to be shown to obtain permit for moving; amending 68 O.S. 2001, Section 2813, which relates to payment of taxes on manufactured homes; eliminating provision regarding release of taxes to be issued by county treasurer; requiring current annual decal or registration for issuance of permit for moving; and declaring an emergency.

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

SECTION 1. AMENDATORY 47 O.S. 2001, Section 14-103D, is amended to read as follows:

Section 14-103D A. No person shall transport or move a manufactured home on any public road or highway in this state, except as otherwise provided by law, without a permit issued pursuant to the provisions of Sections 14-103A and 14-103C of this title and subsection B of this section, and without ~~evidence that the required registration fees, excise taxes, or ad valorem taxes have been paid on such manufactured home~~ showing a current annual decal or current registration.

B. In addition to the permit information required by the provisions of Sections 14-103A and 14-103C of this title, the permit shall also include the following:

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 the physical address of the location from which the manufactured home is to be moved; and

4. A legal description or the physical address of the location to which the manufactured home is to be moved.

C. Except as otherwise provided by law, the Department of Public Safety shall not issue a permit to any person to transport or move a manufactured home without ~~evidence of payment of the required registration fees, ad valorem or excise taxes on such manufactured home~~ a current annual decal or current registration; provided:

1. Upon proof of possession of a dealer or in-transit license plate, issued by the Oklahoma Tax Commission according to the provisions of subsection D of Section 1128 of this title, the Department of Public Safety shall issue a permit to the holder of such license; and

2. The Department shall issue a permit to the holder of a perfected security interest in a manufactured home, or a licensed representative thereof, pursuant to a lawful repossession of the manufactured home, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit; provided, all registration fees, excise taxes or ad valorem taxes due on such home shall be required to be paid within thirty (30) days of the issuance of the permit.

D. For the purposes of subsections A and C of this section, ~~an excise tax receipt, and~~ a manufactured home registration receipt and Manufactured Home Registration Decal attached to a certificate of title for a manufactured home or receipts and decal as authorized by subsection C of Section 1117 of this title shall be evidence of payment of the excise tax and registration fees required pursuant to the provisions of Section 1135 of this title and ~~Section 2104.3 of Title 68 of the Oklahoma Statutes~~ the Ad Valorem Tax Code. ~~A receipt for taxes paid from the county treasurer of the county in which the manufactured home is located shall be evidence of payment~~

~~of the ad valorem taxes required by the provisions of Section 2801 et seq. of Title 68 of the Oklahoma Statutes.~~

E. The Department shall notify the Tax Commission, the county assessor of the county from which the manufactured home is to be moved and the county assessor of the county in which the manufactured home is to be moved of any permits issued pursuant to the provisions of this section.

SECTION 2. AMENDATORY 68 O.S. 2001, 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 other 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, when a manufactured home is moved, or whenever title to a manufactured home is transferred, any county treasurer shall collect all ad valorem taxes due for the current calendar year and all delinquent taxes due and owing prior to the change of title or location and shall issue a receipt of taxes paid, which shall be a Form 936, and a tax payment decal. These transactions may be handled by mail or facsimile

transmission at the option of the taxpayer, except for tax payments which shall be handled either by mail or in person.

D. ~~If, after payment of taxes due, the owner of a manufactured home makes a subsequent move in the same year, any county treasurer shall issue a release of taxes paid, which shall be a Form 936, to the owner. Such transaction may be handled by mail or facsimile transmission at the option of the taxpayer.~~

~~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.~~ E. 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 any registration fees or

ad valorem taxes 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 other real property and the other improvements thereon. When lawfully repossessing a manufactured home which has been listed and assessed as personal property pursuant to the provisions of subsection B 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 any registration fees or ad valorem taxes which may be due for any prior years. 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. The 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~~ <u>if the owner provides proof of current annual decal or current registration</u>. The Department shall issue a permit immediately to the holder of a perfected security interest or licensed representative thereof, if the holder or representative is bonded by the state, to move the manufactured home to a secure location with a repossession affidavit. However, all excise taxes

and ad valorem taxes due on such a manufactured home shall be required to be paid within thirty (30) days of the issuance of the permit. 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 Oklahoma 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, 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.~~ F. 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, which shall be affixed to the exterior of the manufactured home, 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 repossessor to move the manufactured home.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby

declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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