

1 **SENATE FLOOR VERSION**

2 February 11, 2014

3 **AS AMENDED**

4 SENATE BILL NO. 1995

By: Sykes of the Senate

and

McBride of the House

6
7
8 **[ad valorem taxes - manufactured homes - failure to**
9 **provide certain notice and payment of taxes -**
10 **effective date]**

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

12 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2813, as
13 amended by Section 2, Chapter 269, O.S.L. 2012 (68 O.S. Supp. 2013,
14 Section 2813), is amended to read as follows:

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

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

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

6 C. Except as authorized by subsection E of this section, when a
7 manufactured home is moved, or whenever title to a manufactured home
8 is transferred, any county treasurer shall collect all ad valorem
9 taxes due for the current calendar year and all delinquent taxes due
10 and owing prior to the change of title or location and shall issue a
11 receipt of taxes paid, which shall be a Form 936, and a tax payment
12 decal. These transactions may be handled by mail or facsimile
13 transmission at the option of the taxpayer, except for tax payments
14 which shall be handled either by mail or in person. Any person
15 moving a manufactured home or to whom title for a manufactured home
16 is transferred and who fails to provide notice to the county
17 assessor and to make such payment shall be subject to a penalty
18 equal to ten percent (10%) of the assessed value.

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

- 1 1. The name of the owner of the manufactured home;
- 2 2. The serial number or identification number of the
- 3 manufactured home;
- 4 3. The registration number given to the manufactured home by
- 5 the Oklahoma Tax Commission;
- 6 4. The address or legal description where the manufactured home
- 7 is to be located;
- 8 5. The actual retail selling price of the manufactured home,
- 9 excluding Oklahoma state taxes; and
- 10 6. Any other information necessary to enable the county
- 11 assessor to list and assess the proper ad valorem taxes for the
- 12 manufactured home for the following year.

13 E. 1. When lawfully repossessing a manufactured home which has
14 been listed and assessed as real property pursuant to the provisions
15 of subsection A of Section 2812 of this title, a holder of a
16 perfected security interest in the home is authorized to pay the ad
17 valorem taxes for the full current year and any registration fees or
18 ad valorem taxes which may be due for any prior year on the
19 manufactured home based on the assessed value of the home pursuant
20 to the provisions of subsection B of this section apart from other
21 real property and the other improvements thereon. When lawfully
22 repossessing a manufactured home which has been listed and assessed
23 as personal property pursuant to the provisions of subsection B of
24 Section 2812 of this title, a holder of a perfected security

1 interest in the home is authorized to pay the ad valorem taxes for
2 the full current year and any registration fees or ad valorem taxes
3 which may be due for any prior years. The county treasurer shall
4 issue a receipt of taxes paid to said holder and a decal showing the
5 payment of such taxes. Such receipt shall be issued notwithstanding
6 the existence of a tax sale certificate issued as a result of a tax
7 sale to a purchaser of property upon which a manufactured home is
8 located and for which the holder of a perfected security interest
9 makes payment as authorized by this subsection. Such receipt shall
10 be issued if the procedures prescribed by Section 3106 of this title
11 are followed. If a tax sale certificate has been issued as required
12 by law and the notice of sale contained the statement concerning the
13 right of a secured party to repossess the manufactured home, the
14 amount of taxes paid by the holder of the security interest shall be
15 refunded to the holder of the tax sale certificate. The receipt
16 shall be evidence of payment of the ad valorem taxes for purposes of
17 obtaining a permit. The Department shall issue a permit immediately
18 to the holder of a perfected security interest or licensed
19 representative thereof, if the holder or representative is bonded by
20 the state, to move the manufactured home to a secure location with a
21 repossession affidavit. However, all excise taxes and ad valorem
22 taxes due on such a manufactured home shall be required to be paid
23 within thirty (30) days of the issuance of the permit. A
24 certificate of title for a manufactured home shall not be issued

1 pursuant to a repossession prior to the furnishing of proof
2 satisfactory to the Oklahoma Tax Commission or motor license agent
3 that all ad valorem taxes due have been paid. If the home is
4 subject to registration pursuant to the provisions of the Oklahoma
5 Vehicle License and Registration Act, the holder of a perfected
6 security interest in a manufactured home may repossess the
7 manufactured home and transport the manufactured home within the
8 state for the purpose of securing the property after registering the
9 manufactured home pursuant to the provisions of Section 1113 or 1117
10 of Title 47 of the Oklahoma Statutes.

11 2. The county assessor shall issue a special waiver and a
12 commercial move affidavit for the second through the sixth day of
13 the first month of the following year to allow a manufactured home
14 which is used for commercial purposes to be moved during the first
15 five (5) days in January without a Form 936 or a tax decal. All
16 registration fees, excise taxes or ad valorem taxes due on the
17 manufactured home shall be required to be paid within thirty (30)
18 days of the issuance of the special waiver and commercial move
19 affidavit. A business entity applying for a special waiver and a
20 commercial move affidavit pursuant to this paragraph shall provide
21 the county assessor with the information required by subsection B of
22 Section 14-103D of Title 47 of the Oklahoma Statutes. No individual
23 county assessor shall issue any business entity more than ten
24 special waivers and commercial move affidavits in a calendar year.

1 As used in this paragraph, "manufactured home used for commercial
2 purposes" means a manufactured home owned by any lawfully recognized
3 business entity the primary purpose of which is to provide temporary
4 housing for the employees or contractors of such business entity.

5 F. 1. The decal shall be affixed to the manufactured home
6 license plate as evidence of the ad valorem tax paid and shall
7 remain on the license plate, which shall be affixed to the exterior
8 of the manufactured home, while the manufactured home is in transit.

9 2. It shall be a misdemeanor for any person to transport or
10 cause to be transported a manufactured home without the decal
11 affixed as required by this section or without a special waiver and
12 affidavit as provided in subsection E of this section.

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

22 SECTION 2. This act shall become effective November 1, 2014.

23 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
24 February 11, 2014 - DO PASS AS AMENDED