



1 and reenacted; and that §17A-3-12b of said code be amended and  
2 reenacted, all to read as follows:

3 **CHAPTER 11. TAXATION.**

4 **ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.**

5 **§11-5-12. Mobile homes situate upon property owned by a person**  
6 **other than owner of mobile home.**

7 Mobile homes ~~situate~~ situated upon property owned by a person  
8 other than the owner of the mobile home ~~shall be~~ are classified as  
9 personal property whether or not ~~said~~ the mobile home is  
10 permanently affixed to the real estate and, unless subject to  
11 assessment as Class II property under section eleven of this  
12 article or section two, article four of this chapter, ~~shall be~~ are  
13 assessed as Class III or Class IV personal property, as may be  
14 appropriate in the circumstances.

15 A mobile home permanently attached to the real estate of the  
16 owner may not be classified as personal property if the owner has  
17 filed a canceled certificate of title with the clerk of the county  
18 commission and the clerk has recorded it in the same manner as  
19 deeds are recorded and indexed.

20 **CHAPTER 17A. MOTOR VEHICLE ADMINISTRATION, REGISTRATION,**  
21 **CERTIFICATE OF TITLE, AND ANTITHEFT PROVISIONS.**

22 **ARTICLE 3. ORIGINAL AND RENEWAL OF REGISTRATION; ISSUANCE OF**  
23 **CERTIFICATES OF TITLE.**

1 **§17A-3-12b. Canceled certificates of title for certain mobile and**  
2 **manufactured homes.**

3 The commissioner may cancel a certificate of title for a  
4 mobile or manufactured home affixed to the real property of the  
5 owner of the mobile or manufactured home. The person requesting the  
6 cancellation shall submit to the commissioner an application for  
7 cancellation together with the certificate of title. The  
8 application shall be on a form prescribed by the commissioner. The  
9 commissioner shall return one copy of the cancellation certificate  
10 to the owner and shall send a copy of the cancellation certificate  
11 to the clerk of the county commission to be recorded and indexed in  
12 the ~~deed book~~ same manner as a deed, with the owner's name being  
13 indexed in the grantor index. The commissioner shall charge a fee  
14 of ~~\$10~~ \$20 per certificate of title canceled, and shall pay a  
15 recording fee of \$10 to the clerk of the county commission. The  
16 clerk shall return the recorded application to the owner, unless  
17 there is a lien attached to the mobile or manufactured home, in  
18 which case the recorded application shall be returned to the  
19 lienholder. Upon ~~recordation~~ its recording in the county clerk's  
20 office, the mobile or manufactured home shall be treated for all  
21 purposes as an appurtenance to the real estate to which it is  
22 affixed and be transferred only as real estate and the ownership  
23 interest in the mobile or manufactured home, together with all  
24 liens and encumbrances on the home, shall be transferred to and

1 shall encumber the real property to which the mobile or  
2 manufactured home has become affixed.

NOTE: This bill clarifies that a mobile home permanently attached to the real estate by the owner may not be classified as personal property if the owner has filed a canceled certificate of title with the clerk of the county commission and the clerk has recorded the canceled certificate of title. The bill increases the fee charged by the Commissioner of the Division of Motor Vehicles for cancelling a title from \$10 to \$20. The bill provides that the Commission is to forward \$10 of each \$20 collected to the clerk of the county commission where the application for cancellation is recorded. The bill also establishes a procedure for returning the recorded application for cancellation.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.