

Taxation of *Mobile Homes in Florida*

Real Property Q & A continued

- Q. If a mobile home owner permanently affixes his mobile home to land that he owns with another person, how will the mobile home be listed for tax purposes?
- A. As a general rule the mobile home is listed by the property appraiser as real property. According to section 193.075, F.S., with multiple owners, if the owner(s) of a mobile home is a subset of the owner(s) of the land on which the mobile home is permanently affixed, the mobile home is listed and taxed as "real property." Multiple owners can individually claim homestead exemption only on their proportionate share of the total value of the mobile home and land.
- Q. How does sales tax apply to the repairs of mobile homes classified as real property?
- A. Sales tax applies to the repairs of mobile homes classified and taxed as real property, as provided in Rule 12A-1.051, Florida Administrative Code, *Improvements to Real Property*. Also, refer to the *Building Contractors* brochure (Form GT-800007).

"Not Real Property" Q & A

- Q. If the owner of a mobile home that does not qualify as real property receives an assessment for tangible personal property tax, can he or she cancel the assessment by paying the previous year's annual license tax and purchasing the required MH series sticker?
- A. No. Paying the license tax after the assessment is made does not cancel the assessment. Any mobile home that does not bear a current MH series sticker on January 1, is classified as tangible personal property and taxed as such for that year.
- Q. What if the mobile home owner purchased the MH series sticker but did not have it properly affixed on January 1?
- A. The mobile home owner could request relief from the tangible personal property tax if he or she could provide proof that the MH series sticker was purchased prior to January 1 of the current tax year.
- Q. Does the occasional or isolated sale exemption apply to mobile homes classified as tangible personal property?
- A. No. Any transfer of ownership of a mobile home classified as tangible personal property would be subject to

sales and use tax as an occasional or isolated sale. The occasional or isolated sale provision in Rule 12A-1.037, F.A.C., is not extended to mobile homes which are classified as tangible personal property.

- Q. Does sales tax apply to the repairs of mobile homes classified as tangible personal property?
- A. Yes, repairs and improvements to mobile homes classified as tangible personal property are subject to sales tax on the total charge, materials and labors, as provided in Rule 12A-1.006, F.A.C.
- Q. How does sales tax apply to appurtenances?
- Appurtenances means furniture, freezers, refrigerators, drapes, air conditioner compressor/condenser units located outside the mobile home, or other appurtenance, which are sold in conjunction with the mobile home.*
- A. The sale of a mobile home in conjunction with appurtenances classified as tangible personal property by persons or dealers who hold themselves out as engaged in the business of selling mobile homes and appurtenances is taxable.

For Information and Forms



Information and forms are available on our Internet site at

www.myflorida.com/dor



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms/order or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422 or
- Mail your form request to:
DISTRIBUTION CENTER
FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For Information and Forms - continued

TDD

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



For a written response to your questions, write:
TAX INFORMATION SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at www.myflorida.com/dor or
- Call the service center nearest you.

Reference Material

Tax Laws - Call Taxpayer Services to request a copy of sections 193.075 (1) and (2), F.S.; ss. 320.08(11) and 320.0815(2), F.S.; and Rules 12A-1.006, 12A-1.037, 12A-1.051, and 12A-1.071, F.A.C. Tax laws are also available on the Department's Internet site. Look for the Florida Tax Law Library icon.

Brochures - These brochures are available from your local DOR service center, the DOR Distribution Center, or Taxpayer Services:

- *Residential Real Property Rentals*
- *Tangible Personal Property Rentals*
- *Building Contractors*

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Taxation of Mobile Homes in Florida



What mobile home owners need to know.

Taxable Mobile Homes in Florida

There are three ways that mobile homes are taxed in Florida. A mobile home will be:

- 1) **Assessed and taxed as real property,**
- 2) **Subject to an annual license tax, or**
- 3) **Assessed and taxed as tangible personal property.**



1) **Assessed and taxed as real property—**
There is no option by the owner of a mobile home with regard to the real property designation for tax purposes when the owner of the mobile home permanently affixes his mobile home to land that he also owns. The owner must purchase an RP (real property) series sticker from the Department of Highway Safety and Motor Vehicles. This is a one-time purchase under Chapter 320, Florida Statutes. RP mobile homes are required to be assessed by the county property appraiser, placed on the real property assessment roll and taxed annually as real property.



2) **Annual license tax—**
The owner of a mobile home who does not own the lot or land on which the mobile home is situated is required to pay the annual license tax under Chapter 320, F.S. He must purchase an MH (mobile home) series sticker from the Department of Highway Safety and Motor Vehicles.



3) **Assessed and taxed as tangible personal property—**
Mobile homes that meet the criteria for a MH series sticker under 2) above but do not bear a proper,

current sticker are presumed to be tangible personal property. Mobile homes that do not bear the required current sticker are required to be assessed by the county property appraiser, placed on the tangible personal property assessment roll and taxed annually as tangible personal property.

Real Property Q & A

- Q. If a mobile home owner permanently affixes his home to land that he owns, can he declare the mobile home as real property and take advantage of the homestead exemption?
- A. Yes; the taxation of the mobile home as real property is not optional, but required.
- Q. Who determines the listing of a mobile home as real property?
- A. The legislature has required the property appraiser to list mobile homes as real property based on the ownership of the land and the mobile home and whether it is tied down and connected to utilities.
- Q. If a mobile home is listed by the property appraiser as real property, does the owner still have to pay the annual license tax?
- A. No. If a mobile home is listed by the property appraiser as real property, the owner pays only the real property tax and the \$3 fee for issuance of an RP series sticker.