

By: Representative Snowden

To: Judiciary A

HOUSE BILL NO. 552

1 AN ACT TO AMEND SECTION 63-21-30, MISSISSIPPI CODE OF 1972,
 2 TO REVISE THE PROCEDURE FOR RETIRING TITLE TO MANUFACTURED HOMES
 3 OR MOBILE HOMES; TO REQUIRE AN AFFIDAVIT OF AFFIXATION TO BE
 4 RECORDED IN THE OFFICIAL RECORDS OF CHANCERY CLERK; TO REQUIRE
 5 CERTAIN INFORMATION TO ACCOMPANY THE AFFIDAVIT OF AFFIXATION; TO
 6 REQUIRE THE OWNER OR LIENHODER OF THE MANUFACTURED OR MOBILE HOME
 7 TO FILE AN APPLICATION WITH THE DEPARTMENT OF REVENUE FOR
 8 RETIREMENT OF TITLE; TO PROVIDE A PROCEDURE FOR THE SEVERANCE OF A
 9 MANUFACTURED OR MOBILE HOME FROM THE REAL PROPERTY TO WHICH IT HAS
 10 BECOME AFFIXED; TO PROVIDE A PROCEDURE TO DOCUMENT THE DESTRUCTION
 11 OR UNINHABITABILITY OF A MANUFACTURED OR MOBILE HOME WHOSE TITLE
 12 HAS BEEN RETIRED; TO PROVIDE CERTAIN FORMS; TO AMEND SECTION
 13 27-53-15, MISSISSIPPI CODE OF 1972, TO REVISE THE MANNER IN WHICH
 14 A MANUFACTURED HOME OR MOBILE HOME IS TAXED AS REAL PROPERTY OR
 15 PERSONAL PROPERTY; TO AMEND SECTION 27-53-5, MISSISSIPPI CODE OF
 16 1972, TO EXEMPT OWNERS OF MANUFACTURED HOMES OR MOBILE HOMES FROM
 17 CERTAIN REGISTRATION REQUIREMENTS IF THE TITLE TO SUCH HOME HAS
 18 BEEN RETIRED IN ACCORDANCE WITH THIS ACT; AND FOR RELATED
 19 PURPOSES.

20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

21 **SECTION 1.** Section 63-21-30, Mississippi Code of 1972, is
 22 amended as follows:

23 63-21-30. * * * (1) The certificate of title or the
 24 manufacturer's statement or certificate of origin to a
 25 manufactured home or mobile home may be retired by the Department
 26 of Revenue if the owner of the manufactured home or mobile home



27 and the real property to which it has become affixed records an
28 affidavit of affixation in the official records of the chancery
29 clerk in the county, or in the judicial district in counties
30 having more than one (1) such district, in which the real property
31 is located, which contains or is accompanied by:

32 (a) The names and addresses of the legal owner or
33 owners of the manufactured home or mobile home and real property
34 to which the manufactured home or mobile home has become affixed;

35 (b) The name of the manufacturer, the make, the model
36 name, the model year, the dimensions, and the manufacturer's
37 serial number of the manufactured home or mobile home;

38 (c) The legal description and indexing instructions of
39 the real property to which the manufactured home or mobile home is
40 or shall be permanently affixed;

41 (d) A statement that the party executing the affidavit
42 is the owner of the real property described therein;

43 (e) A statement that the manufactured home is to be
44 taxed as an improvement to the real property;

45 (f) A statement that either:

46 (i) The manufactured home or mobile home is
47 covered by a certificate of title that the owner shall surrender
48 to the Department of Revenue;

49 (ii) The manufactured home or mobile home is
50 covered by a manufacturer's statement or certificate of origin
51 that the owner shall surrender to the Department of Revenue; or



52 (iii) The manufactured home or mobile home is not
53 covered by a certificate of title and the owner of the
54 manufactured home or mobile home, after diligent search and
55 inquiry, is unable to produce the original manufacturer's
56 certificate of origin for the manufactured home or mobile home;

57 (g) The name and mailing addresses of any lienholders
58 holding consensual security interests in the manufactured home or
59 mobile home or whose liens have been noted upon any certificate of
60 title covering the manufactured home or mobile home;

61 (h) A statement that:

62 (i) All permits required by applicable
63 governmental authorities have been obtained;

64 (ii) The foundation system for the manufactured
65 home or mobile home complies with the Uniform Standards Code for
66 Factory-Built Homes Law and the rules and regulations issued
67 pursuant thereto and manufacturer's specifications applicable to
68 the manufactured home or mobile home becoming a permanent
69 structure upon the real property; and

70 (iii) The wheels and axles have been removed;

71 (i) A statement that the manufactured home is
72 permanently connected to a septic or sewer system and other
73 utilities such as electricity, water and/or gas;

74 (j) If different than the owner, the name and address
75 of a person designated for filing the certified copy of the



76 affidavit of affixation with the Department of Revenue after it
77 has been duly recorded in the real property records; and

78 (k) Due acknowledgement of the signature of each
79 affiant as required by Mississippi Code Annotated 89-3-1 et seq.
80 or any successor statute.

81 (2) The chancery clerk, upon receipt of an affidavit of
82 affixation meeting the requirements set forth in subsection (1) of
83 this section and applicable fee to record the affidavit and
84 provide a certified copy thereof, shall record the affidavit of
85 affixation in the official records and provide a certified copy of
86 the recorded affidavit to the owner or other party submitting the
87 affidavit of affixation for recording. The chancery clerk shall
88 forward a copy of the recorded affidavit of affixation to the
89 county tax assessor in order to assist in locating and identifying
90 the manufactured home or mobile home for property tax purposes.

91 (3) The owner of the manufactured home or mobile home, or
92 lienholder as shown on the certificate of title pursuant to a
93 power of attorney from the owner of the manufactured home or
94 mobile home, or the person designated in the affidavit of
95 affixation shall file an application with the Department of
96 Revenue for retirement of the title to the manufactured home or
97 mobile home after completing the requirements in subsections (1)
98 and (2) of this section. Such application shall include:

99 (a) A copy of the deed or other instrument of
100 conveyance of legal ownership to the real property to which the



101 manufactured home or mobile home has become affixed conveying a
102 fee simple or other legal ownership interest in the subject real
103 property;

104 (b) A certified copy of the duly recorded affidavit of
105 affixation containing the information required in subsection (1)
106 of this section executed by all persons having a legal ownership
107 interest in the manufactured home or mobile home and the real
108 property to which the manufactured home or mobile home has become
109 affixed; and

110 (c) One of the following:

111 (i) The certificate of title to the manufactured
112 home or mobile home duly endorsed or otherwise showing the release
113 of any lienholders noted on the certificate of title;

114 (ii) If the manufactured home or mobile home was
115 in this state and manufactured or assembled or was the subject of
116 first sale or use prior to July 1, 1999, and not covered by a
117 certificate of title, the manufacturer's statement or certificate
118 of origin; or

119 (iii) If the manufactured home or mobile home was
120 in this state and manufactured or assembled or was the subject of
121 first sale or use prior to July 1, 1999, and not covered by a
122 certificate of title and the owner of the manufactured home or
123 mobile home, after diligent search and inquiry, is unable to
124 produce the original manufacturer's certificate of origin for the



125 manufactured home or mobile home, a statement to that effect in
126 the affidavit of affixation.

127 (4) Upon receipt of an application containing the items
128 required in subsection (3) of this section, the Department of
129 Revenue shall retire the title and shall notify the applicant and
130 the lender and designated agent, if any, in writing at the address
131 shown in the affidavit that the title has been retired.

132 (5) If the legal owner of the manufactured home or mobile
133 home whose title has been retired under this section and the real
134 property to which the manufactured home or mobile home has become
135 affixed, wishes to detach or sever the manufactured home or mobile
136 home from the real property, then such owner may file an affidavit
137 of severance in the official records of the chancery clerk in the
138 county, or in the judicial district in counties having more than
139 one (1) such district, in which the real property is located,
140 which contains or is accompanied by:

141 (a) The names and mailing addresses of the legal owner
142 or owners of the manufactured home or mobile home and real
143 property to which the manufactured home or mobile home has become
144 affixed;

145 (b) A description of the manufactured home or mobile
146 home including the name of the manufacturer, the model year, make,
147 width, length, and vehicle identification number of the
148 manufactured home or mobile home;



149 (c) The book number and page number or instrument, and
150 date of recordation of the affidavit of affixation;

151 (d) A statement that the party executing the affidavit
152 is the owner of the real property described in the affidavit of
153 affixation;

154 (e) A statement that the manufactured home is no longer
155 to be taxed as an improvement to the real property;

156 (f) A statement whether or not the manufactured home or
157 mobile home is subject to one or more security interests or liens
158 and;

159 (i) If the manufactured home or mobile home is
160 subject to one or more security interests or liens, the name and
161 address of each party holding a security interest in or lien on
162 the manufactured home or mobile home, including each holder shown
163 on any certificate of title issued by the Department of Revenue,
164 if any, the original principal amount secured by each security
165 interest or lien and a statement that the security interest or
166 lien shall be released; or

167 (ii) A statement that each security interest in or
168 lien on the manufactured home or mobile home, if any, has been
169 released, together with due proof of each such release;

170 (g) A lien release as to the manufactured home or
171 mobile home or lienor's statement of the names and addresses of
172 any lienholders in the order of their priority and the dates of



173 their mortgages, deeds of trust or other liens filed of record
174 upon the real property;

175 (h) The name and address of the person designated for
176 filing the certified copy of the affidavit of severance with the
177 Department of Revenue, after it has been duly recorded in the
178 official records of the chancery clerk, if different than the
179 owner; and

180 (i) Due acknowledgement of the signature of each
181 affiant as required by Mississippi Code Annotated 89-3-1 et seq.
182 or any successor statute.

183 (6) If a manufactured home or mobile home whose title has
184 been retired pursuant to this section is destroyed completely or
185 otherwise becomes uninhabitable, and the legal owner of the
186 manufactured home or mobile home, and the real property to which
187 the manufactured home or mobile home was affixed, desires to
188 document the destruction or uninhabitability thereof, then the
189 owner of such destroyed or uninhabitable manufactured home or
190 mobile home may file an affidavit of destruction in the official
191 records of the chancery clerk in the county and applicable
192 judicial district, if any in which the real property is located,
193 which contains or is accompanied by:

194 (a) The date and cause of destruction or
195 uninhabitability of the manufactured home or mobile home;



196 (b) The names and mailing addresses of the legal owner
197 of the manufactured home or mobile home and real property to which
198 the manufactured home or mobile home has become affixed;

199 (c) A description of the manufactured home or mobile
200 home including the name of the manufacturer, the model year, make,
201 width, length and vehicle identification number of the
202 manufactured home;

203 (d) The book number and page number or instrument
204 number, and date of recordation of the affidavit of affixation;

205 (e) A statement that the party executing the affidavit
206 is the owner of the real property described in the affidavit of
207 affixation; and

208 (f) Due acknowledgement of the signature of each
209 affiant as required by Mississippi Code Annotated 89-3-1 et seq.
210 or any successor statute.

211 (7) The chancery clerk, upon receipt an affidavit of
212 severance meeting the requirements set forth in subsection (5) of
213 this section or an affidavit of destruction meeting the
214 requirements set forth in subsection (6) of this section and
215 applicable fee to record the affidavit and provide a certified
216 copy thereof, shall record the affidavit of severance or
217 destruction, as applicable, in the official records and provide a
218 certified copy of the recorded affidavit to the owner or other
219 party submitting the affidavit of severance for recording and
220 shall forward a copy of the affidavit of severance to the county



221 tax assessor in order to assist in locating and identifying the
222 manufactured home or mobile home for property tax purposes.

223 (8) The owner of the manufactured home or mobile home, and
224 the real property to which the manufactured home or mobile home
225 has become affixed, with a recorded and retired title or the
226 person designated in the affidavit of severance shall:

227 (a) File an application with the Department of Revenue
228 to issue a new certificate of title to the manufactured home or
229 mobile home after completing the requirements in subsections (5)
230 and (7) of this section;

231 (b) Provide a certified copy of the duly recorded
232 affidavit of severance;

233 (c) Provide an abstract of land title showing legal
234 ownership of the manufactured home or mobile home and real
235 property along with any unreleased mortgages, deeds of trust or
236 other liens filed of record upon the real property;

237 (d) Provide a lien release as to the manufactured home
238 or mobile home or a lienor's statement of the names and addresses
239 of any lienholders in the order of their priority; and

240 (e) Pay the required fee for the certificate of title
241 for the manufactured home or mobile home.

242 (9) Upon receipt of the items required in subsection (8) of
243 this section, the Department of Revenue shall issue a new
244 certificate of title to the applicant or its designated agent, if
245 any.



246 (10) A manufactured home or mobile home whose title has been
247 retired pursuant to this section shall be conveyed by deed or
248 other real property contract and shall only be transferred or
249 otherwise contracted together with the property to which it is
250 affixed, unless and until the procedures described in this section
251 for severance or destruction and issuance of a new title are
252 followed. The legal description in any such conveyance instrument
253 may include a recitation that the real property includes a
254 manufactured home or mobile home permanently affixed to the real
255 property but such a recitation is not required.

256 (11) If the title has been retired pursuant to this section,
257 for purposes of perfecting, realizing and foreclosure of security
258 interests, a separate security interest in the manufactured home
259 or mobile home shall not exist, and the manufactured home or
260 mobile home shall only be secured as part of the real property
261 through a mortgage or deed of trust and such lien must be
262 foreclosed in the same manner as a mortgage on real property.

263 (12) For a manufactured home or mobile home classified as
264 personal property for which no certificate of title was required
265 to be issued or issued pursuant to the provisions of Chapter 21,
266 Title 63, Mississippi Code of 1972, the perfection of a security
267 interest therein shall be governed by the provisions of Chapter 9,
268 Title 75, Mississippi Code of 1972. For a manufactured home or
269 mobile home classified as personal property for which a
270 certificate of title was required to be issued or issued pursuant



271 to the provisions of Chapter 21, Title 63, Mississippi Code of
272 1972, the perfection of a security interest therein shall be
273 governed by the provisions of Chapter 21, Title 63, Mississippi
274 Code of 1972.

275 (13) Upon written request, the Department of Revenue shall
276 provide written acknowledgment of compliance with the provisions
277 of this section.

278 (14) This section applies to the sale or transfer of
279 manufactured home or mobile homes occurring on or after the
280 effective date of this act, or to any person who voluntarily
281 elects to retire the title to the manufactured home or mobile home
282 in accordance with this section.

283 (15) Recordation of the affidavit of affixation pursuant to
284 subsection (1) of this section shall be prima facie evidence that
285 the manufactured home or mobile home has become affixed to the
286 real property as an improvement to real property and shall satisfy
287 the requirements of 11 USCS Section 1322(b)(2), or any successor
288 statute, to the extent the manufactured home constitutes the
289 owner's principal residence.

290 (16) Nothing in this section shall be construed to affect
291 the taxation of manufactured home or mobile homes.

292 (17) The affidavit of affixation required pursuant to this
293 section shall be in substantially the following form:

294 THIS INSTRUMENT PREPARED BY:

295 _____



296 _____

297 INDEXING INSTRUCTIONS:

298 AFFIDAVIT OF AFFIXATION

299 (MANUFACTURED HOME OR MOBILE HOME)

300 STATE OF _____

301 COUNTY OF _____

302 Before me, the undersigned notary public in and for said County
303 and State, appeared [type the name(s) of each homeowner signing
304 this affidavit], known to me (or satisfactorily proven) to be the
305 person(s) whose name(s) is/are subscribed below (each a
306 "homeowner"), and who, being by me first duly sworn, did each by
307 personal oath state as follows:

308 1. Homeowner(s) owns the manufactured home or mobile home
309 ("home") described as follows:

310 _____
311 Manufacturer's Name Make Model Name Model Year

312 _____
313 _____

314 Manufacturer's Serial No./VIN Length/Width New/Used

315 2. The home is or will be located at the following "property
316 address":

317 _____
318 Street City County State Zip Code

319 3. The legal description of the real property where the home is
320 or will be permanently affixed ("land") is:



321 [insert legal description]
322 4. The homeowner(s) executing below is/are all the legal owner(s)
323 of the real property to which the home has become permanently
324 affixed.

325 5. The home shall be assessed and taxed as an improvement to the
326 land.

327 6. Check one:

328 A. The manufactured home or mobile home is currently covered
329 by a certificate of title and the homeowner shall surrender the
330 original title to the Department of Revenue;

331 B. The manufactured home or mobile home is currently covered
332 by a manufacturer's statement of origin or manufacturer's
333 certificate of origin and the homeowner shall surrender original
334 statement or certificate of origin to the Department of Revenue;
335 or

336 C. The manufactured home or mobile home is not covered by a
337 certificate of title and the owner of the manufactured home, after
338 diligent search and inquiry, is unable to produce the original
339 manufacturer's certificate of origin for the manufactured home.

340 7. The home is subject to the following security interests (each,
341 a "security interest"):

342 _____
343 Lienholder #1 Original Principal Amount Secured
344 _____
345 Address



346 _____
347 Lienholder #2 Original Principal Amount Secured
348 _____

349 Address

350 8. (A) All permits required by applicable governmental
351 authorities have been obtained; (B) the foundation system for the
352 home complies with the Uniform Standards Code for Factory-Built
353 Homes Law and the rules and regulations issued pursuant thereto
354 and manufacturer's specifications applicable to the manufactured
355 home becoming a permanent structure upon the real property; and
356 (C) the wheels and axles have been removed.

357 9. The home is permanently connected to a septic or sewer system
358 and other utilities such as electricity, water and/or gas.

359 10. Other than those disclosed in this affidavit, the homeowner
360 is not aware of: (i) any other claim, lien or encumbrance
361 affecting the home; (ii) any facts or information known to the
362 homeowner that could reasonably affect the validity of the
363 homeowner's title to the home or the existence or nonexistence of
364 security interests in the home.

365 11. The homeowner(s) hereby authorizes the following designated
366 agent to file an application to retire title to the home with the
367 Mississippi Department of Revenue and to receive written
368 acknowledgement of compliance:

369 _____
370 Name of Designated Agent Mailing Address Phone Number



419 3. The Affidavit of Affixation was recorded on
420 in the official land records of _____ County, Mississippi,
421 in Book _____ , Page _____ or as Instrument _____ .

422 4. The homeowner(s) executing below is/are all the legal owner(s)
423 of the real property to which the home has become permanently
424 affixed.

425 5. The home shall be assessed and taxed as personal property.

426 6. The homeowner(s) hereby authorizes the following designated
427 agent to file an application to retire title to the home with the
428 Mississippi Department of Revenue and to receive written
429 acknowledgement of compliance:

430 _____
431 Name of Designated Agent _____ Mailing Address _____ Phone Number

432 This affidavit is executed by homeowner(s) pursuant to applicable
433 state law and shall be recorded in the official land records in
434 the county in which the home is located.

435 Further affiant(s) sayeth naught.

436 _____
437 Signature of Homeowner #1

438 _____
439 Printed Name _____ Address _____ City _____ State _____ Zip

440 _____
441 Signature of Homeowner #2 (If more than one homeowner)

442 _____
443 Printed Name _____ Address _____ City _____ State _____ Zip



444 STATE OF _____

445 COUNTY OF _____

446 Personally appeared before me, the undersigned authority in
447 and for the said county and state, on this _____ day of
448 _____, 20 _____, within my jurisdiction, the within named
449 _____, who acknowledged that he/she/they
450 executed the above and foregoing instrument.

451 _____
452 Notary Public

453 My Commission Expires: _____

454 (19) The affidavit of destruction required pursuant to this
455 section shall be in substantially the following form:

456 THIS INSTRUMENT PREPARED BY:
457 _____
458 _____

459 INDEXING INSTRUCTIONS:

460 AFFIDAVIT OF DESTRUCTION
461 (MANUFACTURED HOME OR MOBILE HOME)

462 STATE OF _____

463 COUNTY OF _____

464 Before me, the undersigned notary public in and for said County
465 and State, appeared [type the name(s) of each homeowner signing
466 this affidavit], known to me (or satisfactorily proven) to be the
467 person(s) whose name(s) is/are subscribed below (each a



468 "homeowner"), and who, being by me first duly sworn, did each by
469 personal oath state as follows:

470 1. Homeowner(s) owns the manufactured home or mobile home
471 ("home") described as follows:

472 _____
473 Manufacturer's Name Make Model Name Model Year

474 _____
475 Manufacturer's Serial No./VIN Length/Width New/Used

476 2. Title to the home was previously retired pursuant to that
477 certain affidavit of affixation recorded on _____ in
478 the official land records of _____ County, Mississippi, in
479 Book _____, Page _____ or as Instrument _____.

480 3. The homeowner(s) executing below is/are all the legal owner(s)
481 of the real property to which the home has become permanently
482 affixed.

483 4. The home was destroyed or became uninhabitable on _____
484 (insert date) as a result of _____ (describe cause).

485 This affidavit is executed by homeowner(s) pursuant to applicable
486 state law and shall be recorded in the official land records in
487 the county, or in the judicial district in counties having more
488 than one (1) such district, in which the home is located.

489 Further affiant(s) sayeth naught.

490 _____
491 Signature of Homeowner #1

492 _____



493 Printed Name Address City State Zip

494 _____

495 Signature of Homeowner #2 (If more than one homeowner)

496 _____

497 Printed Name Address City State Zip

498 STATE OF _____

499 COUNTY OF _____

500 Personally appeared before me, the undersigned authority in
501 and for the said county and state, on this _____ day of
502 _____, 20____, within my jurisdiction, the within named
503 _____, who acknowledged that he/she/they
504 executed the above and foregoing instrument.

505 _____

506 Notary Public

507 My Commission Expires: _____

508 SECTION 2. Section 27-53-15, Mississippi Code of 1972, is
509 amended as follows:

510 27-53-15. (1) A manufactured home or mobile home shall be
511 considered personal property for purposes of ad valorem taxation
512 unless the manufactured homeowner or mobile homeowner who owns the
513 land on which the manufactured home or mobile home is located
514 either (a) declares at the time of registration that the
515 manufactured home or mobile home shall be classified as real
516 property for ad valorem tax purposes under subsection (2) of this



517 section, or (b) permanently retires title to the manufactured home
518 or mobile home under Section 63-21-30.

519 (2) The manufactured homeowner or mobile homeowner who owns
520 the land on which the manufactured home or mobile home is located
521 shall have the option at the time of registration of declaring
522 whether the manufactured home or mobile home shall be classified
523 as personal or real property for ad valorem tax purposes only. If
524 the manufactured home or mobile home is to be classified as real
525 property for ad valorem tax purposes only, then the wheels and
526 axles must be removed and it must be anchored and blocked in
527 accordance with the rules and procedures promulgated by the
528 Commissioner of Insurance of the State of Mississippi. After the
529 wheels and axles have been removed and the manufactured home or
530 mobile home has been anchored and blocked in accordance with such
531 rules and procedures, the manufactured home or mobile home shall
532 be considered to have been affixed to a permanent foundation. The
533 county tax assessor shall then enter the manufactured home or
534 mobile home on the land rolls and tax it as real property on the
535 land on which it is located from the date of registration. At
536 such time, the county tax assessor shall issue a certificate
537 certifying that the manufactured home or mobile home has been
538 classified as real property for ad valorem tax purposes only.
539 Such certificate shall contain the name of the owner of the
540 manufactured home or mobile home, the name of the manufacturer,
541 the model, the serial number and the legal description of the real



542 property on which the manufactured home or mobile home is located.
543 The county tax assessor shall cause such certificate to be filed
544 in the land records of the county in which the property is
545 situated. After filing, the chancery clerk shall forward the
546 certificate to the owner. For issuance of the certificate, a fee
547 of Twelve Dollars (\$12.00) shall be collected by the county tax
548 assessor, Ten Dollars (\$10.00) of which shall be retained by the
549 assessor and Two Dollars (\$2.00) of which shall be forwarded to
550 the chancery clerk for filing the certificate. Upon the filing of
551 the certificate in the land records, the manufactured home or
552 mobile home shall then be considered real property for purposes of
553 ad valorem taxation only. The filing of such a certificate shall
554 not affect the validity or priority of any existing perfected
555 lien. If a manufactured home or mobile home is classified as real
556 property for ad valorem tax purposes only and no certificate of
557 title was required to be issued or issued for such property
558 pursuant to Chapter 21, Title 63, Mississippi Code of 1972, a
559 security interest may be obtained therein through the use of a
560 mortgage or deed of trust describing both the manufactured home or
561 mobile home and the land on which the manufactured home or mobile
562 home is located. For a manufactured home or mobile home
563 classified as personal property for which no certificate of title
564 was required to be issued or issued pursuant to the provisions of
565 Chapter 21, Title 63, Mississippi Code of 1972, the perfection of
566 a security interest therein shall be governed by the provisions of



567 Chapter 9, Title 75, Mississippi Code of 1972. Regardless of
568 whether a manufactured home or mobile home for which a certificate
569 of title was required to be issued or issued pursuant to the
570 provisions of Chapter 21, Title 63, Mississippi Code of 1972, is
571 classified as real property for ad valorem tax purposes only or is
572 classified as personal property, the perfection of a security
573 interest therein shall be governed by the provisions of Chapter
574 21, Title 63, Mississippi Code of 1972. A manufactured home or
575 mobile home that has been classified as personal property may be
576 reclassified as real property for ad valorem tax purposes only at
577 the option of its owner if the owner obtains a certification from
578 the tax assessor as provided in this section. Conversely, a
579 manufactured home or mobile home that has been classified as real
580 property for ad valorem tax purposes only may be reclassified for
581 purposes of ad valorem taxation only as personal property at the
582 option of its owner if there is no lien against it and if the
583 owner notifies the county tax assessor to reassess it and have the
584 county tax collector enter it upon the manufactured home rolls.
585 Upon a request for reclassification, if no certificate of title
586 was required to be issued or issued for the manufactured home or
587 mobile home, there must be no lien against it and the property
588 owner shall present proof satisfactory to the tax assessor that
589 there are no liens outstanding on the property. If there is a
590 lien against the manufactured home or mobile home, the county tax
591 assessor shall refuse to allow the county tax collector to



592 reclassify it as personal property until the lien has been
593 released. If a certificate of title as provided in Chapter 21,
594 Title 63, Mississippi Code of 1972, has been issued, the
595 manufactured home or mobile home may be reclassified for ad
596 valorem taxation purposes only regardless of whether a lien exists
597 on the certificate of title. Upon such request, the tax assessor
598 may issue a certificate cancelling the classification of the
599 manufactured home or mobile home as real property for ad valorem
600 tax purposes only and cause such certification to be filed in the
601 land records of the county in which the property is situated. For
602 issuance of the certificate, a fee of Twelve Dollars (\$12.00)
603 shall be collected by the county tax assessor, Ten Dollars
604 (\$10.00) of which shall be retained by the assessor and Two
605 Dollars (\$2.00) of which shall be forwarded to the chancery clerk
606 for filing the certificate.

607 (3) If the title to a manufactured home or mobile home has
608 been permanently retired to real property under Section 63-21-30,
609 then the county tax assessor shall enter the manufactured home or
610 mobile home on the land rolls and tax it as real property on the
611 land on which it is located from the date of recordation of the
612 affidavit of affixation. Upon the filing of the affidavit of
613 affixation in the land records the manufactured home or mobile
614 home shall then be considered real property for ad valorem
615 taxation and for all other purposes.



616 **SECTION 3.** Section 27-53-5, Mississippi Code of 1972, is
617 amended as follows:

618 27-53-5. (1) It shall be the duty of the owner of a
619 manufactured home or mobile home, not later than seven (7) days,
620 Saturdays, Sundays and legal holidays excluded, after the date of
621 purchase or entry into the county where the manufactured home or
622 mobile home is located, to register such manufactured home or
623 mobile home with the tax collector of the county where the
624 manufactured home or mobile home is located. If a certificate of
625 title has been issued or applied for concerning the manufactured
626 home or mobile home, the original certificate of title or a copy
627 of the application shall be presented to the tax collector at the
628 time of the registration. The registration application for such
629 manufactured home or mobile home shall contain the following
630 information: name and address of owner, length and width of the
631 manufactured home or mobile home, serial number of manufactured
632 home or mobile home, make of manufactured home or mobile home,
633 date of purchase, present market value, and address where
634 manufactured home or mobile home is located if other than the
635 address of the owner. At the time that an owner registers his
636 manufactured home or mobile home, and before a registration
637 certificate may be issued by the tax collector, the owner of the
638 manufactured home or mobile home shall pay a registration fee of
639 One Dollar (\$1.00) to the county tax collector and provide proof
640 of payment of the previous year's taxes unless the manufactured



641 home or mobile home was purchased from a licensed dealer. It is
642 also the duty of the owner of the manufactured home or mobile home
643 to reregister his manufactured home or mobile home with the tax
644 collector within seven (7) days after the relocation of such
645 manufactured home or mobile home from one (1) location in the
646 county to another location in the county in order that there will
647 always be on file with the tax collector the current address of
648 such manufactured home or mobile home.

649 (2) It shall be the duty of every manufactured home or
650 mobile home owner to provide proof of registration in the county
651 in which the manufactured home or mobile home is located and at
652 the address at which utility service is to be provided, as
653 required by subsection (1), to each utility company whose service
654 is procured by the owner before the utility company shall connect
655 its services. For purposes of this section, "utility" shall mean
656 and include water, gas, electric and telephone services, including
657 such utilities as are owned and operated by municipalities.

658 (3) No utility company shall connect, provide or transfer
659 service without receiving and recording the number of the current
660 registration certificate issue for the manufactured home or mobile
661 home at the address where service will be connected, provided or
662 transferred.

663 (4) It shall be the duty of every manufactured home or
664 mobile home owner subject to the use tax levy in Section 27-67-5
665 to provide proof of payment of such tax prior to the time of



666 registration. If the manufactured home or mobile home has been
667 registered in another county in this state, then the owner shall
668 only need to show proof of such registration.

669 (5) Every utility company, in its discretion, may furnish to
670 the county tax collector, upon request, the names and addresses of
671 all manufactured home or mobile home customers to whom the utility
672 company provides a service.

673 (6) The owner of a manufactured home or mobile home whose
674 title has been permanently retired to real property under Section
675 63-21-30 shall be exempt from the requirements of this section
676 until such time as the owner of such manufactured home or mobile
677 home files an affidavit of severance.

678 **SECTION 4.** This act shall take effect and be in force from
679 and after July 1, 2018.

