



Taxation of Mobile Homes in Florida

GT-800047
R. 12/11

Florida taxes mobile homes in three ways. 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**

The owner of the mobile home that permanently affixes his or her mobile home to land he or she owns must buy an RP (real property) series sticker required by Chapter 320, Florida Statutes (F.S.). This is a one-time purchase. RP series stickers are issued by the Department of Highway Safety and Motor Vehicles but are purchased from your local county tax collector's office. The county property appraiser must assess mobile homes with an RP series sticker. Mobile homes with an RP series sticker must be on the real property assessment roll and will be 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 must pay the annual license tax required by Chapter 320, F.S. by purchasing an MH (mobile home) series sticker. MH series stickers are issued by the Department of Highway Safety and Motor Vehicles but are purchased from your local county tax collector's office.

3) **Assessed and taxed as tangible personal property**

Mobile homes which meet the criteria for an MH series sticker (see item 2) which do not have a current MH sticker will be taxed as tangible personal property. Mobile homes that do not bear the current sticker (RP or MH) must be assessed by the county property appraiser, placed on the tangible personal property assessment roll, and taxed annually as tangible personal property. You may request a refund of the license tax from the Department of Highway Safety and Motor Vehicles if you are able to provide proof of having paid the tangible personal property tax for the same year.

Mobile Homes that are "Real Property" Q & A

Q. If a mobile home owner permanently affixes his or her home to land he or she owns, can the mobile home be declared 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 requires the property appraiser to list mobile homes as real property based on the ownership of the land and the mobile home, and if tied down and connected to utilities.

Q. If the property appraiser lists a mobile home as real property, does the owner still have to pay the annual license tax?

A. No. If the property appraiser lists a mobile home as real property, the owner pays only the real property tax and the \$3 fee for issuance of an RP series sticker.

Q. How will the mobile home be listed for tax purposes if a mobile home owner permanently affixes his or her mobile home to land he or she owns with another person?

A. Generally, the property appraiser lists the mobile home as real property. According to section 193.075, F.S., with multiple owners, if the owner(s) of a mobile home is also one of the owner(s) of the land, the property appraiser will list and tax the mobile home 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 (F.A.C.), *Improvements to Real Property*. For more information, see the *Building Contractors* brochure (Form GT-800007) and the *Mobile and Prefabricated Home Repair, Remodeling, and Additions* brochure (Form GT-800069).

Mobile Homes that are "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 MH series sticker?

A. No. Paying the license tax after the property appraiser makes an assessment does not cancel the assessment. Any mobile home that does not bear a current MH series sticker on January 1 is tangible personal property and is taxed as such for that year.

Q. What if the mobile home owner bought the MH series sticker but did not have it properly affixed on January 1?

A. The mobile home owner may request relief from the tangible personal property tax if he or she can prove the MH series sticker was purchased before January 1 of the current tax year.

Q. Does the occasional or isolated sales tax 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 or that have an MH series sticker is subject to sales and use tax. The occasional isolated sales tax exemption in Rule 12A-1.037, F.A.C., does not extend to mobile homes classified as tangible personal property or that have an MH series sticker.

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 or that have an MH series sticker are subject to sales tax on the total charge for the repairs and improvements which includes materials and labor, as provided in Rule 12A-

1.006, F.A.C. Discretionary sales surtax also applies to repairs completed in a county with a surtax.

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 appurtenances, which get sold in conjunction with the mobile home.

- A. The sale of appurtenances in conjunction with a mobile home classified as tangible personal property or that have an MH series sticker by registered dealers or persons required to be registered is taxable. Sales tax and applicable discretionary surtax apply to the sale of appurtenances.

Reference Material

Tax Laws – Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for 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.

Brochures – Download these brochures from our "Forms and Publications" page:

- *Rental of Living or Sleeping Accommodations*
- *Tangible Personal Property Rentals*
- *Building Contractors*
- *Mobile and Prefabricated Home Repair, Remodeling, and Additions*
- *Florida's Discretionary Sales Surtax*

Contact Us

Information, forms, and tutorials are available on our Internet site: **www.myflorida.com/dor**

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to:

www.myflorida.com/dor/contact.html

For a written reply to tax questions, write to:

Taxpayer Services – Mail Stop 3-2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0112

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- Tax Information Publications (TIPs).
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