

Cross References — When taxes are due, payable and collectible, see § 27-41-1. Notice upon default of payment of ad valorem taxes upon personal property, see § 27-41-101. Authority of assessor to file civil suit if tax not paid when due as provided in this section, see § 27-53-17.

ATTORNEY GENERAL OPINIONS

When a landowner acquires a mobile property, it becomes subject to taxation on home and at the time of registration, also January 1 of the following year. Johnson, certifies the mobile home making it real July 29, 2005, A.G. Op. 05-0359.

§ 27-53-13. Entry of mobile home on rolls as personal property.

The manufactured home or mobile home owner who does not own the land on which his manufactured home or mobile home is located must declare his manufactured home or mobile home to be personal property at the time of registration and the county tax collector shall enter it on the manufactured home rolls as personal property.

SOURCES: Codes, 1942, § 10007-77; Laws, 1968, ch. 587, § 7; Laws, 1994, ch. 386, § 4; Laws, 1999, ch. 556, § 41, eff from and after July 1, 1999.

Cross References — Assessment of personal property, generally, see § 27-35-15.

RESEARCH REFERENCES

Am Jur. 72 Am. Jur. 2d, State and CJS. 84 C.J.S., Taxation §§ 530 et seq. Local Taxation §§ 659 et seq.

§ 27-53-15. Option for classification of mobile homes as real property or personal property; conditions for classification as real property; security interests; certificates of classification and reclassification; fees.

The manufactured homeowner or mobile homeowner who owns the land on which the manufactured home or mobile home is located shall have the option at the time of registration of declaring whether the manufactured home or mobile home shall be classified as personal or real property. If the manufactured home or mobile home is to be classified as real property, then the wheels and axles must be removed and it must be anchored and blocked in accordance with the rules and procedures promulgated by the Commissioner of Insurance of the State of Mississippi. After the wheels and axles have been removed and the manufactured home or mobile home has been anchored and blocked in accordance with such rules and procedures, the manufactured home or mobile home shall be considered to have been affixed to a permanent foundation. The county tax assessor shall then enter the manufactured home or mobile home on the land rolls and tax it as real property on the land on which it is located from the date of registration. At such time, the county tax

assessor shall issue a certificate certifying that the manufactured home or mobile home has been classified as real property. Such certificate shall contain the name of the owner of the manufactured home or mobile home, the name of the manufacturer, the model, the serial number and the legal description of the real property on which the manufactured home or mobile home is located. The county tax assessor shall cause such certificate to be filed in the land records of the county in which the property is situated. After filing, the chancery clerk shall forward the certificate to the owner. For issuance of the certificate, a fee of Twelve Dollars (\$12.00) shall be collected by the county tax assessor, Ten Dollars (\$10.00) of which shall be retained by the assessor and Two Dollars (\$2.00) of which shall be forwarded to the chancery clerk for filing the certificate. Upon the filing of the certificate in the land records, the manufactured home or mobile home shall then be considered real property for purposes of ad valorem taxation. The filing of such a certificate shall not affect the validity or priority of any existing perfected lien. If a manufactured home or mobile home is classified as real property and no certificate of title was required to be issued or issued for such property pursuant to Chapter 21, Title 63, Mississippi Code of 1972, a security interest may be obtained therein through the use of a mortgage or deed of trust describing both the manufactured home or mobile home and the land on which the manufactured home or mobile home is located. For a manufactured home or mobile home classified as personal property for which no certificate of title was required to be issued or issued pursuant to the provisions of Chapter 21, Title 63, Mississippi Code of 1972, the perfection of a security interest therein shall be governed by the provisions of Chapter 9, Title 75, Mississippi Code of 1972. Regardless of whether a manufactured home or mobile home for which a certificate of title was required to be issued or issued pursuant to the provisions of Chapter 21, Title 63, Mississippi Code of 1972, is classified as real property or is classified as personal property, the perfection of a security interest therein shall be governed by the provisions of Chapter 21, Title 63, Mississippi Code of 1972. A manufactured home or mobile home that has been classified as personal property may be reclassified as real property at the option of its owner if the owner obtains a certification from the tax assessor as provided in this section. Conversely, a manufactured home or mobile home that has been classified as real property may be reclassified for purposes of ad valorem taxation as personal property at the option of its owner if there is no lien against it and if the owner notifies the county tax assessor to reassess it and have the county tax collector enter it upon the manufactured home rolls. Upon a request for reclassification, if no certificate of title was required to be issued or issued for the manufactured home or mobile home, there must be no lien against it and the property owner shall present proof satisfactory to the tax assessor that there are no liens outstanding on the property. If there is a lien against the manufactured home or mobile home, the county tax assessor shall refuse to allow the county tax collector to reclassify it as personal property until the lien has been released. If a certificate of title as provided in Chapter 21, Title 63, Mississippi Code of 1972, has been issued, the manufactured home or mobile

home may be reclassified for ad valorem taxation purposes regardless of whether a lien exists on the certificate of title. Upon such request, the tax assessor may issue a certificate cancelling the classification of the manufactured home or mobile home as real property and cause such certification to be filed in the land records of the county in which the property is situated. For issuance of the certificate, a fee of Twelve Dollars (\$12.00) shall be collected by the county tax assessor, Ten Dollars (\$10.00) of which shall be retained by the assessor and Two Dollars (\$2.00) of which shall be forwarded to the chancery clerk for filing the certificate.

SOURCES: Codes, 1942, § 10007-78; Laws, 1968, ch. 587, § 8; Laws, 1971, ch. 359, § 1; Laws, 1982, ch. 369; Laws, 1994, ch. 386, § 5; Laws, 1999, ch. 556, § 42, **eff from and after July 1, 1999.**

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in this section. The words "have the county tax collector" were changed to "allow the county tax collector". The Joint Committee ratified the correction at its December 3, 1996, meeting, and the section has been reprinted in the supplement to reflect the corrected language.

Cross References — Security interests under Uniform Commercial Code, see §§ 75-9-101 et seq.

ATTORNEY GENERAL OPINIONS

This section does not permit a tax assessor to refuse to reclassify mobile homes from personal property to real property if there are delinquent ad valorem taxes due upon the mobile home. Blackledge, April 16, 1999, A.G. Op. #99-0183.

Language of this section requires that certificates issued from 1995 forward (as well as years prior to 1995) be recorded in the county land records, and would likewise be applicable whether the certificates were issued by the tax assessor or the tax

collector. Miller, Apr. 8, 2005, A.G. Op. 05-0131.

Section 27-53-15 prescribes certain duties to the tax assessor, which duties are not prescribed to the tax collector, with regard to ad valorem taxes of mobile homes and manufactured homes that are classified as real property. Accordingly, those duties assigned to the tax assessor must be performed by the assessor. Miller, Apr. 8, 2005, A.G. Op. 05-0131.

§ 27-53-17. Collection of delinquent taxes.

(1)(a) Except as otherwise provided in Section 27-41-2, it shall be the duty of the tax collector of the county in which the manufactured home or mobile home is registered and assessed to collect the ad valorem taxes thereon. In cases where the manufactured home or mobile home is assessed on the land rolls, the penalty for nonpayment or delinquency of taxes shall be the same as is prescribed by law in regard to real estate. Except as otherwise provided in this section, in the case of all other manufactured homes or mobile homes, if the ad valorem tax is not paid within ninety (90) days after it becomes due and payable as provided by Section 27-53-11, the tax collector shall have the authority to file a civil suit in order to collect these taxes. Suits to collect delinquent manufactured home or mobile home taxes may be combined and