

MOBILE HOME TAXES: HOW AND WHEN THEY ARE ASSESSED

As an agent for the Department of Highway Safety and Motor Vehicles, the Tax Collector is responsible for providing the necessary service and record keeping procedures used in processing mobile home titles and registrations. In Florida, mobile homes are treated basically the same as any other vehicle: each mobile home **must** have a title and registration. If you own a mobile home a current decal needs to be displayed on the window. **Please be sure you obtain a title to prove ownership!**

Major Types of Taxes Owed by Mobile Home Owners

1. Ad Valorem Tangible Personal Property Tax

- Levied by the County
- Collected by the Tax Collector
- Assessed on mobile home attachments, including carports, porches, additions, A/C units, etc.
- Tax bill may be based on the value of the attachments
- Rented mobile homes: tax applies to the owner not the renter.
- If a decal is not purchased the entire mobile home will be assessed as Tangible Personal Property and given a value by the Property Appraiser.

Note: The Walton County Property Appraiser's Office determines the value of your attachments so questions related to the value/amount of the bill or how it was determined should be directed to the Property Appraiser's Office.

2. Annual Mobile Home Registration Fee

- Levied by the State of Florida
- Collected by the Tax Collector's Office.

Beginning in October of each year you can renew your decal for the upcoming year. Renewal notices may be mailed out from the Department of Motor Vehicles if a decal was purchased the prior year. Decals need to be purchased by January 1st of each year. You must purchase the decal even if you do not receive a renewal notice.



If you have a double wide mobile home, you will purchase a decal for each side of the home. Costs are determined by the length of each side of the mobile home.

3. Ad Valorem Real (Estate) Property Tax

- Levied by the County
- Collected by the Tax Collector's Office.

The tax is assessed on mobile homes that are Real Property (RP) only, meaning it is assessed to mobile home owners that own both the mobile home & the land where their home is located.

This tax bill combines the land and mobile home into one assessment and tax. Tax bills are usually received the first week in November.



To obtain a Real Property Decal, visit the Property Appraiser's Office to request and complete a DR402 form. The form can then

be taken to the Tax Collector's Office to purchase your RP Decal. RP Decals do not expire and are good as long as you own your mobile home and it remains in the same location. Real Property (RP) decals are also transferable in the event you sell your mobile home.

4. Travel Trailer/ RV / Park Model Registration

An RV, Park Model or Travel Trailer that is not permanently attached must pay an annual license tax that expires on the registered owner's birthday. In this case, a license plate would be issued.



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PENALTIES FOR DELINQUENT MOBILE HOME REGISTRATIONS

For all types of mobile home registrations, the Tax Collector can force a delinquent taxpayer into compliance by:

- Issuing a Uniform Traffic Citation
- Seize the property by executing a warrant

The citation is actually a “traffic ticket”. The fine is approximately \$40, in addition to the annual registration fees and other penalties. If a mobile home is delinquent for more than six months, the penalties are much greater. A citation is still issued, but it then requires a mandatory appearance before a judge in Walton County Court. The fine for this violation averages \$185, in addition to the registration fees, late fees and other penalties it may be necessary for the owner to Title the mobile home in their name. Also, arrest warrants may be issued by the Court for people who ignore the citation.

In addition, if a citation cannot be served upon someone who has not paid his or her mobile home tax, the tax remains due and a statutory lien is imposed. The Tax Collector may, in addition to any other remedy provided by law, enforce the lien by issuance of a tax warrant. The tax warrant authorizes the Tax Collector to seize the mobile home and sell it at public auction. The proceeds of the sale would be used to pay the taxes owed, penalties, fees and any cost incurred by the seizure and sale. (See Florida Statute 320.19)

Office Hours/ Locations

8:00 a.m.— 4:30 p.m.
*DeFuniak Springs
Santa Rosa Beach*

Closed on weekends and holidays

North Walton Office
(Located in the Courthouse)
571 Hwy. 90 East
DeFuniak Springs, Florida 32435

South Walton Branch
(Located in the Courthouse Annex)
31 Coastal Centre Blvd., Suite 700
Santa Rosa Beach, Florida 32459

Contact Us
Phone (850)892-8121
Fax: (850) 892-8079

**For more information,
please follow us on
Facebook & Twitter or visit
Our Web site at
www.waltontaxcollector.com**



Rhonda Skipper, Tax Collector

MOBILE HOMES

KNOW THE REQUIREMENTS



Decal Display

A mobile home decal, RP decal or License plate must be prominently displayed and visible in the window from the nearest major road leading to the mobile home.