

**MARSHA M. FAUX CFA, ASA  
POLK COUNTY PROPERTY APPRAISER**



## MOBILE HOMES

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## MOBILE HOMES

The classification of mobile homes in Florida for tax purposes can be confusing and greatly misunderstood.

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

- Assessed and taxed as real property
- Subject to an annual license tax, or
- Assessed and taxed as tangible personal property.

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 is required to 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.

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 is required purchase an "MH" (mobile home) series sticker from the Department of Highway Safety and Motor Vehicles.

Assessed and taxed as tangible personal property-- Mobile homes that meet the criteria for an "MH" series sticker under 2) above but which do not bear a current "MH" series sticker are presumed to be tangible personal property. Mobile homes that are presumed to be tangible personal property 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.

## EXEMPTION FOR TANGIBLE PERSONAL PROPERTY \$25,000

Amendment 1, which was approved by Florida voters on January 29, 2008, authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. Mobile home attachments and appurtenances assessed as tangible personal property are qualified for this exemption.

Mobile homes assessed as tangible personal property do NOT qualify.

**Your Property Appraiser will apply this exemption to your Tangible Personal Property account without you filing a return.** The exemption will renew automatically in future years.

If you have any questions, please contact this office.

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## MOST COMMONLY ASKED REAL PROPERTY QUESTIONS

- **If owners of mobile homes permanently affix their mobile homes to land that they also own, can they declare their mobile homes as real property and take advantage of the Homestead Exemption?**

Yes; however, their declaration of their mobile homes as real property is not optional, but required. 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 the normal and usual utilities.

- **If a mobile home is classified and taxed as "real property," does the owner still have to pay the annual license tax?**

No. If a mobile home is classified 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.

- **If a mobile home owner permanently affixes his mobile home to land that he owns with another person, how will the mobile home be classified for tax purposes?**

As "real property." According to s. 193.075, F.S., if the owner(s) of a mobile home are a subset of the owner(s) of the land on which the mobile home is permanently affixed, the mobile home is classified and taxed as "real property." Multiple owners can individually claim homestead exemption only no their proportionate share of the combined value of the mobile home and land.

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## MOST COMMONLY ASKED TANGIBLE PERSONAL PROPERTY QUESTIONS

- **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?**

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.

- **What if the mobile home owner purchased the "MH" series sticker but did not have it properly affixed on January 1?**

The mobile home owner could request exemption 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.

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**320.055(2), F.S., a mobile home sticker is effective through the 31st day of December and is authorized to be renewed during the 31 days prior to expiration on December 31. A mobile home sticker renewed during the renewal period is effective from January 1 through December 31 (This is based on 1999 legislation.)**