

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



**MOBILE HOMES**  
**and**  
**RECREATIONAL VEHICLES**

**Bartow Office**

255 N. Wilson Ave  
Bartow, FL 33830

Phone: 863-534-4777

Fax: 863-534-4753

Hours: 8:30am-5:00pm (M-F)

**Lakeland Office**

930 E. Parker St.  
Suite 272  
Lakeland, FL 33801

Phone: 863-802-6150

Fax: 863-802-6163

Hours: 8:00am-5:00pm (M-F)

**Winter Haven Office**

3425 Lake Alfred Rd.  
3 Gill Jones Plaza  
Winter Haven, FL 33881

Phone: 863-401-2424

Fax: 863-401-2428

Hours: 8:00am-5:00pm (M-F)

Website: [www.polkpa.org](http://www.polkpa.org)

The classification of mobile homes and recreational vehicles in Florida for tax purposes can be confusing and greatly misunderstood. This information will assist you in understanding the requirements of Florida law.

**MOBILE HOMES**

According to Florida Statute 193.075, there are three ways that mobile homes are taxed.

(1) **Real Property:** A mobile home shall be taxed as real property if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed. A mobile home shall be considered permanently affixed if it is tied down and connected to the normal and usual utilities. However, this provision does not apply to a mobile home, or any appurtenance thereto, that is being held for display by a licensed mobile home dealer or a licensed mobile home manufacturer and that is not rented or occupied. A mobile home that is taxed as real property shall be issued an "RP" series sticker as provided in s. 320.0815.

An owner of both the mobile home and the land which is taxed as real property is also eligible to file for homestead exemption. In order to classify as real property the "RP" series sticker (decal) has to be purchased as a one-time fee from the Tax Collector. No stickers or decals will be necessary in the future once the property is classified as real property by the Property Appraiser.

(2) **Annual License Tax:** A mobile home that is not taxed as real property shall have a current license plate (mobile home decal) properly affixed as provided in s. 320.08(11).

(3) **Tangible Personal Property:** Any such mobile home without a current license plate (mobile home decal) properly affixed shall be presumed to be tangible personal property.

**RECREATIONAL VEHICLES**

According to Florida Statute 193.075, recreational vehicles are taxed similar to mobile homes.

(1) **Real Property:** A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the owner of the land on which the vehicle is permanently affixed. A recreational vehicle shall be considered permanently affixed if it is connected to the normal and usual utilities and if it is tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the recreational vehicle. Except when the mode of attachment or affixation is such that the recreational vehicle cannot be removed without material or substantial damage to the recreational vehicle or the real property, the intent of the owner to make the recreational vehicle permanently affixed shall be determinative. A recreational vehicle that is taxed as real property must be issued an "RP" series sticker as provided in s. 320.0815.

(2) **Annual License Tax:** A recreational vehicle that is not taxed as real property must have a current license plate properly affixed as provided in s. 320.08(9).

(3) **Tangible Personal Property:** Any such recreational vehicle without a current license plate properly affixed is presumed to be tangible personal property.

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**MOBILE HOMES  
LICENSE PLATE OR DECALS REQUIRED**

**320.0815, F.S.,** A mobile home or recreational vehicle-type unit which is permanently affixed to the land shall be issued a mobile home sticker (decal) at the fee prescribed in s. 320.08(11) unless the mobile home or recreational vehicle-type unit is qualified and taxed as real property, in which case the mobile home or recreational vehicle-type unit shall be issued an "RP" series sticker (decal).

"RP" series stickers (decal) shall be issued by the Tax Collector. A mobile home sticker (deal) shall be affixed to the lower left corner of the window closest to the street or road providing access to such residence.

**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.).

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

**196.183, F.S.,** Tangible personal property is eligible for an exemption from ad valorem taxation of up to \$25,000 of assessed value. Mobile home attachments such as: skirting, air conditioning, screen rooms, utility rooms, carports etc... are all qualified for the \$25,000 tangible personal property exemption.

Mobile homes assessed as tangible personal property without a properly affixed current mobile home sticker (decal) **DO NOT QUALIFY** for the \$25,000 exemption.

Mobile home owners are **not required** to file a tangible personal property tax return. The Property Appraiser will **automatically apply** the \$25,000 exemption to the mobile home attachments.

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**INFORMATION ON REGISTRATIONS,  
RENEWALS, AND TITLE TRANSFERS**

For information on Registrations, Renewals and Title Transfers you can visit the Tax Collector's website at <http://www.polktaxes.com/motorvehicles/mobilehomes.asp> or visit one of their offices:

**Polk County Tax Collector Locations and  
Hours**

Bartow Main Branch & Tag Office  
430 East Main Street  
Bartow, FL 33830  
Hours: 8:30 a.m. – 5:00 p.m. M-F

Lakeland Branch and Tag Office  
930 East Parker Street, Suite 261  
Lakeland, FL 33801  
Hours: 8:00 a.m. – 5:00 p.m. M-F

Lake Wales Branch & Tag Office  
658 Highway 60 West  
Lake Wales, FL 33853  
Hours: 8:30 a.m. – 5:00 p.m. M-F

Haines City Branch & Tag Office  
74 Maxcy Plaza Circle  
Haines City, FL 33854  
Hours: 8:30 a.m. – 5:00 p.m. M-F

Winter Haven Tag Agency  
300 Avenue M NW  
Winter Haven, FL 33881  
Hours: 8:30 a.m. – 5:00 p.m. M-F

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