



Wakulla County Internal Audit Review Memorandum

TO: Greg James
Wakulla County Clerk of the Court

FROM: Katrina Cromwell
Internal Audit Director

CC: David Edwards, Steve Baird

RE: Mobile Home Taxation Process

DATE: 4/18/2023

In Florida, mobile homes are taxed in one of three ways: as real property, by paying an annual license tax, or as tangible personal property. The method of taxation depends on whether the mobile home is permanently affixed to the land and the ownership of that land.

1. If a mobile home is permanently affixed to a parcel of land and the owner of the mobile home also owns the land, the mobile home is considered real property. The mobile home owner must apply for a "Real Property" (RP) decal issued by the Department of Highway Safety and Motor Vehicles (DHSMV) from the Tax Collector, this is a one-time purchase. Mobile homes classified as real property will be assessed by the Property Appraiser and taxed as part of the land on which it sits.
2. If the owner of a mobile home does not own the parcel of land the mobile home is affixed to, they must pay an annual license tax by purchasing an MH (mobile home) decal. MH decals are issued by the DHSMV and purchased from Tax Collector.
3. If a mobile home does not have an RP or MH decal it will be assessed by the Property Appraiser as tangible personal property.

The Wakulla County Tax Collector and staff from the Property Appraiser's Office were interviewed to gain an understanding of the process in Wakulla County (County). Based on these interviews the process appears to be operating as it should be to ensure the County is receiving all the revenue from these different taxation methods. Approximately 15% of real estate parcels in Wakulla are assessed with mobile homes as real property (3,796 parcels out of 26,014). MH decal revenue brought in \$9,333 in revenue in the fiscal year 2021-2022. Currently there are no mobile homes being assessed as tangible personal property in the County. In accordance with Florida Statute 193.023(2), the Property Appraiser's Office visits each parcel at least every 5 years to physically inspect the parcel. Any changes that have not gone through the proper process listed above would be added at that time. A visual representation of this process is provided. Please refer to the flowchart attached to this memorandum.

Mobile Home Taxation Flowchart

