

## Important Dates to Remember

### January 1:

Date of assessment and Tangible Personal Property Tax Return form DR-405 delivered.

### March 1:

Filing deadline for Widow(er), Disability, Senior, and Homestead exemptions for Florida Residents.

### April 1:

Deadline for filing Tangible Personal Property Tax Return form DR-405 with no penalty.

### June 1:

Deadline to submit income information for Low-Income Senior exemption.

### August:

Notice of Proposed Property Taxes (TRIM Notice) delivered.

### September:

Value Adjustment Board petition filing deadline (as specified on August TRIM notice).

### November:

Tax bills delivered by Tax Collector.

**Contact the Pinellas County Tax Collector's office for decal / tag information at (727) 464-7777 or [www.pinellastaxcollector.gov](http://www.pinellastaxcollector.gov)**

## Property Appraiser Office Locations

**County Courthouse - Main**  
315 Court Street - 2nd Floor  
Clearwater, FL 33756

**North County**  
Temporarily Closed

**Mid County**  
Co-located with Tax Collector  
13025 Starkey Rd  
Largo, FL 33773

**South County**  
2500 34th St N - 2nd Floor St.  
Petersburg, FL 33713

**Hours:** 8am - 5pm, Monday to Friday

**Phone:** (727) 464-3207

This document is intended to answer common questions related to manufactured homes. It does not constitute legal advice or comprehensive review of exemption law.

Please contact our office if you have any questions about manufactured homes or exemptions.



**Mike Twitty, MAI, CFA**  
**Pinellas County**  
**Property Appraiser**

## Manufactured Homes

[www.pcpao.gov](http://www.pcpao.gov)

### **County Courthouse**

315 Court Street - 2nd Floor  
Clearwater, FL 33756

Phone: (727) 464-3207

Fax: (727) 464-3448

TDD: (727) 464-3370

**Hours: 8am - 5pm, Monday to Friday**

## Frequently Asked Questions About Manufactured Homes

### Is the assessment and taxation of factory built or manufactured homes the same as it is for traditional or “stick-built” homes?

There are two ways to categorize a manufactured home. If the owner of the home is also the owner of the land (or share owner) on which it is permanently affixed, the home is considered Real Property and is assessed in the same manner as a traditional home. If the owner of the home rents the lot space from the park, the home is not real property, and it is not assessed on the tax roll. Instead, the owner is required to purchase an annual motor vehicle license.

#### Real Property Manufactured Homes

### How do I declare my manufactured home as Real Property?

If you own both the home and the lot (or are share owner) upon which it is permanently affixed, bring the title(s) and proof of ownership of land/share to the Property Appraiser's office to complete form DR-402. You will then take the completed DR-402 to the Tax Collector's office to purchase Real Property (RP) decals.

### When do RP decals expire?

Once purchased, RP decals do not expire unless the home is transferred to a new owner. The new owner must file for a new DR-402 and RP decal.

#### Motor Vehicle Manufactured Homes

### I rent my lot but I own the manufactured home. Which decal do I purchase?

You are responsible for purchasing annual motor vehicle decal (also known as MH sticker) from the Tax Collector's office. For more information, please contact the Pinellas County Tax Collector at (727) 464-7777.

### When does the MH decal expire?

The MH decal expires each year on December 31<sup>st</sup>.

### What if my MH decals have expired?

We are required by Florida law to place a manufactured home that does not have a current RP or MH decal on the tangible personal property tax roll. The home can be removed from the tax roll if you provide proof that all RP/MH decals have been brought up to date.

### If the residents of our park purchase our park, will my taxes go down?

The taxes paid will depend on the ownership status on January 1st. As a share owner, permanent Florida residents qualify for the homestead exemption. Non-residents could pay higher total tax for real property, rather than the MH decal fee and tangible personal property tax on attachments.

## Frequently Asked Questions About My Tax Bill

### When do I receive my Tax Bill?

Tax Bills are sent out by the Tax Collector on or about November 1st of each year.

### All of my neighbors received a tax bill, but I did not get one. What should I do?

If your assessment is below \$25,000 and you are entitled to a full homestead exemption, you owe no tax and will not be sent a bill. If your assessment is greater than \$25,000 or you do not qualify for a full homestead exemption, you are still responsible for payment of taxes even if you do not receive a bill.

To request a tax bill, contact the Pinellas County Tax Collector's office at (727) 464-7777 or visit online at [www.pinellastaxcollector.gov](http://www.pinellastaxcollector.gov).

### What if I don't agree with the assessed value that appears on the Notice of Proposed Property Taxes (TRIM Notice) which I receive annually in August?

Call your area appraiser at the number listed on the TRIM notice or come in to discuss the matter with us. If you have market information supporting a lower property value, we will be happy to review it and discuss the value with you.

If you disagree with the final assessment after speaking with us, you may file a petition to be heard before the Value Adjustment Board.

### Is there a separate tax bill for the recreation facilities in a resident-owned park?

No. Any facilities/property that are considered Common Elements for residents and/or Green Space are not assessed.



## Frequently Asked Questions About Exemptions

### What exemptions do I qualify for if I live in a manufactured home?

Permanent Florida residents are eligible to apply for exemptions for widow/widowers, blindness, disabilities, and veterans with service-connected disabilities.

If you own the land along with your manufactured home, and this is your permanent residence, you may also qualify for Homestead Exemption. Please read the following questions for details on Homestead Exemption.

Information about all exemptions are available on our website at [www.pcpao.gov](http://www.pcpao.gov).

### What is a Homestead Exemption?

The Florida Constitution provides a \$50,000 exemption to those applicants with title to real property who are bona fide Florida residents living in a dwelling and making it their permanent home on January 1 of the taxable year. The first \$25,000 of value is exempted from all millage rates assessed against your property. The additional \$25,000 of value is exempted from all millage rates except school taxes, and applies only to assessed value between \$50,000 and \$75,000. If your assessed value is between \$50,000 and \$75,000, a pro-rated exemption amount applies.

### How do I apply for Homestead Exemption?

Owners who wish to qualify for Homestead Exemption may apply in person at one of our offices or online\* at [www.pcpao.gov](http://www.pcpao.gov).

### When You Apply:

Please provide the following evidence of residency and qualifications for all owners and their spouses:

- Florida automobile registration and driver license\*.
- Pinellas County voter registration (if you are a registered voter).
- Permanent Resident Card (For non-US citizens).
- Social Security Number for all applicants and spouses.

**\*You must have a Florida driver license to apply online.** If you do not have all of this information or are unsure whether you qualify for the exemption, please call (727) 464-3207.