

## **Title 35 Mississippi Department of Revenue**

### **Part VII Motor Vehicle Registration and Title**

#### **Subpart 1. General**

35.VII.1.01	Chapter 01.	Access to MARVIN.....	page 2
35.VII.1.02	Chapter 02.	Motor Vehicle Records Disclosure.....	page 2

#### **Subpart 2. Tags**

35.VII.2.01	Chapter 01.	Private Carriers of Property (F-Tag).....	page 2
35.VII.2.02	Chapter 02.	Rental Vehicle Tags.....	page 3
35.VII.2.03	Chapter 03.	Motor Vehicles Owned by Non-residents.....	page 4

#### **Subpart 3. Registration**

35.VII.3.01	Chapter 01.	Where to Register Vehicles.....	page 4
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#### **Subpart 4. Dealers and Designated Agents**

35.VII.4.01	Chapter 01.	Wholesale Dealers.....	page 5
35.VII.4.02	Chapter 02.	Automobile Auction Not Defined as Selling Dealer.....	page 6
35.VII.4.03	Chapter 03.	In-Transit and Temporary Dealer Tags.....	page 6
35.VII.4.04	Chapter 04.	Submission of Title Applications.....	page 7
35.VII.4.05	Chapter 05.	Misuse of Dealer Permit.....	page 7
35.VII.4.06	Chapter 06.	Revocation of Designated Agent Authority.....	page 8

#### **Subpart 5. Certificate of Title**

35.VII.5.01	Chapter 01.	Title Applications.....	page 9
35.VII.5.02	Chapter 02.	Owner Information.....	page 10
35.VII.5.03	Chapter 03.	Attachments.....	page 11
35.VII.5.04	Chapter 04.	Power of Attorney to Transfer Motor Vehicle.....	page 11
35.VII.5.05	Chapter 05.	Manufactured or Mobile Homes.....	page 12

#### **Subpart 6. Vehicles**

35.VII.6.01	Chapter 01.	Abandoned Vehicles.....	page 12
35.VII.6.02	Chapter 02.	Leased Vehicles.....	page 15
35.VII.6.03	Chapter 03.	Low Speed Vehicles.....	page 15
35.VII.6.04	Chapter 04.	Motor Homes.....	page 16
35.VII.6.05	Chapter 05.	Salvage Vehicles.....	page 17
35.VII.6.06	Chapter 06.	Oversized Vehicles.....	page 23
35.VII.6.07	Chapter 07.	U. S. Government Vehicles.....	page 23
35.VII.6.08	Chapter 08.	Voluntarily Titled Vehicles.....	page 23
35.VII.6.09	Chapter 09.	Non-Titled Vehicles.....	page 24

## **Subpart 5 Certificate of Title**

### **Chapter 05 Manufactured or Mobile Homes**

#### **100 Definitions**

101 “Affidavit of Affixation” includes Form 78-908-18-1-1-000 or any other document that substantially conforms to Miss. Code Ann. Section 63-21-30(19).

102 “Affidavit of Destruction” includes Form 78-907-18-1-1-000 or any other document that substantially conforms to Miss. Code Ann. Section 63-21-30(21).

103 “Affidavit of Ownership” includes Form 78-910-24-8-1-000 or any other document that substantially conforms to Miss. Code Ann. Section 63-21-30(22).

104 “Affidavit of Severance” includes Form 78-909-18-1-1-000 or any other document that substantially conforms to Miss. Code Ann. Section 63-21-30(20).

105 “Manufactured home” includes any structure transportable in one (1) or more sections. When in the traveling mode, the manufactured home must be eight (8) body feet or more in width or forty (40) body feet or more in length. If erected on site, the manufactured home must be (a) three hundred twenty (320) or more square feet; (b) built on a permanent chassis; and (c) designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities.

“Manufactured home” includes the plumbing, heating, air-conditioning, and electrical systems contained therein.

“Manufactured home” shall also include any structure that meets all the requirements of this paragraph except the size requirements if the manufacturer voluntarily files a certification required by the Secretary of Housing and Urban Development and the structure complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 USCS, Section 5401.

106 “Mobile home” includes any structure transportable in one (1) or more sections. When in the traveling mode, the mobile home must be eight (8) body feet or more in width or forty (40) body feet or more in length. If erected on site, the mobile home must be (a) three hundred twenty (320) or more square feet; (b) built on a permanent chassis; and (c) designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities.

“Mobile home” also includes the plumbing, heating, air-conditioning, and electrical systems therein and manufactured prior to June 15, 1976.

Any mobile home designated as realty on or before July 1, 1999, shall continue to be designated as realty so that a security interest will be made by incorporating such mobile

home in a deed of trust.

107 “Tax collector” means the tax collector of the county where the manufactured or mobile  
home is located.

108 (Reserved)

200 Permanent Retirement of Title to Manufactured or Mobile Home

201 If the legal owner(s) of a manufactured or mobile home and the real property to which the  
home has become affixed wishes to permanently retire the title to the manufactured or  
mobile home to real property, then the owner(s) must file an Affidavit of Affixation, duly  
sworn to and acknowledged before any officer or person authorized to administer an oath  
under the laws of this state, in the official records of the chancery clerk of the county, or  
in the judicial district in counties having more than one (1) such district, in which the real  
property is located.

202 Upon receipt of an Affidavit of Affixation containing the items required, along with the  
applicable fee, the chancery clerk shall record the affidavit in the official records and  
provide a certified copy of the recorded affidavit to the party submitting the affidavit for  
recording. The chancery clerk shall also forward a copy of the recorded affidavit to the  
county tax assessor.

203 Recordation of an Affidavit of Affixation shall be prima facie evidence that the  
manufactured or mobile home has become affixed to the real property as an improvement  
to real property and shall satisfy the requirements of 11 USC Section 1322(b)(2), or any  
successor statute, to the extent the manufactured or mobile home constitutes the owner’s  
principal residence.

204 Once the requirements under paragraphs 201 and 202 of this chapter have been  
completed, a certified copy of the recorded Affidavit of Affixation must be filed with the  
tax collector. The certified copy may be filed by the owner of the manufactured or mobile  
home, the lienholder as shown on the certificate of title pursuant to a power of attorney  
from the owner of the manufactured or mobile home (if such lienholder is a designated  
agent), or the person authorized in the affidavit. Upon receipt of the certified copy of the  
recorded affidavit, the tax collector must submit the completed application for the  
retirement of the title to the manufactured or mobile home to the Department.

205 The certified copy of the recorded Affidavit of Affixation filed with the tax collector must  
be accompanied by the following:

1. A copy of a warranty deed or other instrument of conveyance of legal ownership to  
the real property to which the manufactured or mobile home has become affixed,  
which conveys a fee simple or other legal ownership interest in the subject real  
property;
2. One (1) of the following:
  - a. The certificate of title to the manufactured or mobile home duly endorsed or

- otherwise showing the release of any lienholders noted on the certificate of title;
  - b. The manufacturer's certificate of origin; or
  - c. An Affidavit of Ownership, along with the documentation provided under paragraph 207 of this chapter, if (1) the manufactured or mobile home is not covered by a certificate of title and the owner of the manufactured or mobile home, after diligent search and inquiry, is unable to produce the original manufacturer's certificate of origin, or (2) the manufactured or mobile home is manufactured before July 1, 1999; and
  - 3. A fee of nine dollars (\$9.00).
- 206 The Department shall retire the title to the manufactured or mobile home upon receipt of an application containing the items required in paragraph 205 of this chapter. The Department shall also notify the applicant, the lender, and authorized representative (if any) in writing at the address shown in the Affidavit of Affixation that the title to the manufactured or mobile home has been retired.
- 207 The Department may issue a certificate of title for the purpose of effectuating the retirement of title if the Affidavit of Affixation has an attached Affidavit of Ownership. The Department may also issue a certificate of title for the purpose of effectuating the retirement of title if the Affidavit of Affixation indicates that the manufactured or mobile home is not covered by a certificate of title and the owner of the manufactured or mobile home, after diligent search and inquiry, is unable to produce the original manufacturer's certificate of origin. In these scenarios, the following documentation must be provided to the Department:
- 1. A bill of sale;
  - 2. Paid tax receipts showing assessment in the name of the owner for a period of not less than ten (10) years;
  - 3. An installment contract reflecting the serial number or VIN of the manufactured or mobile home; or
  - 4. Other due proof of ownership in a form acceptable to the Department.
- 208 A manufactured or mobile home shall be considered real property for all purposes and governed by the laws applicable to real property once an Affidavit of Affixation has been recorded and an application for retirement of the title conforming to paragraph 205 of this chapter has been filed with the Department. If an application for retirement is filed with the Department within sixty (60) days of recording the related Affidavit of Affixation in the official records, the requirements of this regulation shall be deemed satisfied as of the date the affidavit is recorded.
- 209 If the title to a manufactured or mobile home has been retired and the owner wishes to sell the manufactured or mobile home, then the transfer must be by deed or other real property contract and may only be transferred or otherwise contracted together with the real property to which the manufactured or mobile home is affixed, unless and until the procedures described in paragraphs 301 and 302 of this chapter for severance or destruction are met and a new title is issued for the manufactured or mobile home.

- 210 If the title to a manufactured or mobile home has been retired, a separate security interest in the manufactured or mobile home will not exist. The manufactured or mobile home may only be secured as part of the real property to which the manufactured or mobile home is affixed through a mortgage or deed of trust, and such lien shall automatically attach as of the date of recording and must be foreclosed in the same manner as a mortgage on real property.
- 211 (Reserved)
- 300 Severance or Destruction
- 301 If the legal owner(s) of a manufactured or mobile home whose title has been retired and the real property to which the home has become affixed wishes to detach or sever the manufactured or mobile home from the real property, then the owner(s) must file an Affidavit of Severance, duly sworn to and acknowledged before any officer or person authorized to administer an oath under the laws of this state, in the official records of the chancery clerk of the county, or in the judicial district in counties having more than one (1) such district, in which the real property is located.
- 302 If a manufactured or mobile home whose title has been retired is destroyed completely or otherwise becomes uninhabitable, and the legal owner(s) of the manufactured or mobile home and the real property to which the home was affixed wishes to document the destruction or uninhabitability thereof, then the owner(s) must file an Affidavit of Destruction, duly sworn to and acknowledged before any officer or person authorized to administer an oath under the laws of this state, in the official records of the chancery clerk of the county, or in the judicial district in counties having more than one (1) such district, in which the real property is located.
- 303 Upon receipt of an Affidavit of Severance containing the items required or an Affidavit of Destruction containing the items required, along with the applicable fee, the chancery clerk shall record the Affidavit of Severance or Affidavit of Destruction in the official records and provide a certified copy of the recorded affidavit to the party submitting the affidavit for recording. The chancery clerk shall also forward a copy of the recorded affidavit to the county tax assessor.
- 304 Once the requirements under paragraphs 301 and 303 of this chapter have been completed, a certified copy of the recorded Affidavit of Severance must be filed with the tax collector. The certified copy may be filed by the owner of the manufactured or mobile home and the real property to which the home has become affixed or the person authorized in the affidavit. Upon receipt of the certified copy of the recorded affidavit, the tax collector must submit the completed application to the Department for the issuance of a new certificate of title to the legal owner of the real property identified in the affidavit.
- 305 The certified copy of the recorded Affidavit of Severance filed with the tax collector must be accompanied by the following:
1. An abstract of land title showing legal ownership of the manufactured or mobile home

and the real property, along with any unreleased mortgages, deeds of trust, or other liens filed of record upon the real property;

2. A lien release for the manufactured or mobile home, or a lienholder's statement of the names and addresses of any lienholders in the order of their priority; and
3. The required fee of nine dollars (\$9.00) for the certificate of title for the manufactured or mobile home.

306 The Department shall issue a new certificate of title in the name of the legal owner(s) of the real property to which the manufactured or mobile home was attached and, if applicable, shall list the lienholders in the order of their priority as shown in the abstract of title upon receipt of an application containing the items required in paragraph 305 of this chapter. The Department shall also deliver the new certificate of title to the applicant or authorized representative (if any) at the address shown in the Affidavit of Severance.

307 Once the requirements of paragraphs 304 and 305 of this chapter have been met, the conveyance of and the perfection of a security interest in a manufactured or mobile home shall be governed by the provisions of Miss. Code Ann. Section 63-21-1 *et seq.* or Miss. Code Ann. Section 75-9-1 *et seq.*, as applicable.

308 (Reserved)

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## **Title 35 Mississippi Department of Revenue**

### **Part VII Motor Vehicle Registration and Title**

#### **Subpart 1. General**

35.VII.1.03	Chapter 01.	Access to MARVIN.....	page 2
35.VII.1.04	Chapter 02.	Motor Vehicle Records Disclosure.....	page 2

#### **Subpart 2. Tags**

35.VII.2.04	Chapter 01.	Private Carriers of Property (F-Tag).....	page 2
35.VII.2.05	Chapter 02.	Rental Vehicle Tags.....	page 3
35.VII.2.06	Chapter 03.	Motor Vehicles Owned by Non-residents.....	page 4

#### **Subpart 3. Registration**

35.VII.3.02	Chapter 01.	Where to Register Vehicles.....	page 4
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#### **Subpart 4. Dealers and Designated Agents**

35.VII.4.07	Chapter 01.	Wholesale Dealers.....	page 5
35.VII.4.08	Chapter 02.	Automobile Auction Not Defined as Selling Dealer.....	page 6
35.VII.4.09	Chapter 03.	In-Transit and Temporary Dealer Tags.....	page 6
35.VII.4.10	Chapter 04.	Submission of Title Applications.....	page 7
35.VII.4.11	Chapter 05.	Misuse of Dealer Permit.....	page 7
35.VII.4.12	Chapter 06.	Revocation of Designated Agent Authority.....	page 8

#### **Subpart 5. Certificate of Title**

35.VII.5.05	Chapter 01.	Title Applications.....	page 9
35.VII.5.06	Chapter 02.	Owner Information.....	page 10
35.VII.5.07	Chapter 03.	Attachments.....	page 11
35.VII.5.08	Chapter 04.	Power of Attorney to Transfer Motor Vehicle.....	page 11
35.VII.5.05	Chapter 05.	Manufactured or Mobile Homes.....	page 12

#### **Subpart 6. Vehicles**

35.VII.6.10	Chapter 01.	Abandoned Vehicles.....	page 12
35.VII.6.11	Chapter 02.	Leased Vehicles.....	page 15
35.VII.6.12	Chapter 03.	Low Speed Vehicles.....	page 15
35.VII.6.13	Chapter 04.	Motor Homes.....	page 16
35.VII.6.14	Chapter 05.	Salvage Vehicles.....	page 17
35.VII.6.15	Chapter 06.	Oversized Vehicles.....	page 23
35.VII.6.16	Chapter 07.	U. S. Government Vehicles.....	page 23
35.VII.6.17	Chapter 08.	Voluntarily Titled Vehicles.....	page 23
35.VII.6.18	Chapter 09.	Non-Titled Vehicles.....	page 24