PROCEDURE: TL-44
SUBJECT: APPLICATION FOR CERTIFICATE OF TITLE FOR AN OFF-HIGHWAY VEHICLE

DESCRIPTION AND USE: THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST EMPLOYEES OF TAX COLLECTORS, LICENSE PLATE AGENTS, AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES IN ISSUANCE OF A CERTIFICATE OF TITLE FOR AN OFF-HIGHWAY VEHICLE.

I. PROVISIONS OF LAW:

Section 212.08(3), Florida Statutes, allows for an exemption from tax on the sale, rental, lease, use, consumption, or storage for use in this state of power farm equipment used exclusively on a farm or in a forest for agricultural purposes.

Section 317.0002, Florida Statutes, states, "It is the intent of the Legislature that all off-highway vehicles purchased after the effective date of the "Florida Off-Highway Vehicle Titling Act" (July 1, 2002) and all off-highway vehicles operated on public lands be titled and issued a certificate of title to allow for easy determination of ownership."

Sections 261.03, 316.2074, and 317.0003, Florida Statutes provide for the following definitions:

An "off-highway vehicle" is defined as any ATV, two-rider ATV, motorized recreational off-highway vehicle (ROV), or off highway motorcycle (OHM) that is used off the roads or highways of this state and that is not registered and licensed for highway use pursuant to Chapter 320, Florida Statutes.

An "ATV" is defined as any motorized off-highway or all-terrain vehicle 55 inches or less in width which has a dry weight of 1,500 pounds or less, is designed to travel on three or more non-highway tires, and is manufactured for recreational use by one or more persons. All-terrain vehicle also includes any "two-rider ATV."

A "two-rider ATV" is any ATV that is specifically designed by the manufacturer for a single operator and one passenger.

An "OHM" is defined as any motor vehicle used off the roads or highways of this state that has a seat or saddle for the use of the rider and is designed to travel with not more than two wheels in contact with the ground but excludes a tractor or a moped.

"Public Lands" means lands within the state that are available for public use and that are owned, operated or managed by a federal, state, county or municipal governmental entity.

Revision(s) to this Procedure: Implemented 2019 Legislation to update the terms ATV and ROV. Conducted statutory review, removed Note references, added links to statutes, forms, and exhibits. Added Historical Revisions section and changed applicant to customer.

EFFECTIVE DATE: Immediately
REVISION DATE: 07/01/19
An “ROV” means any motorized recreational off-highway vehicle 80 inches or less in width which has a dry weight of 2,500 pounds or less, is designed to travel on four or more non-highway tires, and is manufactured for recreational use by one or more persons. The term does not include a golf cart as defined in section 320.01 and 316.003 or a low-speed vehicle as defined in section 320.01.

Section 317.0006, Florida Statutes, provides for the requirement of a certificate of title for off-highway vehicles.

Section 317.0007, Florida Statutes, provides for the application and issuance of a certificate of title for off-highway vehicles. In addition to a certificate of title, the department may issue a title validation decal to be placed on the off-highway vehicle as proof of the issuance of title required pursuant to 317.0006(1). A title validation decal that is lost or destroyed may, upon application, be replaced by the department or county tax collector.

Section 317.0007(3), Florida Statutes, reads: To apply for a certificate of title upon transfer of ownership of an off-highway vehicle, the new owner must surrender to the department the last title document issued for that vehicle. The document must be properly executed. Proper execution includes the previous owner's signature and certification that the off-highway vehicle to be transferred is debt-free or is subject to a lien. If a lien exists, the previous owner must furnish the new owner, on forms supplied by the department, the names and addresses of all lienholders and the dates of all liens, with a statement from each lienholder that the lienholder has knowledge of and consents to the transfer of title to the new owner.

Section 317.0008, Florida Statutes, provides for the issuance of a duplicate certificate of title for off-highway vehicles.

Section 317.0014, Florida Statutes, provides for liens and encumbrances for off-highway vehicles.

Section 317.0015, Florida Statutes, is created to allow for the application of 319.235, 319.241, 319.25, 319.27, 319.28 and 319.40, F.S., to all off-highway vehicles that are required to be titled under Chapter 317.

Section 317.0016, Florida Statutes, provides for the issuance of an expedited certificate of title for off-highway vehicles, and the authority to charge for this service.

Section 317.0017, Florida Statutes, provides for off-highway vehicle offenses involving vehicle identification numbers, applications, certificates, and a penalty for violating these provisions.

Section 317.0018, Florida Statutes, provides for the surrender of the certificate of title for cancellation purposes of off-highway vehicles.

II. DOCUMENTATION AND SPECIAL INSTRUCTIONS:

A. To issue an original Florida Certificate of Title for a new or used off-highway vehicle, (OHV) purchased prior to 07/01/02 or a motorized recreational off-highway vehicle, (ROV) purchased prior to 07/01/09, the following documentation should be submitted to the tax collector's office to be screened for completeness and accuracy.
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<tr>
<td>1.</td>
<td>ONE of the following:</td>
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<td>a. A Manufacturer's Certificate of Origin (MCO), showing a complete chain of ownership to the <strong>customer</strong>.</td>
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<td>b. A bill of sale including the year, make, weight (a weight slip is also acceptable), and vehicle identification number of the OHV or ROV.</td>
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<td>c. A notarized/perjury clause affidavit of ownership including a complete description of the OHV or ROV.</td>
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<td>2.</td>
<td>Form <strong>HSMV 82040, Application for Certificate of Title with/without Registration</strong>, or HSMV 82041, Application for Vehicle/Vessel Certificate of Title and/or Registration, accurately completed by the <strong>customer</strong>.</td>
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<td></td>
<td>If a lien is to be recorded, a lien date MUST be shown.</td>
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<td>3.</td>
<td>Lien satisfaction, if applicable.</td>
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<td>If a lien is shown on the MCO or bill of sale, submit the proper lien satisfaction or if the lien has not been satisfied, place the lien information on the accurately completed form <strong>HSMV 82040</strong> or HSMV 82041.</td>
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<tr>
<td></td>
<td>Proof of sales tax is not required for an OHV purchased prior to 07/01/02 or an ROV purchased prior to 07/01/09.</td>
</tr>
<tr>
<td>4.</td>
<td>Title fees. Refer to the <strong>Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees</strong> chart for applicable fee.</td>
</tr>
<tr>
<td></td>
<td>OHVs or ROVs will NOT be issued a license plate or registration decal; however, a title validation decal will be issued.</td>
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**B.** To issue an original Florida Certificate of Title for a NEW or used OHV purchased in Florida or out-of-state, 07/01/02 or later, or ROV purchased 07/01/09 or later, the following documentation should be submitted to the tax collector's office to be screened for completeness and accuracy:

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<tr>
<td>1.</td>
<td>Proof of Ownership:</td>
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<td></td>
<td>a. The proof of ownership for a NEW OHV or ROV is the MCO.</td>
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<tr>
<td></td>
<td>The proof of ownership must show a complete description of the OHV or ROV and a complete chain of ownership to the <strong>customer</strong>. The MCO does not have to be notarized.</td>
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APPLICATION FOR CERTIFICATE OF TITLE FOR AN OFF-HIGHWAY VEHICLE

b. The proof of ownership on a USED OHV or ROV from out of state is the certificate of title from that state.

If the OHV or ROV was not required to be titled by that state, then proof of ownership is a dealer's bill of sale or the registration from that state (if applicable) and a bill of sale from the seller to the purchaser.

The certificate of title, the OHV or ROV registration (if applicable) or bill of sale submitted as proof of ownership must be in the name of the **customer** or must be properly assigned to the applicant.

(See Procedure TL-10 or check the appropriate reference books to determine proper proof of ownership for other states).

If 30 days has passed since the MCO or the certificate of title was signed over to the retail purchaser and delivery of the OHV or ROV was made, a penalty fee must be assessed.

Florida Administrative Code (FAC) 15C-1.013 Translation of Foreign Documents, provides that any motor vehicle documents submitted to the department for registering and/or titling a motor vehicle, including proof of ownership documents, that are in a language other than English, must be accompanied by a written translation into the English language. The translation must be signed by the translator and before a notary public. The translation shall be certified by the translator as being a true and accurate translation. The translator must also state on the translation that he/she has knowledge of the two languages or is fluent in the two languages, translates documents as a normal course of business and that his/her translation of the document(s) is accurate. The person translating the document(s) must be someone who has no previous or current ownership interest in the motor vehicle(s).

2. Form HSMV 82040 or HSMV 82041, accurately completed by the **customer**.

3. If a lien is shown on the proof of ownership, submit the proper lien satisfaction or if the lien has not been satisfied and there is no change in ownership, place the lien information on the accurately completed form **HSMV** 82040 or HSMV 82041. If a lien is to be recorded, a lien date MUST be shown.

4. Florida sales tax or specify sales tax exemption information on form HSMV 82040 or form HSMV 82041.

5. Title fees. Refer to the **Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees** chart for applicable fees.

   OHVs or ROVs will NOT be issued a license plate or registration decal; however, a title validation decal will be issued.
C. To issue a Florida Certificate of Title for a used OHV purchased in Florida, 07/01/02 or later or a ROV purchased 07/01/09 or later, the following documentation should be submitted to the tax collector's office to be screened for completeness and accuracy:

1. ONE of the following:
   a. Florida Certificate of Title (title must be accurately completed for transfer to the new owner).
   b. A bill of sale (must include the year, make and vehicle identification number of the OHV or ROV).

   The bill of sale must be from an individual/dealer who owned the OHV PRIOR to 07/01/02 or the ROV PRIOR to 07/01/09 and was NOT required to obtain a certificate of title in their name. The bill of sale would NOT be acceptable in lieu of a title, if the individual/dealer selling the vehicle to the new owner had purchased the OHV on 07/01/02 or later or the ROV on 07/01/09 or later and a valid title had not been previously issued to them. In this situation, the individual/dealer would be required to have a title issued in their name, prior to selling the OHV or ROV to have a valid title to transfer or reassign to the new owner (see III, B).

2. Form HSMV 82040 or HSMV 82041, accurately completed by the customer.

   If a lien is to be recorded, a lien date MUST be shown.

3. Lien satisfaction, if applicable.

4. Florida sales tax or specify sales tax exemption information on form HSMV 82040 or form HSMV 82041.

   If a dealer is applying for title in their name and the vehicle is for resale purposes, they would not be required to pay sales tax.

5. Title fees. Refer to the Schedule of Motor Vehicle, Mobile Home, Off-Highway, Vessel Title and Lien Fees chart for applicable fees.

   OHVs or ROVs will NOT be issued a license plate or registration decal; however, a title validation decal will be issued.

D. To transfer a Florida Certificate of Title for an OHV or ROV, the following documentation must be submitted to the tax collector's office to be screened for completeness and accuracy:

1. The "Transfer of Title by Seller" section on the Florida Certificate of Title must be accurately completed for transfer to the new purchaser.
2. Form HSMV 82040 or HSMV 82041 accurately completed, or,

   The "Application for Title by Purchaser" section on the reverse side of the certificate of title accurately completed.

   If a lien is to be recorded, a lien date MUST be shown.

3. A lien satisfaction is required for any lien, shown on the Division of Motorist Services (DMS) database against the owner of the off-highway vehicle, unless there is a "Transfer of Equity" for the outstanding lien(s).

   The lienholder must authorize the transfer of equity for the outstanding lien. The statement from the lienholder must be on their letterhead stationery and specify that a transfer of title and transfer of the lien to the new owner is authorized.

4. Florida sales tax or specify the sales tax exemption information on an accurately completed form HSMV 82040 or HSMV 82041.

5. Title fees. Refer to the Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.

   OHVs or ROVs will NOT be issued a license plate or registration decal; however, a title validation decal will be issued.

E. If the original certificate of title has been lost or destroyed, a duplicate certificate of title may be issued. The following documentation should be submitted to the tax collector's office to be screened for completeness and accuracy:

1. Form HSMV 82101, Application for Duplicate or Lost In Transit/Reassignment for a Motor Vehicle, Mobile Home or Vessel Title Certificate, accurately completed by the customer. The Duplicate (fee required) block must be checked.

   Form HSMV 82041 may not be used in lieu of HSMV 82101.

2. The duplicate authorization verification portion of form HSMV 82101 must be completed when the address shown on the application is different from the address shown on DMS records.
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3. Title fees. Refer to the Schedule of Motor Vehicle, Mobile Home and Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.
   
   A title validation decal will be issued. Refer to TL-05 for additional information.

F. If the customer makes a request to add a lien to a title and the original certificate of title has been lost or destroyed, process as a Modify Title transaction. The following documentation should be submitted to the tax collector's office to be screened for completeness and accuracy:

1. Form HSMV 82101 accurately completed by the customer. The Duplicate (fee required) block must be checked.
   
   Form HSMV 82041 may not be used in lieu of form HSMV 82101.

2. The duplicate authorization verification portion of form HSMV 82101 must be completed when the address shown on the application is different from the address shown on DMS records.

3. Form HSMV 82139, Application for Notice of Lien/Reassignment of Lien or Notice to First Lienholder of Subsequent Lien, accurately completed, OR specify the lien holder information in the "Lienholder Information" area on the completed form 82101.

4. Title fees. Refer to the Schedule of Motor Vehicle, Mobile Home and Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.
   
   A title validation decal will be issued.

G. To process a "lien add" on a Florida Certificate of Title for an OHV or ROV, the following documentation is required and should be submitted to the tax collector's office to be screened for completeness and accuracy:

1. The Florida Certificate of Title.

2. Sections 1 and 2 of form HSMV 82139 or form HSMV 82041 accurately completed by the customer (s), when the title will be held by the lienholder.
   
   A form HSMV 82139 must be completed if the lienholder authorizes the title to be mailed to the registered owner.
3. Title and lien fee. Refer to the Schedule of Motor Vehicle, Mobile Home Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.
   A title validation decal will be issued. Refer to TL-32 for additional information.

H. When an OHV (07/01/02 or later) or ROV (07/01/09 or later) has been repossessed and the vehicle has NEVER been titled; the following documentation is required and should be submitted to the tax collector's office to be screened for completeness and accuracy:
   1. Form HSMV 82040 or HSMV 82041, accurately completed by the lienholder, as customer.
   2. A photocopy of the lien contract showing a complete description for the OHV or ROV.
   3. Title fees. Refer to the Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.

   When an OHV or ROV has been repossessed and a certificate of title HAS been previously issued to the individual showing the lien, follow the instructions in Procedure TL-23. A title validation decal will be issued.

I. When an original or replacement title validation decal for an OHV or ROV is needed (title was issued previously), the following documentation is required and should be submitted to the tax collector's office or license plate agent to be screened for completeness and accuracy:
   1. Form HSMV 82054, Application For Original Or Replacement Title Validation Decal For An Off-Highway Vehicle.
   2. Fees for the title validation decal. Refer to the Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees chart for applicable fees.

III. MISCELLANEOUS INFORMATION:
   A. Any OHV weighing over 1,500 pounds or ROV weighing over 2,500 pounds is not subject to title.
   B. If a dealer purchased a USED OHV (07/01/02 or after) or ROV (07/01/09 or after) and a valid title is not available for reassignment by the dealer (because it has never been issued to the individual selling the vehicle to the dealer), the dealership must take title in its name, prior to selling the OHV or ROV. However, the dealer would not be required to pay sales tax if the vehicle is for resale purposes.
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C. When an application for duplicate title is submitted for an OHV or ROV and the address on the form is different from the address on DMS records, the verification portion of the form HSMV 82101 must be completed.

D. OHVs or ROVs will NOT be issued a license plate or registration decal.

E. The salvage law does not apply to OHVs or ROVs. However, if an insurance company pays a total loss claim on an OHV or ROV, they must get a clear title in their name prior to selling the vehicle. The title cannot be branded as salvage.

F. A replacement VIN decal may be issued to an OHV or ROV, if applicable. However, if the confidential VIN for the OHV or ROV cannot be found, an FLA decal must be assigned.

G. Towing and storage charges may be applicable to any OHV or ROV that was towed pursuant to section 713.78, Florida Statutes. See Procedure TL-26 for further information.

H. Labor, services and storage charges may be applicable to any OHV or ROV that was repaired/stored pursuant to section 713.58, Florida Statutes. See Procedure TL-25 for further information.

I. If a penalty fee is applicable for an OHV or ROV transaction, refer to the Schedule of Motor Vehicle, Mobile Home, Off-Highway, and Vessel Title and Lien Fees chart for the appropriate fee.

J. Any OHV or ROV that is used exclusively on a farm or in a forest for agricultural purposes is exempt from sales tax, pursuant to s. 212.08(3), Florida Statutes. If the OHV or ROV is used for recreational purposes the full sales tax rate would be applicable. See Florida Department of Revenue Tax Information Publication (No: 05A01-03) for information concerning the exemption.

K. When a customer reports their title validation decal as stolen to law enforcement, a replacement may be issued at no fee. See Section II, I, of this procedure for instructions.

L. When law enforcement issues a citation to a customer for a damaged or defaced title validation decal, a replacement may be issued at no fee. See Section II, I, of this procedure for instructions.

M. A documentation check list is attached to this procedure as Exhibit A.

N. An instruction sheet "Where To Place Your Title Validation Decal" is attached to this procedure as Exhibit B.

O. A "Schedule of Motor Vehicle, Mobile Home and Off-Highway Title and Lien Fees" chart is located at: https://www3.flhsmv.gov/dmv/Proc/fees/fees-01.pdf
### Historical Revisions:

**9/10/2014** - Added additional information on page 9, letter H concerning labor and storage.

**08/04/2014** - Added a Note to page 2 of Exhibit A for clarification.

**06/16/2014** – Updated Florida Statutes and definitions of ATV and ROV on pages 1 and 2.

**06/14/2013** - Updated Florida Statute information on page 2.

**06/14/2010** - Added new statute # on pg. 1, revised definition of a motorized recreational off-highway vehicle by increasing the width and weight on pg. 2, updated “Note” on pg. 4 citing Florida Administrative Code (FAC) as the authority for the English language translation of foreign documents requirement, revised weight under section III, A. Misc. on pg. 8, and added new link to fee chart on pg. 9.

**06/17/2009** – Added definition of a motorized recreational off-highway vehicle and revised the weight limit on an ATV. Added picture of ROV and placement of decal.

**11/30/2005** – Revised all fees and added information concerning the title validation decal.
EXHIBIT A

CHECK LIST FOR NEW OR USED OHV’s PURCHASED PRIOR TO 07/01/02 OR ROV’s PURCHASED PRIOR TO 07/01/09 (See Section II, A of this procedure)

_________ Form HSMV 82040 or 82041.

_________ ONE of the following:

_________ A Manufacturer's Certificate of Origin

_________ A bill of sale (must include the year, make and vehicle identification number of the OHV or ROV).

_________ A notarized/perjury clause affidavit of ownership (must include a complete description of the OHV or ROV).

_________ Lien satisfaction(s), if applicable.

_________ Title fees.

CHECK LIST FOR NEW OHV’s PURCHASED 07/01/02 OR LATER OR ROV’s PURCHASED 07/01/09 OR LATER (See Section II, B of this procedure)

_________ Form HSMV 82040 or 82041.

_________ Manufacturer's Certificate of Origin.

_________ Florida sales tax or specify sales tax exemption information on form HSMV 82040 or HSMV 82041.

_________ Title fees.

CHECK LIST FOR USED OHV’s, PURCHASED OUT-OF-STATE, 07/01/02 OR LATER OR ROV’s, PURCHASED OUT OF STATE, 07/01/09 OR LATER (See Section II, B of this procedure)

_________ Form HSMV 82040 or 82041.

_________ Out-of-state proof of ownership,

or

If that state does not title/register OHV or ROV vehicles, the following would be required:

_________ A dealer's bill of sale (if applicable),

or

_________ The registration from that state (if applicable) and a bill of sale from the seller to the purchaser.

_________ Lien satisfaction(s), if applicable.

_________ Florida sales tax or specify sales tax exemption information on form HSMV 82040 or HSMV 82041.

_________ Title fees.
CHECK LIST FOR USED OHV’s, PURCHASED IN FLORIDA, 07/01/02 OR LATER OR ROV’s, PURCHASED IN FLORIDA, 07/01/09 OR LATER
(See Section II, C, of this procedure)

__________ Form HSMV 82040 or 82041.

__________ Florida Certificate of Title,

or

__________ A bill of sale (must include the year, make and vehicle identification number of the OHV or ROV).

The bill of sale must be from an individual/dealer who owned the OHV PRIOR to 07/01/02 or the ROV PRIOR to 07/01/09 and was NOT required to obtain a certificate of title in their name. The bill of sale would NOT be acceptable in lieu of a title, if the individual/dealer selling the vehicle to the new owner had purchased the OHV on 07/01/02 or later or the ROV on 07/01/09 or later and a valid title had not been previously issued to them. In this situation, the individual/dealer would be required to have a title issued in their name, prior to selling the OHV or ROV in order to have a valid title to transfer or reassign to the new owner (see Section III, B).

__________ Lien satisfaction(s), if applicable.

__________ Florida sales tax or specify sales tax exemption information on form HSMV 82040 or HSMV 82041.

__________ Title fees.

CHECK LIST FOR TRANSFER OF A FLORIDA TITLE FOR AN (OHV) OR A MOTORIZED RECREATIONAL OFF-HIGHWAY VEHICLE (ROV) (See Section II, D, of this procedure)

__________ Florida Certificate of Title completed in the:

__________ "Transfer of Title By Seller" section.

__________ Application for title on an accurately completed:

__________ Form HSMV 82040,

or

__________ Form HSMV 82041,

or

__________ "Application for Title by Purchaser" section on the reverse side of the Florida title.

__________ Satisfaction for any outstanding lien shown against previous owner, unless there is a "Transfer of Equity."

__________ Florida sales tax or specify sales tax exemption information on form HSMV 82040 or HSMV 82041.

__________ Title fees.
CHECK LIST FOR DUPLICATE TITLE FOR AN OHV OR ROV (See Section II, E of this procedure)

- Form HSMV 82101, accurately completed.
- Lien satisfaction, if applicable.
- Title fees.

CHECK LIST FOR MODIFY TITLE TRANSACTION (ADDING A LIEN WITH A DUPLICATE APPLICATION) FOR AN OHV OR A ROV (See Section II, F of this procedure)

- Form HSMV 82101, accurately completed.
- Form HSMV 82139, accurately completed, OR specify the lien holder information in the "Lienholder Information" area on the completed form 82101.
- Title fees.

CHECK LIST FOR A "LIEN ADD" ON AN OHV OR ROV (See Section II, G of this procedure)

- The Florida Certificate of Title.
- Form HSMV 82139,
  or
- Form HSMV 82041.
- Title and lien fees.

CHECK LIST FOR AN OHV OR ROV THAT HAS BEEN REPOSSESSED AND HAS NEVER BEEN TITLED (See Section II, H, of this procedure)

- Form HSMV 82040 or 82041, completed by the lienholder.
- A photocopy of the lien contract (showing a complete description) for the off-highway vehicle.
- Title fees.

  When an off-highway vehicle has been repossessed and a certificate of title has been previously issued to the individual showing the lien, follow the instructions in Procedure TL-23.

CHECK LIST FOR AN ORIGINAL OR REPLACEMENT TITLE VALIDATION DECAL FOR AN OHV OR ROV, WHEN THE TITLE HAS BEEN ISSUED PREVIOUSLY (See Section II, I, of this procedure)

- Form HSMV 82054, accurately completed.
- Title fees for the title validation decal.
WHERE TO PLACE YOUR TITLE VALIDATION DECAL

It is important that you affix the decal in the proper location for the off-highway vehicle that you own. Use the diagrams below to identify the required location for placement of the OHV decal on your vehicle. Before affixing the decal to your vehicle, be sure the placement area is clean and dry.

If you affix the decal incorrectly, you may be cited by law enforcement.

1. ATV – Place the decal on the left rear quadrant on permanent plastic or metal frame members visible to outside inspection:

2. OHM – Place the decal on the left fork leg, either horizontal or vertical, visible from the left side:

3. ROV – Place the decal on the body of the vehicle on a flat surface on the driver side left rear, visible from the outside.