

# UNDERSTANDING MANUFACTURED HOMES



## Definition of a Manufactured Home

A Manufactured Home means a structure that is transportable in one or more sections that exceeds a width of eight feet and a length of forty feet when equipped for the road. In the measurements of a Manufactured Home, the length includes the tow bar; if the tow bar is missing three feet must be added to the length.

## Converting Your Manufactured Home to Real Property



The process of converting a manufactured home to real property involves three different departments; the Manufactured Housing Division of the New Mexico Regulation and Licensing Department, the County Assessor and the Motor Vehicle Division of the New Mexico Taxation and Revenue Department.

The first step in this process is to obtain a Permanent Foundation Application from the Manufactured Housing Division and the County Assessor.

The second step in this process is to have the home certified as having a permanent foundation by either a certified New Mexico Engineer or an inspector from the Manufactured Housing Division. A foundation design plan that meets the required standards of the division needs to be submitted along with the county's land use documents prior to receiving a

permit. They will issue a permit certifying that the manufactured home is considered to have a permanent foundation.

A permit that will have the inspector's name for this region and phone number will be issued. A pre-final (before concrete is poured) and a final physical inspection will be required. All permits must now go to the county assessor.

The county assessor will issue you a document indicating that the home will be valued as real property upon receipt of the deactivated title. This document must be presented to the Motor Vehicle Division in order to have your title deactivated.

## Buying or Selling Manufactured Homes

The first step in this process is to make sure that all taxes due or to become due are paid. New Mexico law requires that for manufactured homes that are going to be sold, moved or converted to real property that all taxes are paid in advance.

You will require a notification of no tax liability form issued by the County Assessor and the County Treasure (Customer Care Center). When a title, signed by the seller is submitted to the Motor Vehicle Division for the recording of a new owner's name, the notification of no tax liability form must accompany it.



## Moving Your Manufactured Home

You must first notify the County Assessor and the County Treasurer where the home is presently located. The County Assessor and County Treasurer will issue a manufactured home movement certificate and a notification of no tax liability form. The owner of the unit must then obtain an excessive size and weight permit from the Department of Motor Vehicles. When you arrive at your new location, you must inform the County Assessor as part of the annual reporting requirements.



## Annual Reporting Requirements

The owner of a Manufactured Home shall report annually to the County Assessor of the county in which the Manufactured Home is located no later than the last day of February the following information

- Owner's name and mailing address, physical address.
- Location of manufactured home
- Name of manufacturer, model year and serial number.
- Size; when measuring the manufactured home the tow bar is to be included but if the tow bar has been removed, add three feet to the exterior length of the unit.
- Number, if any assigned for tax purposes (account number, etc.).
- Date of purchase, price paid
- Whether the unit was new or used when purchased.
- Whether the unit is owner occupied or rented.
- If rented, the amount of the monthly rent and a signed report by the owner or owner's authorized agent.

## Contact Information

### New Mexico Regulation and Licensing Dept

Manufactured Housing Division  
2550 Cerrillos Road  
Santa Fe, NM 87505  
P 505.476.4770  
[www.rld.state.nm.us/mhd](http://www.rld.state.nm.us/mhd)

Motor Vehicle Division  
Los Alamos Branch  
997 Central Ave  
Los Alamos, NM 87544  
P 505.662.4243  
[www.tax.state.nm.us/mvd](http://www.tax.state.nm.us/mvd)

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