

REQUEST TO CHANGE VALUATION STATUS OF A MANUFACTURED HOME TO REAL PROPERTY

In accordance with 7-36-26 NMSA 1978, regulation 3.6.5.33 (D), I hereby request that the following manufactured home be valued for property tax purposes as real property. The Assessor's Office will not be liable for determining permanent structure status for any finance company. The mortgage or finance company must make their own decision as to whether the property is eligible for a real estate loan.

The permanent structure status is for **property tax purposes only** and is based on the following minimum criteria:

- 1) Tongue and axles have been removed.
- 2) The owner of the manufactured home owns the land, on which the unit is located.
- 3) Provide a copy of the permit issued by the Regulation and Licensing Department, Manufactured Housing Division with the signature of the state inspector attesting a permanent foundation, this is your **Final Foundation Inspection**, provide copies of the NMMHD Approval sticker and Engineers inspection.
- 4) All prior and current year taxes must be paid (*Tax Release issued by Assessor's Office*)
- 5) Title to the manufactured home needs to be deactivated in accordance with 18 NMAC 19.3.16, by the Department of Motor Vehicle and provide copy of Deactivated title.

(Manufactured Home will be valued as Real Property for property taxation purposes upon receipt of all required documents)

Manufactured Home and Land Description

Manufacturer	Model	Size	Year
Serial #/VIN #		Plate#	Account#
Physical Location		Legal Description of the Land	

Requestors Information

Requestor Name	Phone	Wk Phone
Address	City, State	Zip Code

Signature of Manufactured Home or Real Estate Owner

Date

For Assessor's Office Use Only

The Los Alamos Assessor's office certifies that the manufactured home described above **will be** valued as real property for property taxation purposes **upon receipt of evidence** that the title to the manufactured home has been deactivated in accordance with 18 NMAC 19.3.16 and all other documents have been received.

Documents submitted: Manufactured Housing Permit NMMHD Approval Tax Paid Receipt

Signature of Assessor Staff

Title

Date

Final Approval Date: _____ Receipt of Deactivated Title Yes No Staff Initials: _____

(See Reverse Side for more Information)

Financial institutions require that manufactured homes be declared permanent real property for mortgage purposes. This requires the involvement of the County Assessor and Finance Department, State of New Mexico Manufactured Housing and Motor Vehicle Divisions. Following is a description of the requirements for classifying manufactured homes as real property from these agencies:

1. State of New Mexico Manufactured Housing Division of the Regulation and Licensing Department is located at 2550 Cerrillos Road, Santa Fe, New Mexico 87505 – Phone # (505) 476-4500. **14.12.2.56 NMAC (A)** gives this agency the statutory and regulatory responsibility to regulate the installations and construction standards to include foundation systems of manufactured homes.

- A) A ***Permanent Foundation Application*** (attached) form must be filled out to apply for this permit. All plans must be approved by either the division’s Chief Inspector or the assigned inspector to your area. All new homes must be set according to the manufacturer’s specifications. Most manufactures include the permanent foundation requirements within their installation manuals. Plans must be stamped by an engineer and have the words “**PERMANENT FOUNDATION**” printed on them. The foundation must be built by a licensed contractor who is registered with the Manufactured Housing Division. Used homes must be set according to the Manufactured Housing Division’s Rules and Regulations.
- B) Contact the Construction Industries Division at **(505) 476-4500**. They will issue the permit certifying that the manufactured home is on a permanent foundation. Cost of permit and one inspection is \$65.00. **To insure compliance, contact this person or certified Engineer before beginning to construct a permanent foundation system.**

2. Los Alamos County Assessor

- A) The Los Alamos County Assessor will be classifying the manufactured home as real property. The real property classification (permanent) is based on the following criteria.
 - 1) Tongue and axles have been removed,
 - 2) The owner of the manufactured home owns the land, on which the unit is located,
 - 3) Title to the manufactured home needs to be deactivated in accordance with 18 NMAC 19.3.16, by the Department of Motor Vehicle,
 - 4) Provide a copy of the permit issued by the Regulation and Licensing Department, Manufactured Housing Division with the signature of the state inspector attesting a permanent foundation this is your ***Final Foundation Inspection***.
 - 5) All prior and current year taxes must be paid.

3. Los Alamos County - Customer Care Center (Finance Department) –1000 Central Avenue

Property owner must now pay all previous and current year manufactured home taxes in full. The Assessor’s Office will provide a form with the total amount of taxes due. The county Finance Department will require payment to be in the form of cash, cashier’s check or money order.

4. Motor Vehicle Division (MVD), Los Alamos Branch is located at 997 Central Ave, Los Alamos, NM, (505) 662-4243.

Basic Requirements for Deactivating a Manufactured Home Title (18.19.3.71 NMAC)

- A) MVD will be responsible for deactivating the title of the manufactured home. MVD will deactivate the title when:
 - 1) the person in whose name the manufactured home is titled requests in writing that the department deactivate the title;
 - 2) the title is free and clear of all record liens and encumbrances; and
 - 3) the valuation authority certifies to the department that, once title is deactivated, the housing structure will be taxed as real property.