

# Request To Change Valuation Status for a Manufactured Home

I hereby request that:

- (1) The manufactured home described below be valued for property tax purposes as real property and that it not be valued in accordance with Section 7-36-26 NMSA, 1978; and
- (2) The title to the manufactured home described below be deactivated in accordance with 18 NMAC 19.3.18.

I understand that honoring this request may change the amount of property tax assessed for the current and future tax years with respect to this manufactured home. I also understand the treatment of this manufactured home as real property applies only for property taxation purposes. I understand that I must present the title free of liens and encumbrances to the Motor Vehicle Division.

This manufactured home has been permanently affixed to the land at the location described below.

## Description of Manufactured Home

Manufacturer

Model

Size

Year

Serial #

Owner # (if applicable)

Physical Location

Person Making Request

Name (print):

Phone #:

Address:

Signature(s):

### Assessor's Office Use Only!

This office certifies that the manufactured home described above will be valued for property taxation purposes real property upon receipt of evidence that the title to the manufactured home has been deactivated in accordance with 18 NMAC 19.3.18.

Signature

Date

Seal of Lincoln County

Title

This form is to be completed to deactivate the motor vehicle title to a manufactured home and to have the manufactured home valued as real property for property taxation purposes. A manufactured home may be valued as real property ONLY IF:

- (1). The tongue and axles have been removed from the manufactured home;
- (2). The home is affixed to a permanent foundation on the land on which it is located; and
- (3). The owner of the manufactured home owns the land on which the manufactured home is located; and
- (4). All liens and encumbrances against the motor vehicle title for the manufactured home have been satisfied or released.

The County Assessor may require evidence, such as a copy of an on-site appraisal, that the first three conditions have been met.

Please be sure to enter the complete manufacturer's serial number in the space provided.

If the manufactured home has been valued as a manufactured home under Section 7-36-26 NMSA, 1978 at the same site, enter the property identification number(found on the notice of valuation or the property tax bill) in the space provided.

After this form has been completed by the County Assessor's Office, send it AND THE ORIGINAL TITLE for the manufactured home to:

**MOTOR VEHICLE DIVISION  
VEHICLE SERVICES BUREAU  
P.O. Box 1028  
SANTA FE, NM 87504-1028**

The Motor Vehicle Division will deactivate the title only if all liens and encumbrances against the motor vehicle title for the manufactured home have been satisfied or released.

18 NMAC 19.3.18

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DEACTIVATION OF TITLE TO A MANUFACTURED HOME: Title issued pursuant to the provisions of the Motor Vehicle Code to a manufactured home shall be deactivated by the Department 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 recorded 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.