This Tax Release will be required by the Motor Vehicle Department in order to deactivate the Manufactured Home’s title. A copy of the deactivated title must be given to the County Assessor’s Office in order to reclassify the property.

**Checklist**

- Do the names on the land and the manufactured home match?
- Has the permanent foundation been inspected by the NMMHD?
- Do you have a copy of the NMMHD’s approval?
- Has a “Request to Change Valuation” form been filled out and submitted to the Assessor’s Office?
- Are all taxes current and paid in advance?
- Has a “Tax Release” been obtained?
- Has MVD deactivated the title?

**Items that will need to be presented to the County Assessor include but may not be limited to:**

- NMMHD’s approval
- Request to Change Valuation Form
- Tax Release
- Deactivated Title

**Important Phone Numbers**

New Mexico Manufactured Housing Division:
(505) 476-4770

Inspector form NMMHD our County — Russell Wink
(505) 524-6320 ext. 107

Lincoln County Treasurer/Assessor:
(575) 648-2306

New Mexico Motor Vehicle Division:
(888)-683-4636

**Lincoln County**

**Walter Hill - Assessor**

PO Box 38
Carrizozo, NM 88301

Phone: (575) 648-2306
Fax: (575) 648-2390
www.lincolncountynm.gov

**Lincoln County Assessor’s Office**

**Manufactured Homes**

**Walter Hill**

Assessor

**LeeRoy Zamora Jr.**

Chief Deputy
What is a Manufactured Home?

A manufactured home is defined as a portable housing structure that exceeds a width of eight feet or a length of forty feet. A manufactured home is constructed to be moved or towed on its own chassis and it is designed to be installed for occupancy with or without a permanent foundation.

In Lincoln County, Manufactured homes are classified and valued as personal property. In the event that the home is to be valued as real property, it must be permanently affixed to the land with a foundation that has been inspected and approved by the State of New Mexico’s Manufactured Housing Division. All the taxes must be current and paid in advance, and the title must be deactivated through the New Mexico Department of Motor Vehicles.

All Manufactured Homes must be Reported to the County Assessor.

Did you know that by State Statute, in addition to the home being registered with the State Department of Motor Vehicles, the owner of the Manufactured Home must report the home for valuation to the County Assessor in the County in which the home is to be placed.

What to do in Order to Sell or Move Your Manufactured Home.

In order to sell your manufactured home, the title will need to be transferred through the Department of Motor Vehicles. In order to obtain a Title Transfer and/or a movement certificate the taxes on the home must be paid in full and paid in advance. After that a “Tax Release” will be issued by the Treasurer’s Office.

Before moving a Manufactured Home a permit must be obtained from the Lincoln County Treasurer’s Office. The County Assessor will also need to be provided with the name and address of the new owner and the new location of the home if it is being sold.

Re-classifying a Manufactured Home as Real Property.

The process of changing a Manufactured Home to real property can be complicated and it will involve many different entities.

The first step in this process is to make sure that the owner of the Manufactured Home and the land to which the home is to be assessed are the same. This office will not make it permanent if the land and home are owned by different people.

Each Manufactured Home put on a permanent foundation must be inspected and approved by the State’s Regulation and Licensing Manufactured Housing Division. You will be responsible for providing the Assessor’s Office with a copy of the NMMHD approval.

Once the home has been set on a permanent foundation and has been approved by NMMHD, the owner must fill out a “Request to Change Valuation” form in the Assessor’s Office. This will inform us of the request and give an appraiser the opportunity to view the property before making it permanent.

Next, the owner will be required to visit the County Treasurer and pay any taxes owed plus the taxes must also be paid one year in advance. After the taxes are paid a Tax Release will be given to the owner.