

NEW MANUFACTURED HOMES	
TRANSACTION	OTC FORM 936
MANUFACTURER TO DEALER.....	NO 936 REQUIRED
DEALER TO BUYER	NO 936 REQUIRED

No action required by the county assessor. The motor license agent will title and register for the balance of the calendar year.

USED MANUFACTURED HOMES	
TRANSACTION	OTC FORM 936
DEALER TO DEALER (Current Registration or Current 936)	REQUIRED
DEALER (On Lot January 1)	PREVIOUS 936 REQUIRED* (Tag for current year is in-lieu of Ad Valorem Tax)
DEALER TO BUYER (On Lot January 1) (Currently titled and registered in dealers name)	NO 936 REQUIRED*
Sold or assigned after January 1 (Not On Lot January 1)	CURRENT 936 REQUIRED*
DEALER TO BUYER (On Lot After January 1)	CURRENT 936 REQUIRED*
OUT OF STATE (Homes coming into Oklahoma)	NO 936 REQUIRED

DPS will issue a permit for homes with current year registration and decal.

Note: If a factory built dwelling unit is designated as a manufactured home on the MSO it is always a manufactured home for taxation unless the title is surrendered. Manufactured home dealers may move a trade-in home to a secure location with a trade-in affidavit. (Available from DPS, Size & Weights) However, all taxes and fees must be paid within 30 days of issuance of the size & weight permit and **prior to any title work.**

Used manufactured home dealers are required to obtain title in their name on homes on their lots on January 1st, on homes acquired with out-of-state titles, or when they are the last assignee on an Oklahoma title. Dealer must purchase tag every year used homes are on the lot. When a dealer is obtaining title in their name due to being the last assignee, proof of **current year** ad valorem taxes, or a release indicating no current year ad valorem taxes are due, must be submitted (OTC Form 936). **Current year decal must be obtained by the selling dealer for homes on a dealer lot January 1.** The assessor will place the home on the assessment roll for the following calendar year. **Subsequent moves are allowed in the same calendar year using the current year registration and decal or OTC Form 936.** Effective 11/01/02, two decals will be issued by the County Treasurer. One for the hard tag and one for the window.

Lenders are always treated as individuals, not a dealer.

***May be original NCR paper copy or photocopy.**

Note: \$3.50 MV Tax Stamp for new homes only.