

GENERAL INFORMATION

[Rule 710:60-3-130 thru 710:60-3-132]

Manufactured homes are defined as structures, transportable in one or more sections, which, in the traveling mode, are eight (8) feet or more in width or forty (40) feet or more in length, or, when erected on site, are more than 320 square feet, and which are built on a permanent chassis and designed to be used as dwellings with or without permanent foundations when connected to the required utilities, and include the plumbing, heating, air conditioning, and electrical systems contained thereon. **[O.S. TITLE 47 § 1102]**

Manufactured homes purchased new or brought in from another state are initially titled and registered at motor license agencies. Thereafter, they are placed on county ad valorem tax rolls and are issued registration renewal decals by the County Treasurer. **[O.S. TITLE 47 § 1113]**

- Registration fees are collected for the balance of the year in which the MH was purchased new, or entered from another state. Refer to **Calendar Year Registration** (non-staggered) in **Chapter III** for information on determining the applicable registration period. **[O.S. TITLE 47 § 1115]**

PURCHASE PRICE/VALUE OF MANUFACTURED HOME

Registration fees and excise tax are based upon the actual purchase price of the home or, if no sale has taken place, the current value of the home. **[O.S. TITLE 68 § 2104.3 & 47 § 1135]**

- The purchase price or current value is to be entered as the factory and total delivered price on an original Oklahoma title. If a purchaser has no bill of sale, a copy of the dealer contract, cancelled check (VIN not required), or bank draft will be acceptable. If none of those items are available, the purchaser may complete a **Declaration of Vehicle Purchase Price** form, or you may email FDP001 for a value to be established.

The Declaration of Vehicle Purchase Price may be utilized for new or used manufactured homes.

- When current value is obtained through FDP001, print out and attach to the OTC copy of the title work a copy of the message received from FDP001.
- *Prices or values listed on a **Manufactured Home Certificate (OTC Form 936)** do not reflect the actual cash value and are **not** to be utilized in determining taxable value.*

EXCISE TAX RATE

Excise tax on **new** manufactured homes is three and one-quarter percent (3¼ %) of one-half (1/2) of the actual purchase price/value.