

Application and the resulting duplicate title must reflect the same information shown on the previous title, with the following exceptions:

- Address may be changed.
- Lien may be released with proper documentation with the Application.

Since Application for Duplicate Title is in the same name as the previous title a current 936 is not required.

Proof of paid current ad valorem tax or registration fee is *not* required for issuance of a duplicate manufactured home title.

MANUFACTURED HOMES ASSESSED AS REAL PROPERTY [O.S. TITLE 68 § 2105] [RULE 710:60-3-132]

A manufactured home that is assessed as part of the real property on which it is located and sold with the property is exempt from the assessment of excise tax. Documented proof that the manufactured home has been included in the property assessment is required before transferring.

- The proof required is a deed listing the manufactured home by V.I.N., year, make and model. A copy of the deed is to be attached to the title transaction as supporting documentation for the excise exemption. An **OTC 936** form listing the manufactured home as real property is not acceptable documentation to exempt excise tax.

MANUFACTURED HOME DEALERS

There is no licensing distinction between a new and used manufactured home dealer in Oklahoma. Manufactured home dealer licenses are issued by the OK Used Motor Vehicle & Parts Commission and encompass sale of both new and used manufactured homes.

TITLING AND REGISTRATION OF A USED MANUFACTURED HOME [O.S. Title 68 § 2811]

Any used manufactured home on a dealer lot as of January 1 of any year must be titled (if not already) and registered in the dealer's name for that year. The dealer must present proof of paid ad valorem taxes or registration fees for the previous year. A full year registration fee, based upon the purchase price, is to be assessed and a current year registration decal issued. That registration must be renewed the following year, if the home is still in the dealer's possession as of January 1.

- If a dealer does not title such a home by February 1, registration penalty begins accruing at \$1.00 per day, to a maximum of \$100.00. **[RULE 710:60-3-36]**

Other than the above, manufactured home dealers are required to obtain title in their name when they have acquired homes on out of state titles, or on Oklahoma titles on which they are the last assignee.

- When a dealer is obtaining an original Oklahoma title in their name on a home which has been brought in from out of state, the *remaining portion of the current calendar year* registration fees are due. **[O.S. TITLE 47 § 1113]**