

- When a dealer is obtaining title in their name due to being the last assignee on the Oklahoma title, proof of **current calendar year** registration fees, paid current calendar year ad valorem taxes, or a release indicating no current year ad valorem taxes are due, must be submitted.

### **MOVING A MANUFACTURED HOME [O.S. TITLE 47 § 1117]**

Before a manufactured home dealer may move a home which has been previously titled in Oklahoma, they must obtain a D.P.S move permit. The dealer will be responsible for paying any unpaid ad valorem taxes due on the home within thirty (30) days of the permit issuance date. However, they are not required to title the home in the dealership's name at that time. The title will remain in the name of the former owner, until sold or until January 1 of the following year, at which point – if still in the possession of the dealership – the dealer must obtain title.

### **TITLING AND REGISTRATION OF A NEW MANUFACTURED HOME [O.S. TITLE 47 § 1117 & 68 § 2104.3]**

Licensed Oklahoma manufactured home dealers may reassign ownership on the MSO of new manufactured homes. However, should a manufactured home dealer *choose* to title a new manufactured home in the dealership's name by surrendering an MSO, first year excise tax and registration fee, to expire in December of the current year, are due.

### **ACTIVE DUTY MILITARY PERSONNEL [O.S. TITLE 47 § 1127] [ RULE 710:60-3-131, 710:60-3-132 & 710:60-3-167]**

As described below, **certain** manufactured homes owned by active duty military personnel are entitled to the special \$21.00 annual registration fee.

The special military registration rate applies **only** to the following two (2) scenarios:

- **Out of state resident** active duty military personnel **stationed** in Oklahoma; *or*
- **Oklahoma resident** active duty military personnel, **when the manufactured home is located out of state**.

A properly completed **U.S. Armed Forces Affidavit (OTC Form 779)** must be submitted and sent to OTC, attached to the registration receipt.

➤ *Manufactured homes **located** in Oklahoma and **owned** by Oklahoma resident military personnel are **not** entitled to the special military registration rate. Such manufactured homes are subject to county ad valorem taxation.*