

MANUFACTURED HOMES NOT PREVIOUSLY TITLED IN OKLAHOMA

When an **original** Oklahoma repossession title is being issued to a manufactured home, registration fee for the **balance** of the calendar year **in which the home was purchased** (if new) or **entered Oklahoma** (if previously registered in another state), is to be collected, in addition to the \$46.00 repossession fee.

- The date of purchase listed on the contract is to be used to determine the proper quarter of year registration fee due (Full year, $\frac{3}{4}$, $\frac{1}{2}$, or $\frac{1}{4}$).
- If the home was originally purchased (new) or entered Oklahoma (used) during the **current** calendar year, registration fee for the applicable portion of the current year is to be collected. A license plate and current year registration decal are to be issued.
- If the home was originally purchased (new) or entered Oklahoma (used) during a **previous** calendar year, registration fee for the applicable portion of the **year of purchase/entry** is to be collected **and** a Form 936 reflecting paid ad valorem taxes for the **current** calendar year must be submitted. A license plate is to be issued with a **previous** year decal.
- No excise tax is due.

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| <i>No excise tax is due from the reposessor on any repossession title - original or transfer.</i> |
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