

### **710:60-3-131. Manufactured homes generally subject to ad valorem assessment**

Since January 1, 1985, all existing manufactured homes have been subject to assessment for real property or personal property ad valorem taxes by the county assessor except for:

- (1) Nonresident serviceman's manufactured home.
- (2) Manufactured home brought into this State.
- (3) New manufactured homes.
- (4) Manufactured homes on a dealer's lot.

[Source: Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92]

### **710:60-3-132. Specific examples and applications**

The following is applicable to manufactured homes by categories:

- (1) **Transfer of a new manufactured home from a dealer to owner.** Owner applies for a certificate of title, pays Excise Tax and registration fee and receives license plate and registration decal.
- (2) **Transfer of a used manufactured home which has been registered in this state.** The new owner obtains a Certificate of Title upon payment of the excise tax and title fee and furnishing proof of current ad valorem taxes paid.
- (3) **Manufactured homes brought into this State.** The owner obtains a Certificate of Title upon registration and pays the excise tax if due. If the nonresident owner registered his home in his former state of residence at least sixty (60) days before moving into this State, no Excise Tax is due.
- (4) **Manufactured home of serviceman.** If the owner of the home is an active duty, nonresident serviceman stationed in Oklahoma, or an Oklahoma resident stationed out-of-state due to official assignment, the manufactured home is to be registered annually, at the special, military personnel rate. An Armed Forces Affidavit must be submitted.
- (5) **Manufactured homes on a used manufactured home dealer's lot.** Manufactured homes on used dealer lots on January 1st will be exempt from Ad Valorem assessment but must be registered for the full year. A title must be issued in the dealer's name. If the manufactured home is not registered before February 1st, penalty is charged according to 710:60-3-36.
- (6) **Reposessed manufactured homes.** The reposessor may title the manufactured home upon furnishing proof of payment from the county treasurer of all current taxes on the manufactured home.
- (7) **Transfer of a manufactured home as real property.** A manufactured home which is assessed as part of the property on which it is located and sold with the property is not subject to payment of excise tax by the purchaser. Proof that the manufactured home has been included in the property assessment is required before transferring.

[Source: Added at 8 Ok Reg 3305, eff 7-8-91 (emergency); Added at 9 Ok Reg 2151, eff 6-12-92; Amended at 13 Ok Reg 3113, eff 7-11-96]

### **710:60-3-133. Cancellation of manufactured home title**

Owners of manufactured homes that have been permanently affixed to real estate may make application to cancel the Oklahoma certificate of title. Only the owner of record on the Oklahoma title, out of state title, or assigned MSO, may make application through the Tax Commission or any Motor License Agent.