

Manufactured Homes Frequently Asked Questions

TRIBAL REGISTRATION:

Question: If a MH is located on Indian Trust Land and is owned by someone other than the land owner, is the MH exempt from ad valorem tax?

Answer: Only if the owner of the manufactured home is a tribal member in good standing of the same tribe that the land is held in trust for. The owner of the manufactured home does not have to be the same person that owns the land. If the owner of the manufactured home is a member of a different tribe the manufactured home is taxable.

Question: If a manufactured home is registered and has a tribal title and tag but is not located on Indian trust land, is the home taxable ad valorem?

Answer: Yes. The home should have an Oklahoma tag and title. Beginning the following January 1st assessment date after initial tribal registration, the home will be taxed ad valorem as homes with non-tribal registration. A 936 is not needed to get an Oklahoma title. If any previous or current year taxes are due, it will be assessed on the current year tax roll or if the home is sold or moved, in the future. The owner is to provide a completed Manufactured Home Application for Reinstatement of Cancelled Title (OTC Form 701-45).

Question: What does the assessor do if the home has a tribal tag and is not located on restricted land? Is it taxable? Does the tribal tag make any difference?

Answer: If not located on restricted land, the home is taxable.

Question: Can the assessor issue a Form 936 if the home has a tribal tag?

Answer: Yes, if the home is taxable, regardless of how it is tagged.

Question: If a manufactured home is located on restricted Indian land, has an Oklahoma title, and owned by a non-tribal member, is it subject to ad valorem tax? What if owned by a tribal member?

Answer: Yes. If a home is located on restricted land and owned by a tribal member it is not subject to ad valorem tax.

SURRENDER OF TITLE:

Question: How is a manufactured home title canceled or surrendered?

Answer: The owner of the manufactured home must begin the process by contacting a Motor License Agent. The agent will process the application and will advise the assessor when the title has been canceled (OTC Form FL-756).

Question: Is the OTC Motor Vehicle Division Form FL-756 the only recognized form for notice of title cancellation or surrender? Some finance companies have their own forms.