

*Answer:* Yes. There are no other forms or notices that are recognized by the state. Forms from lenders or any other entities are not recognized. Do not indicate “canceled” based on any form other than the OTC Form FL-756.

**Question:** When completing the Application Form 756, does the taxpayer have to come into the assessor’s office to verify ownership or can the mortgage or closing company mail or fax the assessor the form for verification?

*Answer:* Yes. You may use the mail or fax the Application Form 756.

**Question:** If a manufactured home owner has surrendered (cancelled) the title and at a future date wants to move the home, what is the procedure?

*Answer:* The record owner of the manufactured home must apply to the Tax Commission for issuance of a new certificate of title. The homeowner must provide documents that the land owner is the owner of the manufactured home and that there are no security interests or liens. In addition, the owner must provide a title opinion by a licensed attorney determining that the owner of the manufactured home has marketable title to the real property upon which the manufactured home is located. [See: 47 O.S. 2007 Supp., § 1110]

Upon issuance of the new certificate of title, the same moving requirements will apply as for other titled manufactured homes.

**Question:** If the title has been improperly surrendered “cancelled” on a manufactured home that is not located on land owned by the owner of the manufactured home, what should the assessor do?

*Answer:* This should no longer be an issue. With the new procedures using OTC Application Form 756, the county assessor must verify the status and ownership of the home prior to cancellation. The applicant must go to the county assessor first to implement the process.

**Question:** What does "permanently affixed" mean?

*Answer:* Currently Oklahoma Statutes do not provide a definition. When used in the context of title surrender or cancellation, the owner certifies that the manufactured home is "permanently affixed" to the real estate. Homes that have not had their titles canceled should be carried as manufactured homes on the assessment roll.

**Question:** Can the “new original” title on cancelled titles be required to have a 936 like the ones for the MSO to the original title?

*Answer:* There is not a 936 requirement when making application to cancel the title. The statutorily required title opinion will address any outstanding taxes against the property. If the home is to be moved, the same requirements apply as any other used home. The 936 would then be required. The home does not revert to a manufactured home until a new title is issued.

**Question:** What is the procedure for “reinstatement” of titles that have been previously cancelled? How will the assessor be notified? Is there anything that the assessor needs to do? Are there OTC Rules?

*Answer:* Refer to the Quick Reference Guide section.