

not address a penalty for non-compliance. The assessor may contact the dealer or agent reminding them of the requirements at any time.

COLLECTION OF TAX:

Question: If a dealer sells a home with a current Form 936 and the buyer does not change the title to their name and delinquent taxes accrue, who is responsible?

Answer: A tax lien would be placed against the home by the county treasurer. The county could execute the lien on the home and impound the home for back taxes. If the home was removed from the county prior to impound, the dealer would be held responsible if unable to document the home was sold on a specific date. The burden of proof is on the dealer. If the home was lawfully repossessed by the dealer or a third party lender, the lender would be responsible for the taxes.

Question: If a manufactured home has delinquent tax, is there anyway that the county assessor can make sure that the tax is paid prior to any title work?

Answer: Yes. The county assessor may contact the Motor Vehicle Division and request a “flag” on the VIN for delinquent taxes. This will notify all tag agents there are delinquent taxes that must be paid prior to any title work.

Question: Can tax be paid in another county when requesting a Form 936?

Answer: Yes. The home county assessor and treasurer completes an original Form 936 based on the information from the collecting county's treasurer. The original Form 936 is then faxed to the collecting county treasurer. After payment the applicant is issued a trust deposit receipt, current year decal and a copy of the completed Form 936. [See: 68 O.S. § 2813-C] For specific procedures refer to the Manufactured Home Quick Reference Guide or OTC Web Site (www.oktax.state.ok.us).

Question: When paying tax upon application for Form 936, is the current year estimated tax or is it only the delinquent tax?

Answer: All taxes are due when requesting a Form 936. This includes any and all delinquent taxes and the full amount of tax for the current year. The Form 936 certifies that all taxes including penalties and interest have been paid.

Question: When excise tax is paid on a new home, is ad valorem tax also due for the same year?

Answer: No. When excise tax is paid on a new home ad valorem tax is not assessed until the next January 1. Excise and ad valorem tax are not paid in the same year.

Question: When excise tax is paid on a used home, is ad valorem tax also due for the same year?

Answer: Yes, unless the manufactured home is referenced on the deed by V.I.N. #. If the V.I.N. appears on the deed as part of the described property, there is no excise tax due.

Question: When collecting tax, is the amount based on only the tax due for the subject home requesting the Form 936 or may it include delinquent tax for other personal property owned by the current owner of the home?