

Answer: The amount of tax due is only for the subject home requesting the Form 936. Other delinquent personal property accounts that the owner of the subject home may have are independent from the Form 936 transaction.

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Question: If a taxpayer has paid both excise and ad valorem tax on a home is there any provision for a refund on one of the two?

Answer: Excise tax is not in-lieu of ad valorem tax. An ad valorem tax refund would be proper depending on the situation.

MODULAR HOMES:

Question: Are modular homes subject to Ad Valorem Tax?

Answer: Yes. Modulares are treated exactly like any other site built structure. The main difference between a modular and a manufactured home is they are not subject to title and registration. Ad Valorem tax for the home is assessed the first January 1 date after the sale, occupancy, or renting of the structure.

Question: How can you determine if a home is a manufactured or a modular?

Answer: It is sometimes very difficult to tell. Some manufacturers have special data plates for modulares. Some have different color data plates. Most of the time you will need to see a copy of the original Manufacturers Statement of Origin (MSO), title or closing statements. If there is any doubt, the burden of proof is on the owner to show it is not a manufactured home. Ask for a sales tax receipt, or contact the manufacturer.

Question: Do modular homes pay sales tax instead of excise tax?

Answer: Yes. Since modulares are not subject to title and registration as manufactured homes, they must pay a sales tax based on the purchase price and tax rate at point of sale.

Note: Beginning November 1, 2004 the first 45% of the purchase price is exempt from sales tax.
(Ref. 68 O.S. § 1354.27)

For additional information and clarification please refer to the specific references in the Manufactured Home Quick Reference Guide latest edition.

Question: How can the assessor determine if a home is a manufactured subject to title and registration or if it is a modular that is not?

Answer: Some manufacturers will have different colored data plates to distinguish. Some manufacturers will identify by placing an "M" in the VIN or control number found on the data plate. Usually there is no or little appearance difference, especially if setting on a full foundation. Ask the owner or agent for the MSO or proof of sales tax payment which is required for all modular homes. In some cases it may be necessary to contact the manufacturer to decode the VIN number.

GENERAL AND MISCELLANEOUS

Question: Is there any case where a motor home or travel trailer would be subject to ad valorem tax?

Answer: No. A motor home or travel trailer will always be subject to title and registration. The record