

title owner does not have a choice which to choose.

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Question: When transferring land and home on a warranty deed do you still have to pay the excise tax on the home and the ad valorem tax?

Answer: No. If the home is listed on the deed by VIN, then no excise tax will be charged.

Question: How does the assessor remove a “salvage” MH off the assessment rolls when there is no “salvage title” available? This would be when the home is removed for salvage or scrap meal.

Answer: The title should be signed over to a salvage dealer, providing there is a title, and a 936 should be issued to move the home. If the title has been cancelled, it is no longer a manufactured home and manufactured home rules do not apply.

Question: Is there anything that the assessor needs to do in the case of Title 42 transactions? Does the assessor receive any paperwork that indicates an ownership change if the home is not moving.

Answer: A current Form 936 is required before a title can be issued. The Title 42 instructions issued by OTC will list this as one of the requirements. Ref: OTC Motor Vehicle web site.

Question: Is the maximum time that the assessor can “go back” on a manufactured home for not rendering the home still 15 years on real and 3 years on personal? How does the 7 year statute of limitations affect the 15 years on real property?

Answer: Yes, however the delinquent tax is uncollectible after seven (7) years due to the statute of limitations.

Question: The assessor’s office from time-to-time has taxpayers that have manufactured homes that have no title. Some of these homes were never sold with titles. What should the county assessor tell the taxpayer to do?

Answer: Contact the OTC Motor Vehicle Division, Vehicle Title Section at (405) 521-3221 to research the VIN and obtain the procedures. A court order may be required.