CHAPTER 10. AD VALOREM

SUBCHAPTER 9. MANUFACTURED HOMES

710:10-9-1. Listing and assessment of manufactured homes for ad valorem taxes

(a) **Manufactured homes subject to ad valorem taxation.** On the first day of January of each year, the county assessor of the county in which a manufactured home is located shall list, assess and tax such manufactured homes as required by the Ad Valorem Tax Code as it pertains to real and personal property. [See: 68 O.S. §§2811-2813] If a manufactured home is permanently affixed to the real estate, the ~~original document of~~ title may be surrendered to Service Oklahoma~~, a division of the Oklahoma Office of Management and Enterprise Services (hereinafter "Service Oklahoma")~~ for cancellation, in accordance with 47 O.S. § 1110, provided there is no outstanding lien recorded on the title. Thereafter, these homes will be assessed as other real property improvements.

(b) **New manufactured homes sold and properly registered between December 1st and January 31st.** New manufactured homes which are sold and properly registered between December 1st and January 31st pursuant to this subsection shall be exempt from ad valorem taxes for the assessment period beginning January 1st. [See: 710:10-9-4 for proper listing and assessment of used manufactured homes held for resale.]

(c) **New manufactured homes.** The purchaser of a new manufactured home will not be subject to ad valorem taxes until January 1st of the following year, if the new manufactured home is properly registered, titled, and tagged, as required by law.

(d) **Properly registered manufactured homes.** Manufactured homes properly registered as provided by ~~Section 1117 of the Vehicle License and Registration Act~~ 47 O.S. § 1117 with payment of applicable title, registration and excise taxes will not be liable for ad valorem taxes until the following tax year.

(e) **Improperly registered manufactured home remaining in this state in excess of ~~(sixty)~~ 60 days.** A manufactured home improperly registered which remains in Oklahoma in excess of ~~sixty (60)~~ 60 days establishes taxable situs and will be assessed ad valorem taxes.

(f) **Information required.** ~~Data~~ Minimum data elements required for listing a manufactured home with a ~~completed~~ certified OTC Form 936, Manufactured Home Certificate ~~(Manufactured Home Certificate 936) consist of:~~are listed in 68 O.S. § 2813.

~~(1) Receipt or Release for taxes paid;~~

~~(2) Type of manufactured home transaction;~~
~~(3) Date to be moved;~~
~~(4) Name of current manufactured home owner(s);~~
~~(5) Seller's current mailing address;~~
~~(6) Seller's new mailing address;~~
~~(7) Name of manufactured home buyer;~~
~~(8) Buyer's current mailing address;~~
~~(9) Buyer's new mailing address;~~
~~(10) Information describing where manufactured home is being moved from, such as:~~
~~(A) Landowner's or park's name,~~
~~(B) City,~~
~~(C) County, and~~
~~(D) Legal description, or~~
~~(E) Situs description;~~
~~(11) Current physical address;~~
~~(12) Real property account number or personal property account number;~~
~~(13) Information describing where manufactured home is being moved to, such as:~~
~~(A) Landowner's or park's name,~~
~~(B) City,~~
~~(C) County, and~~
~~(D) Legal description, or~~
~~(E) Situs description;~~
~~(14) New physical address;~~
~~(15) School district;~~
~~(16) Certificate of Title information, consisting of:~~
~~(A) Vehicle identification number (VIN);~~
~~(B) Year of manufacture;~~
~~(C) Size;~~
~~(D) Make:~~
~~(E) Title number;~~
~~(F) Body type:~~
~~(G) Model;~~
~~(H) Agent number;~~
~~(I) Factory delivered price;~~
~~(J) Total delivered price.~~
~~(17) Fair cash value;~~
~~(18) Total current estimated taxes due;~~
~~(19) Taxes due from prior years, if unpaid;~~
~~(20) Total of prior years' taxes due, if unpaid:~~
~~(21) Signature of applicant and date;~~
~~(22) Certification by assessor's office, evidenced by signature and date;~~
~~(23) Certification by treasurer's office that all current and prior years' taxes have been paid, evidenced by signature, date, and a statement substantially as follows: "THIS DOCUMENT SHALL NOT BE CERTIFIED BY THE TREASURER'S SIGNATURE UNLESS ALL SPACES HAVE BEEN COMPLETED WITH THE INFORMATION~~

~~REQUESTED"~~
~~(24) Column for remarks;~~
~~(25) Legal certification of the Manufactured Home Certificate 936 requires the signatures of the assessor and treasurer;~~
~~(26) Other information necessary for CAMA valuation;~~
~~(27) Such other information as may be required by the Oklahoma Tax Commission~~