State of New Mexico

Manufactured Home Procedures Manual - Requirements for Reclassification to Real Property

Prepared by

New Mexico County Assessors
New Mexico Motor Vehicle Department
New Mexico Manufactured Housing Division
New Mexico Manufactured Housing Association
New Mexico Property Tax and Revenue Department
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Section I

Newly Purchased and Installed Manufactured Homes

The purpose of this section is to outline the requirements and procedures necessary to classify a newly purchased and installed manufactured home on a permanent foundation when the property is required to be classified as Real Property.

The reasons most people request a manufactured home be placed on the tax rolls as real property is for favorable financing and increased property value.

The process requires dealing with the following four governmental agencies:

Agency #1 Department of Motor Vehicle (DMV) - Titling
Agency #2 State of New Mexico Manufactured Housing Division – Foundation Permit & Inspection
Agency #3 Assessors Office -Affidavit & Tax Release
Agency #4 Treasurer’s Office -Pay Current Year Taxes, signed and stamped

In most cases, the steps should be followed in the order listed below.

1. New Mexico Department of Motor Vehicle

   A. Registering – Titling Manufactured Home

   Registering and activating the title with DMV is the most significant procedure, and should not be ignored.

   This requires the property owner / representative to present the purchase agreement / dealer’s invoice along with the Manufacturer Statement of Origin (MSO) also referred to as a Manufacturer Certificate of Origin (MCO) to the DMV for registration and titling purposes. The cost for titling a manufactured home at DMV is as follows:

   Single-wide $12.50  Double-wide $19.50

   Mobile homes purchased from out of state dealers or moved into New Mexico by the registered owner are required to pay a 5% compensation tax. The tax must be paid directly to the Taxation and Revenue Department.

   A property owner should not agree to purchase a manufactured home without an MSO/MCO from the dealer and without titling the home with DMV.

2. State of New Mexico Manufactured Housing Division (NMMHD)

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1 Section B. Titling and registering New Manufactured Homes
2 Section B. Tax form TS-44
A. Application for a Foundation Permit

The next step is the Application for a Permanent Foundation Permit by a licensed contractor who is registered with Manufactured Housing Division. A form must be filled out in order to apply for the permit. All plans must be approved by either the Division's Chief Inspector, or the assigned inspector for your area. All new homes must be installed according to the NMMHD rules and regulations for permanent foundations. Most manufacturers include the Permanent Foundation requirements within their installation manuals. Plans must be stamped by an engineer and have the words "PERMANENT FOUNDATION" printed on them.

B. Inspection and Certificate of Approval by NMMHD

The property owner must acquire the certificate of approval of the final inspection by NMMHD, to be provided to the county assessor's office. This agency's certificate of approval is the sole authority for declaring a Manufactured Home as Real Estate.

There has been a misconception that a copy of the independent fee appraisal report declaring the manufactured home as real property is sufficient. The report is helpful, however insufficient without a copy of the certificate of approval by NMMHD.

3. Assessor’s Office

A. Reporting the Manufactured Home to the Assessor’s Office

After registering the title with DMV, the property owner must submit a copy of the registration from the DMV to the County Assessor’s Office.

B. Affidavit – Request to be taxed as Real Property

The owner of the manufactured home as described on the title must make application via an affidavit requesting the manufactured home be taxed as real property.

The affidavit shall include the owner’s name and mailing address, the description of the manufactured home, the assessor’s parcel ID#/UPC#, physical address, and legal description of the manufactured home’s location.

The property owner shall also present to the assessor’s office the Final Foundation Inspection approved as permanent by the NMMHD (if available at this time). The assessor’s office cannot complete the final step of placing the manufactured home as real property without the final foundation inspection certificate.

C. Tax Release Form

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3 14.12.2.41 NMAC
4 14.12.2.57 NMAC
5 7-36-26 NMSA
6 3.6.5.33 (D)(1)(a) & 18.19.3.16 NMAC
7 3.6.5.33 (C)&(D)(1),(D) & 18.19.3.16 NMAC
The assessor will then issue a **Tax Release Form** to be presented to the Treasurer’s office. A tax release indicates there are no tax liabilities for the calendar year for the purposes of transferring title.

### D. Copy of the Independent Fee Appraisal

Although it is not an absolute requirement, the property owner or the lending institution should provide a copy of the Independent Fee Appraisal to the assessor’s office. The appraisal will expedite the process, as the assessor can typically value the property without having to conduct a physical inspection of the property. A physical inspection could delay the process by two to three weeks.

### 4. Treasurer’s Office

#### A. Pay Taxes

With the Tax Release Form in hand, the property owner must now go the Treasurer’s Office and pay all previous and current years' taxes in full. The treasurer will then stamp and attest that no liability for property taxes exists on the manufactured home.

In this section of the manual, we are dealing with newly installed manufactured homes. If the manufactured home was not on the property as of January 1st of the taxable year, no taxes will be due or collected, however a tax release is still required by the DMV.

### 5. Return to New Mexico Department of Motor Vehicle

#### A. Deactivation of the Title

With the affidavit from the assessor’s office and the tax release from the treasurer’s office, the property owner must now return to the DMV to deactivate the title. The cost at DMV is as follows:

- Deactivate a title $5.00

### 6. Return to Assessor’s Office

The final step is to return to the assessor’s office with the affidavit and the deactivated title from MVD.

If a copy of an independent fee appraisal was not provide, the assessor’s office will then schedule a physical inspection of the property by a staff appraiser. Some counties may require a staff appraiser to inspect regardless of the fee appraisal.

The assessor’s will then verify all steps have been completed and place the manufactured home on the tax rolls for the appropriate year, as real property.

**If the final inspection of the foundation has not been completed, the assessor cannot place the MH as real estate.**
Section II

Existing Manufactured Homes with Request to be Reclassified as Real Property Where Title is Accessible

The purpose of this section is to outline the requirements and procedures necessary to reclassify an existing manufactured home from chattel to real property. This request is typically made when refinancing or the sale of the property is pending based on the reclassification as real property.

This section assumes the title has been properly registered with MVD and is currently on the county tax rolls as chattel.

The process requires dealing with the following four governmental agencies and possibly a private structural engineering service;

Agency #1__________Department of Motor Vehicle (MVD) - Titling
Agency #2__________State of New Mexico Manufactured Housing Division – Foundation Permit & Inspection
Agency #3__________Assessors Office - Affidavit & Tax Release
Agency #4__________Treasures Office - Pay Current Year Taxes, signed and stamped

1. Determine current structural status

A. The first step for the property owner is to determine whether or not the current installation meets the requirement for a permanent foundation. This can only be done if the owner / representative can produce a copy of the final foundation inspection approved as permanent by the NMMHD. If the document is available, move to step 2, else;

B. If the property owner is unaware whether the permitting process was conducted (this typically happen if the current owner is not the original owner), the property owner should contact the NMMHD (see addendum for locations and phone numbers). The NMMHD only maintains records for a limited number of years (2003 & forward). If NMMHD cannot verify a permit was issued and inspected, the property owner can contract with a structural engineer to conduct a Manufactured Home Setup Report to determine whether the home meets permanent set-up minimum standards, or install an alternative foundation system. In all cases, any permanent foundation system, must receive a final NMMHD inspection. The cost for such a inspection will vary for county to county. In Otero County prices range from $150 to $300. The outcome of the engineer’s inspection will typically reveal one of the two following results:

1). Pass “as is”
2). Pass “with recommend changes or modifications”, in which a re-inspection is required by the engineer when recommendation have been met.
If the recommend changes or modifications by the engineer appears to be cost prohibited, the property owner may consider a "Retro-fit permanent foundation system" as an alternative. The application for permitting with NMMHD would still apply. All submissions shall be stamped by a New Mexico licensed engineer, and each application shall be region specific.

C. State of New Mexico Manufactured Housing Division

After receiving the engineer’s certification as permanent, the property owner must now contact NMMHD for application for re-inspection to verify the validity of the engineer’s certification. Along with the application, the property owner must include a copy of the engineer’s report. Cost for the inspection is $65. After the inspection and approval certification from NMMHD, now go to the assessor’s office.

2. Assessor’s Office

With the copy of the NMMHD final foundation inspection approved as permanent, the property owner must go to the assessor’s office, provide a copy of the inspection, and complete an affidavit requesting the property be taxed as real property.

The assessor will then issue a Tax Release Form to be presented to the Treasurer’s office. A tax release indicates there are no tax liabilities for the calendar year for the purposes of transferring title.

3. Treasurer’s Office

With the Tax Release Form in hand, the property owner must now go the Treasurer’s Office and pay all previous and current years taxes in full. The treasurer will then stamp and attest that no liability for property taxes exists on the manufactured home.

4. New Mexico Department of Motor Vehicle

A. Deactivation of the Title

With the affidavit from the assessor’s office and the tax release from the treasurer’s office, the property owner must now return to the DMV to deactivate the title. The cost at DMV is as follows:

Deactivate a title $5.00

5. Return to Assessor’s Office

The final step is to return to the assessor’s office with the affidavit, the deactivated title from MVD, and the final permanent foundation approval from NMMHD. The assessor’s office can then place the manufactured home on the tax rolls as real property for the appropriate tax year.

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9 14.12.2.60 (f)
10 18.19.3.16 NMAC
Addendum
SECTION B. TITLING AND REGISTERING USED MOBILE HOMES

1. Documents Required For Registration
   a. Original Certificate of Title
      The current outstanding Certificate of Title is the primary document when transferring ownership of a used manufactured home.

      Reassignment of Title completed by dealer or MVD Form 11038 “Dealers Bill of Sale” for purchases made from dealers.
   b. Bill of Sale — Assignment of Title completed or MVD Form 10009 “Bill of Sale” for purchases made between individuals, must include sales price.
   c. Dealer’s Invoice
   d. Release of Lien (as needed)
   e. Notification of No Tax Liability
      Applicants for Title and Registration of a manufactured home previously Title in New Mexico must provide “Notification of No Tax Liability” MVD Form 10062, completed within the calendar year, signed and sealed by the County treasurer or Assessor (or agent or employee) of the county where the manufactured home was located. Tax receipts will not be acceptable in lieu of the “Notification of No Tax Liability”.
   f. TS-44
      Mobile Homes purchased from out of state dealers or moved into New Mexico by the registered owner are required to pay a 5% compensating tax. The tax must be paid directly to the Taxation and Revenue Department. Office locations may be found in Section A of this chapter.
   g. VIN Inspection — conducted by a Certified VIN Inspector
   h. “Application for Vehicle Title and Registration”
      When processing a manufactured home transaction in addition to all of the usual information entered on the Title Application you must also include the size of the manufactured home (width and length). Also include the county in which manufactured home will be situated and the approximate location where the manufactured home will be located within the county.

2. “M/HA” Plate Issued
   One manufactured home plate is issued for single-wide manufactured homes, two plates for a double-wide, and three plates for a triple-wide. The registration is permanent and the manufactured home plate remains affixed to the manufactured home for the life of the unit or until it is sold or transferred to another owner.

3. Mobile Homes are Taxed as Property
   After the initial registration of a manufactured home with the Motor Vehicle Division, the county assessor in the county where it is located taxes it. Advise customer to file manufactured home with the county assessor.

4. No Excise Tax
The excise tax is not applicable on manufactured homes purchased from a New Mexico registered dealer. New Mexico dealers are required to pay a gross receipt tax directly to the New Mexico Taxation and Revenue Department on all manufactured home sales transacted in this state. For individual transactions, the gross receipt tax is not applicable.

5. Other Mobile Home Situations

- In order to add or delete a name on a Manufactured Home Title, MVD Form 10063 “Mobile Home Tax Status Certification” is required and all fees (including the registration fee) apply.

- Lien filings are assessed $4.00 ($3.00 transaction, $1.00 administrative).

- On mobile homes where the ID numbers are too long, pick up the last 21 characters of the VIN.

- A manufactured home that came from a “Sovereign Nations” needs a tax release. The County Treasurer will issue a “Mobile Home Tax Status Certification”.

REQUESTED INSPECTIONS: A request for inspection, of a manufactured home, may be made by HUD or by an SAA, any licensee, financial institution or manufactured home homeowner, in which they have a substantial interest.

[14.12.2.39 NMAC - Rp, 14 NMAC 12.2.39, 9-14-00]

14.12.2.40 INSTALLATION INSPECTIONS:
A. The division shall inspect each installation of a manufactured home.
B. The division shall issue a notice of violation whenever a manufactured home contains a violation of the installation requirements pursuant to regulations. The notice shall include a description of each violation.
C. Upon correction of any violation a re-inspection of the manufactured home shall be requested.
D. Upon receipt of an inspection request, the division shall inspect the manufactured home and shall post notice of any continuing violation.
E. Mechanical, electrical and general construction contractors licensed with the construction industries division and who perform work on manufactured homes are not required to hold a license with the manufactured housing division. However, they must be registered with the manufactured housing division. The registration form shall show the name of the license holder, business address, mailing address, type of license issued by the construction industries division, expiration date of license, and the name of the qualifying party. Registrants must pay any required fee and must post a consumer protection bond with the division.
F. All materials used in the installation of all manufactured homes shall be listed materials or have prior written approval of the division.

[14.12.2.40 NMAC - Rp, 14 NMAC 12.2.40, 9-14-00; A, 7-1-05]

14.12.2.41 INSPECTION PERMITS:
A. No manufactured home shall be installed in New Mexico unless the installer, or homeowner, if authorized, has obtained an installation and/or permanent foundation inspection permit(s) from the division.
B. Installation inspection permits shall include the name and license number of each licensee performing installation work and the consumer’s name and address. When the consumer’s address is a post office box or rural route, a map showing the current location shall be included. Unlicensed homeowners performing work on their own principal residential property must perform all the work themselves, or must employ or contract division approved licensees, to perform said work. The unlicensed homeowner shall execute a document, prepared by the division, acknowledging their understanding and expertise, pursuant to federal and New Mexico installation rules, regulations, standards, including the manufacturer’s installation and site engineering requirements; and, shall assume all legal liability for any work performed, or under the supervision or contract of said homeowner. The unlicensed homeowner shall assume all responsibility for compliance with all local and state requirements, codes and inspection requirements.
C. Installation inspection permits shall be returned to the division in accordance with the instructions on the permit. Upon final inspection, inspectors shall certify on the permit, or upon any inspection report, that the manufactured home meets the minimum standards for use and occupancy provided for by the act and these regulations.
D. Permits are valid one hundred eighty (180) days from the date of issuance. A time extension may be granted by the division for delay occasioned by weather conditions or with inspections involving a home that is being re-manufactured or installed on a permanent foundation.
E. An installation permit must be issued with each new or pre-owned manufactured home to be installed in the state of New Mexico. The issued permit shall be utilized by the person who installs the home.

F. Upon a written request the division may issue a $15.00 permit for any alteration, modification or repair of a manufactured home or any component part of a manufactured home except warranty work, which is performed under a previous permit and installation.

G. Any system or structural modification work done under the manufacturer II license must be permitted and inspected.

H. If a manufactured home installation is made without a permit, the homeowner, dealer or installer will be subject to a fine of a double permit fee.

I. The division may assess a re-inspection fee against any person found to be in violation of this regulation.

J. Upon a written request the division may issue a $15.00 permit for an existing installation when the home is converting from LP Gas to natural gas or natural gas to LP gas.

K. Where a licensed installer does not perform the gas pressure test on a manufactured home the installer shall leave the original installation permit taped to the furnace door. (This applies only to natural gas homes.)

[14.12.2.41 NMAC - Rp, 14 NMAC 12.2.41, 9-14-00; A, 7-1-05]
PERMANENT FOUNDATION SYSTEM:

A. These standards are minimum state requirements and they are applicable to new and used home installations, unless expressly specified otherwise. The division may approve other permanent foundations when the manufacturer's installation manual does not make a provision for permanent foundations or is not available. Two sets of drawings submitted by a New Mexico licensed engineer or a HUD approved D.A.P.I.A engineer may be submitted to the division for review, and subsequent denial or approval along with a certificate that the engineer has contacted the home's manufacturer. No political subdivision of the state shall regulate the installations or construction standards, of a manufactured home, including foundation systems.

B. Perimeter Enclosure:
   (1) All materials used for a perimeter enclosure must be approved by the division.
   (2) Materials shall be installed in accordance with the manufacturer's recommended installation instructions or in accordance with the minimum standards accepted by the division.
   (3) The manufactured home's perimeter enclosure must be self-ventilating, and no flammable objects may be stored under the manufactured home.
   (4) An access or inspection panel shall be installed in the perimeter enclosure and shall be located so that utilities and blocking may be inspected.
   (5) All vents and openings shall be installed to prevent entry of rodents and direct rainfall not to exceed 1/4 inch mesh.
   (6) All perimeter enclosures in excess of thirty inches (30") in height must be supported vertically at least every four (4') feet or installed according to the enclosure manufacturer's specifications.

C. New Home Installations: The manufacturer's installation manual shall be followed for all new homes installed within the state of New Mexico. The person(s) performing the work to install a new home shall be responsible to insure that all necessary installation permits have been obtained by the homeowner, customer or installer, to be determined in writing prior to the delivery of subject home. Compliance with permanent foundation criteria, site work 14.12.60 NMAC, planning, and zoning, slope and drainage requirements is the sole and separate responsibility of the persons, companies or contractors performing such work.

D. Installation of Used, Pre-owned or Resold Manufactured Homes: The installer of a used, pre-owned or resold manufactured home shall be responsible to insure that all necessary installation permits have been obtained by the customer, retailer and or installer to be determined in writing prior to delivery of subject home. Compliance with permanent foundation criteria, site work 14.12.60 NMAC, planning, and zoning, slope and drainage requirements is the sole and separate responsibility of the persons, companies or contractors performing such work. The manufacturer's manual shall be kept with the subject home at all times. The installer shall use the manufacturer's installation instructions and installation manual when available.

E. Re-installed Units: The following regulations shall apply to all homes being re-installed where no manufacturer's installation manual is provided.
   (1) The lowest point of the frame shall be a minimum of eighteen (18") inches above the ground level under the manufactured home (also see Section 14.12.56 NMAC).
   (2) The slope around the manufactured home shall provide for the control and drainage of surface water and shall be sufficient to prevent the collection of water under the home or around the perimeter of the home (see site requirements, Section 14.12.60 NMAC).
   (3) In lieu of an engineered soil report, the soil conditions (relative to the placement of the foundation) at the installation site shall be tested by the installer prior to installing the foundation and shall be an average of at least 1000 psf with no more that 25% variability.
between readings. The installer shall list the psf measurement on the permanent foundation permit. Testing and recording shall be conducted as follows:

(a) test an area adjacent to, or within 10 feet of, the perimeter of the home;

(b) dig down to undisturbed soil a minimum of four (4) inches; uncover an area of at least one square foot;

(c) using a penetrometer take at least seven readings;

(d) take an average of the middle five readings disregarding the highest and lowest readings; round the average down to the nearest soil bearing value;

(e) installers shall then record the psf measurement on the permanent foundation permit; and

(f) drive a wooden stake beside the test area so that the inspector will be able to verify the results should the inspector desire to do so.

F. A minimum thirty-two inch by thirty-two inch (32"x32") access or inspection panel shall be installed a minimum of three (3") inches above grade and located to allow inspection at any time. The cover on the exterior access inspection panel must be constructed to exclude entry of vermin and water.

G. Footings and Piers:

(1) The manufactured home shall be installed on ribbon footings set on the undisturbed ground not less than five and one-half (5 1/2") inches in thickness and sixteen (16") inches in width with two (2) pieces of continuous three-eighth (3/8") inch rebar or a number 10 gauge re-mesh wire installed in the footing. All footings shall be constructed of a minimum of three thousand (3000) pound concrete. All above grade footings shall be constructed with forms (wood, fiberboard, metal, plastic), used to contain poured concrete while in a plastic state. These forms must be firmly braced to withstand side pressure or settlement and to maintain design dimensions. Finished concrete surface(s) shall be smooth and level to fully accept and support pier installation(s). Forms may be removed upon sufficient hardening of concrete. The home may be placed whenever concrete is properly cured, minimum of seven (7) days.

(2) Piers shall be constructed in accordance with Section **14.12.2.56** NMAC of these regulations.

(3) The steel frame must be attached to the footing supporting the structure by means of a listed anchoring device at least every twelve (12) feet at a minimum and at least two (2) feet from each end wall.

H. Ventilation:

(1) All manufactured homes shall have one (1) square foot of unrestricted venting area for every one hundred fifty (150) square feet of enclosed floor space. Vents shall be uniformly distributed on the two (2) opposite long-walls. At least one vent shall be located within four (4) feet of each end-wall.

(2) Vents shall be constructed and installed to exclude entry of vermin and water.

I. Retro-fit permanent foundation systems:

(1) Other types of permanent foundation systems designed for the purpose of classifying an existing installation as a permanent foundation shall be submitted on an individual basis. These require submittal of installation instructions and calculations and or design layouts. All submissions shall be stamped by a New Mexico licensed engineer, and each application shall be region specific. Commercially packaged systems must submit their complete installation and design package to be kept on file with the division. It shall be the responsibility of the system proprietor to submit any updates or alterations of the system.

(2) These systems are limited for use on homes at least two years out from original purchase date. Any installation of a retro-fit system on a new home or any home within two years of
original purchase must be installed based upon the manufacturer’s DAPIA approval and must be included in the manufacturer’s installation manual.

(3) All systems whether commercially packaged or individually engineered must contain a certification that the system meets or exceeds the minimum requirements of a permanent foundation as defined in Subsection W of 14.12.2.7 NMAC and 14.12.2.57 NMAC) and the permanent foundations guide for manufactured homes (HUD-007487), and must bear the engineers stamp. All calculations and or testing results in support of certification must be submitted to the division upon request.

[14.12.2.57 NMAC - Rp, 14 NMAC 12.2.50, 9-14-00; A, 12-1-03; A, 7-1-05]

14.12.2.58 RETAINING WALL (New or Used; Pre-owned or Resold):

A. A retaining wall shall consist of a reinforced concrete footing and a masonry stem wall or other division approved material. Designs for retaining walls shall meet division approval and shall be submitted to the division in advance. Two sets of drawings stamped by a New Mexico licensed engineer shall be submitted to the Division for review, denial or approval.

B. The retaining wall shall not be used as support for the outer edge of the manufactured home, unless called for by the manufacturer’s installation instructions.

C. Retaining walls shall be constructed pursuant to the 1997 edition of the Uniform Building Code.

[14.12.2.58 NMAC - Rp, 14 NMAC 12.2.51, 9-14-00]
A. The owner of a manufactured home subject to valuation for property taxation purposes shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.

B. The valuation method used for determining the value of manufactured homes for property taxation purposes shall be a cost method applying generally accepted appraisal techniques and shall generally provide for:

1. the determination of initial cost of a manufactured home based upon classifications of manufactured homes and sales prices for the various classifications;
2. deductions from initial cost for allowable depreciation, which allowances for depreciation shall be developed by the division; and
3. deduction from initial cost of other justifiable factors, including but not limited to functional and economic obsolescence.

C. Whether or not the presence of a manufactured home is declared and reported by the owner to a county assessor as required by this section, the county assessor shall determine the value for property taxation purposes of each manufactured home located in the county and subject to valuation. County assessors shall use the information required to be furnished them under Sections 66-6-10 and 66-7-413 NMSA 1978 to assure that accurate records of locations of manufactured homes are maintained.

D. Any person who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under this section is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars ($1,000).

E. Any person who fails to make a report required of him under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.

F. Any person who intentionally refuses to make a report required of him under this section with the intent to evade any tax or who fails to make a report required of him under this section with the intent to evade any tax is liable for a civil penalty in an amount equal to twenty-five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he refused or failed to make the required report.

G. The civil penalties authorized under Subsections E and F of this section shall be imposed and collected at the time and in the manner that the tax is imposed and collected. In order to assist in the imposition and collection of the penalties, the assessor having responsibility for determining the value of the property shall make an entry in the valuation records indicating the liability for any penalties due under this section.

History
Annotations
Cross references. — For deduction from gross receipts tax of receipts for lease of mobile home, see 7-9-53 NMSA 1978.
For definition of "division," see 7-35-2 NMSA 1978.
For notification to department of motor vehicles of unpaid property tax on mobile homes, see 7-38-52 NMSA 1978.
REGULATIONS

3.6.5.33. Special method of valuation; manufactured homes.

A. Manufactured homes; reporting form.
   (i) The information specified below is required to be furnished by manufactured home owners in
   reporting manufactured homes pursuant to Section 7-36-26 NMSA 1978:
   (a) owner's name and mailing address;
   (b) location of manufactured home, including the county and school district;
   (c) name of the manufacturer;
   (d) model, year and serial number of the manufacturer;
   (e) size and number of axles of manufactured home;
   (f) state registration number;
   (g) number, if any, assigned for property tax purposes;
   (h) date of purchase;
   (i) price paid;
   (j) whether the manufactured home acquired was new or used;
   (k) whether the manufactured home is occupied by the owner or a tenant;
   (l) if rented, the amount of the monthly rent.
   (2) The report must be signed by the owner or the owner's authorized representative. Forms
   containing this information and approved by the director may be used.

B. Manufactured homes; valuation method. The phrase “initial costs” refers to the fair market value at the
time of acquisition of a used manufactured home or the acquisition cost of a new manufactured home.
Manufactured homes are classified and valued in accordance with the division's most current
manufactured home valuation manual or any generally accepted appraisal method or technique approved
by the director.

C. Manufactured homes; valuation for purposes of movement permits. If certificates are requested pursuant
to Subsection G of Section 66-7-413 NMSA 1978 for the current tax year and if tax rates have not yet
been set or tax bills have not yet been mailed, assessors shall proceed pursuant to Section 7-38-44
NMSA 1978. If tax rates have not been set, payment of taxes determined on the basis of the prior year's
tax rates constitutes full payment of the taxes on the manufactured home for the current tax year.

D. Manufactured homes; when valued as real property.
   (1) A manufactured home becomes a housing structure that is to be valued and taxed for property
taxation purposes as real property when:
      (a) the valuation authority has received a request from the owner of a manufactured home
          that it be taxed as real property;
      (b) the tongue and axle have been removed from the manufactured home and the
          manufactured home has been affixed to a permanent foundation in accordance with Part
          14.12.2 NMAC;
      (c) the owner of the manufactured home owns the real estate to which the manufactured
          home has been affixed; and
      (d) title to the manufactured home, issued pursuant to the provisions of the Motor Vehicle
          Code, is deactivated in accordance with Section 18.19.3.16 NMAC and evidence of the
deactivation has been provided to the valuation authority.
   (2) A housing structure described in Paragraph (1) of this subsection is to be valued in accordance
   with the applicable provisions of the Property Tax Code and regulation and instructions of the
   department for valuing real property and not in accordance with the special method of valuation
   provided in Section 7-36-26 NMSA 1978. If the title to the housing structure as a manufactured
   home is reactivated in accordance with Section 18.19.3.18 NMAC and not subsequently
deactivated by the time property is to be valued for property taxation purposes, the housing structure shall be valued in accordance with the special method of valuation provided in Section 7-36-26 NMSA 1978.

(3) For the first property tax year in which the housing structure is to be valued as real property at a site, the owner must report to the valuation authority the information required to be reported by Subsection A of Section 3.6.5.33 NMAC.

(4) Subsection D of Section 3.6.5.33 NMAC is applicable to valuations made on or after January 1, 1998.

[TRD: 3/23/83, 12/29/94, 8/31/96, 7/15/98; 4/30/01; 9/30/04]
18.19.3.16 NMAC DEACTIVATION OF TITLE TO A MANUFACTURED HOME
Title issued pursuant to the provisions of the Motor Vehicle Code to a manufactured home shall be deactivated by the department when:

A. The person in whose name the manufactured home is titled requests in writing that the Department deactivate the title;

B. The title is free and clear of all recorded liens and encumbrances; and

C. The valuation authority certifies to the department that, once title is deactivated, the housing structure will be taxed as real property.

[7/15/98; 18.19.3.16 NMAC - Rn, 18 NMAC 19.3.18, 9/14/00]

18.19.3.17 NMAC REACTIVATION OF A TITLE TO A MANUFACTURED HOME
If the owner of a housing structure, title to which had been issued pursuant to the Motor Vehicle Code as a manufactured home and which title is deactivated, may request that the title issued pursuant to the Motor Vehicle Code be reactivated. The department shall reactivate the title as a manufactured home pursuant to the provisions of the Motor Vehicle Code and reissue it to the owner only upon receipt of documentation that all liens or mortgages against the housing structure and the land upon which it is affixed have been released. The department shall notify the valuation authority that the title has been reactivated.

[7/15/98; 18.19.3.17 NMAC – Rn, 18 NMAC 19.3.19, 9/14/00]