

**UNDERSTANDING TAXATION OF MANUFACTURED/ MOBILE  
HOMES  
IN  
NEW MEXICO**



**ROOSEVELT COUNTY ASSESSOR'S OFFICE  
109 W 1<sup>ST</sup> STREET  
PORTALES, NM 88130**

Manufactured homes/ mobile homes (MH) are taxed based on their value which is determined in the Assessor's Office by cost manuals, less depreciation. The owner, who has a non-permanent MH and owns the land it sits on, will receive two tax bills, one for the MH and one for the land.

**DEFINITION OF A MANUFACTURED HOME/ MOBILE HOME**

A Manufactured Home means a structure that is transportable in one or more sections that exceeds a width of eight feet and a length of forty feet (8'x 40') when equipped for the road. In the measurements of a Manufactured Home the length includes the tow bar; if the tow bar is missing, three feet must be added to the length.

**REPORTING REQUIREMENTS**

The Manufactured/ Mobile Home needs to be on the tax roll in the County. If the MH is not on the tax rolls, the owner shall send a report to the County Assessor, no later than the last day of February. The report shall contain the following information (NMSA 1978 7-36-26, 3.6.5.33): (This form is on our website.)

- Owner's name and mailing address, physical address;
- Name of manufacturer, model year, and serial number;
- Size; when measuring the manufactured home the tow bar is to be included but if the tow bar has been removed, add three feet to the exterior length of the unit;
- Date of purchase

Failure to make a report  
Under this section can  
result in a fine up to  
\$1000.

(This form is on our website)

## **TO BUY OR SELL A MANUFACTURED HOME**

Be sure that all taxes due or to become due are paid. New Mexico law requires that for Manufactured Homes that are going to be sold, moved or converted to real property that all taxes are paid in advance. This is known as “pre-pay” taxes or taxes owed through the current year.

January 1 determines the taxable status of all property in New Mexico.

1. You will need to acquire a notification of No Tax Liability form issued by the County Assessor, also known as a “Tax Release”, “Tax Clearance” or “Mobile Home Authentication”. (See an example of the form below).
2. You will need to take this tax release and the mobile home title to the Motor Vehicle Division (MVD) in order to change the name on the title.
3. Bring a copy of the new mobile home title to the Assessor’s Office so we can transfer the mobile home tax information into the new owner’s name.

Please note: The name to be typed on this No Tax Liability certificate (Tax Release or Tax Clearance) must be exactly like the name on the current mobile home title, otherwise, the Motor Vehicle Division will not accept it.)

## **TO MOVE YOUR MANUFACTURED HOME**

1. You must obtain a No Tax Liability certificate (Tax Release or Tax Clearance) from the County Assessor’s Office.
2. The mover of the unit and the MVD will need this No Tax Liability certificate.
3. When the mobile home arrives at its new location, you must inform the County Assessor by filling out a mobile home reporting form and sending it in or dropping it off at the Tax Assessor’s Office. (This form is on our website)

Reports to the County Assessor must be made by the last day of February.

## **CONVERTING YOUR MANUFACTURED HOME TO REAL PROPERTY (PERMANENT MOBILE HOME)**

The process of making a manufactured home permanent involves three different departments:

- Manufactured Housing Division of the New Mexico Regulation and Licensing Department
- County Assessor
- Motor Vehicle Division (MVD)

The most important and first step in this process is to have the home certified as having a permanent foundation by either a certified New Mexico Engineer or an inspector from the Manufactured Housing Division of the Regulation and Licensing Department.


For information on permanent foundations:

- Send an e-mail to [CID.Inspection@state.nm.us](mailto:CID.Inspection@state.nm.us).
- Call their support center at (505) 222-9813 in the Albuquerque area, or (877) 243-0979 from any other location in New Mexico.

The County Assessor's Office will need:

1. The land and mobile home must be in the same owner's name and must be on record in the Assessor's Office.
2. A copy of the "Permanent Foundation Inspection".
3. A "Request To Change Valuation Status For Manufactured Home" form filled in and signed by the property owner. The Assessor or staff will sign this form after all of the taxes have been paid or prepaid and has proof that the foundation passed inspection.
4. The MVD will need your Title, the tax clearance, and an Assessor's approved Request to Change Valuation Status for Manufactured Home.
5. Once approved, the MVD will stamp "INACTIVE" on the title.

Finally, bring the inactive title to the Assessor's Office. We will then go out to the physical situs address of the MH, measure it, take a picture, and begin assessing it as real estate.

  
**MANUFACTURED HOMES REPORTING FORM** Form MHC-1318  
 Roosevelt County Assessor  
 100 West 17 Street  
 Roswell, NM 86203

WARNING: The general use of this reporting form is intended to assist in the valuation of mobile homes. It is not intended to be used as a substitute for a professional appraisal. The assessor is not responsible for the accuracy of the information provided on this form.

This office has been advised that a mobile home listed in your name has been moved into Roosevelt County. By statute this mobile home may need to be placed on the tax rolls in Roosevelt County for the coming tax year.

Fill in the form below and send it or drop it off at the office in the courthouse, so that our records can reflect the correct information. Thank you for your immediate attention to this matter.

Today's Date: \_\_\_\_\_ Date of purchase: \_\_\_\_\_ Year mobile home moved on property: \_\_\_\_\_

1. Owner's name: \_\_\_\_\_ Phone #: \_\_\_\_\_

2. Owner's mailing address: \_\_\_\_\_

3. Mobile home's location (address): \_\_\_\_\_

4. Lessee number: \_\_\_\_\_ Identification #: \_\_\_\_\_

5. Name of manufacturer: \_\_\_\_\_ Mobile home's make: \_\_\_\_\_

6. Year model: \_\_\_\_\_ Size: \_\_\_\_\_ V \_\_\_\_\_ The mobile home new or used? New \_\_\_\_\_ Used \_\_\_\_\_

7. Purchase price of the mobile home: \$ \_\_\_\_\_ Price of extraneous home/land package(s): \$ \_\_\_\_\_

8. Is the mobile home owner or tenant (rented) occupied? Owner \_\_\_\_\_ Tenant \_\_\_\_\_

9. Owner's signature or authorized representative: \_\_\_\_\_

**For the home owner, please check (✓) all that apply.**

Number of bedrooms	1	1.5	2	2.5	3
Heating or condition	heat pump	forced air heat	evaporative cooling	window refrigeration or cond.	
Fireplace/woodstove	yes	no	clothes washer & dryer hookup	yes	no
Built-in appliances	dishwasher	refrigerator	range hood & fan	garbage disposer	
Mobile home siding	metal	Massive board	other		
Mobile home roof	aluminum	corrugated metal	metal sheet with seams		
Mobile home skirting	vinyl	brick	metal	other	none

This line for office use only: show how great the \_\_\_\_\_ for average \_\_\_\_\_ poor \_\_\_\_\_ very poor \_\_\_\_\_ excellent \_\_\_\_\_ (Circle age \_\_\_\_\_ to \_\_\_\_\_)

**REQUEST TO CHANGE VALUATION STATUS FOR MANUFACTURED HOME**

I hereby request that:

- 1) The manufactured home described below be valued for property tax purposes as real property and that it not be valued in accordance with Section 7-3626 NMSA, 1978, and
- 2) The title to the manufactured home described below be devalued in accordance with 18 NMAC 19.3.18.

This manufactured home has been permanently affixed to the land at the location described below.

I understand that honoring this request may change the amount of property tax assessed for current and future tax years with respect to this manufactured home. I also understand the treatment of this manufactured home as real property applies only for property taxation purposes. I understand that I must present the title free of liens and encumbrances to the Motor Vehicle Division.

**Description of manufactured home**

Manufacturer	Model	Size	Year
Serial#	Tax# (if applicable)		
Physical location			

Person making request:  
 Name (Print): \_\_\_\_\_ Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Following portion to be completed by County Assessor's Office*

This Office certifies that the manufactured home described above will be valued for property taxation purposes as real property upon receipt of evidence that the title to the manufactured home has been devalued in accordance with 18 NMAC 19.3.18.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Check list for the Assessor's Office: (1) Do we have a copy of the foundation inspection? (2) Is the land and the mobile home in the same name of the person applying for the permanent mobile home?

  
 State of New Mexico - Motor Vehicle Division  
 Manufactured Home Section, Room 2132  
 P.O. Box 1028 Santa Fe, New Mexico 87504-1028

**MANUFACTURED HOME TAX STATUS CERTIFICATION**  
 (Relating to Future or Pending Transfer of Manufactured Home Title)

Name of Registered Owner	Year	Make
_____	_____	_____
Mailing Address	License Plate #	
_____	_____	
City, State, Zip Code	Vehicle Identification #	
_____	_____	
Physical Location of Mobile Home	Owner #	
_____	_____	

The undersigned certifies being the legal county official having custody of tax records and attests that:

A LIABILITY EXISTS ON THE REFERENCED MANUFACTURED HOME, DUE TO UNPAID PROPERTY TAXES.

NO LIABILITY EXISTS FOR PROPERTY TAXES ON THE REFERENCED MANUFACTURED HOME FOR THE CURRENT TAX YEAR OR PAST TAX YEARS.

Sold  Rents  Moving Out of County  Title Change New Owner  Redesign  Mobile home assessed as real prop as per \_\_\_\_\_

Duplicate Title

MOVING PERMIT ONLY Tax Savings # \_\_\_\_\_

Moving Within County Relocating to: \_\_\_\_\_

Signature of County Treasurer or representative: \_\_\_\_\_ Date: \_\_\_\_\_ County of Roosevelt: \_\_\_\_\_

Signature of County Assessor or representative: \_\_\_\_\_ Date: \_\_\_\_\_ County of Roosevelt: \_\_\_\_\_

**CERTIFICATE OF TITLE**  
 NEW MEXICO TRANSPORTATION DEPARTMENT

Vehicle Identification Number: \_\_\_\_\_ Title of Title: \_\_\_\_\_ Title Number: \_\_\_\_\_

Engine or Other Number: \_\_\_\_\_ Previous Title Number and State: \_\_\_\_\_ 1st Reg. Date of Issue: \_\_\_\_\_

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Body: \_\_\_\_\_ Cyls: \_\_\_\_\_ Drivn: \_\_\_\_\_ Hrs./Miles: \_\_\_\_\_ Type of Fuel: \_\_\_\_\_ Lims: \_\_\_\_\_

License Plate Number (State): \_\_\_\_\_ Vehicle Class: \_\_\_\_\_ Octometer: \_\_\_\_\_

Min Size: \_\_\_\_\_ COUNTY: \_\_\_\_\_ Approximate Location of Mobile Home: \_\_\_\_\_

Name and Address of Registered Owner: \_\_\_\_\_

sample

THIS CERTIFICATE OF TITLE IS SUBJECT TO LEGAL OPINION BY THE VEHICLE DIVISION ABOVE. THE VEHICLE DESCRIBED ABOVE THE SAME APPEARING IN THE RECORDS OF THE MOTOR VEHICLE DIVISION, UPON SALE OF THIS TITLE IS THE CERTIFICATE MUST BE PROVIDED AS EVIDENCE OF RESIDENCE ON THE VEHICLE AND PRESENTED BY THE PURCHASER TO THE MOTOR VEHICLE DIVISION FOR TRANSFER. THIS TITLE IS A NON-NEGOTIABLE TITLE, IT CANNOT BE USED AS A TRANSFER DOCUMENT.

REMARKS: THERE IS AN ADDITIONAL STATUTORY FEE FOR FAILURE BY PURCHASER TO APPLY FOR TRANSFER WITHIN 20 DAYS FROM DATE OF SALE.

DO NOT CARRY IN VEHICLE - KEEP IN SAFE PLACE

THE DIVISION WILL NOT BE RESPONSIBLE FOR LOSS OR FRAUDULENT ACTS MADE IN CONNECTION WITH THIS CERTIFICATE OF TITLE OR FOR PRECEDING ERRORS MADE BY THE DIVISION.

FIRST LIENHOLDER: \_\_\_\_\_ SECOND LIENHOLDER: \_\_\_\_\_

File # \_\_\_\_\_ File Date: \_\_\_\_\_ Maturity Date: \_\_\_\_\_

Name: \_\_\_\_\_ Name and Address: \_\_\_\_\_

THIS TITLE NOT A TITLE NO.

**VOID IF ALTERED**

**No liability is assumed for the accuracy of the information contained in this pamphlet, either expressed or implied. There may be errors. Use at your own risk.**