



# Doña Ana County Office of the Assessor

**ANDY SEGOVIA**  
County Assessor

845 N. Motel Blvd.  
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**ISIDORO VAQUERA, JR.**  
Chief Deputy Assessor

## Manufactured Homes Classified and Taxed as Real Property

This report is intended to outline the requirements and procedures necessary to convert, or to newly install a manufactured home on a permanent foundation when the property is required to be classified as real property.

Reasons most people request a manufactured home be placed on the tax rolls as real property are for favorable financing and increased property value. Unfortunately, this requires dealing with four government agencies, a title company, and in some cases, two mortgage companies.

The purpose of this report is to address the requirements of the four governmental agencies.

- Agency #1: State of New Mexico Manufactured Housing Division -
- Agency #2: Doña Ana County Assessor's Office
- Agency #3: Doña Ana County Treasurer's Office
- Agency #4: New Mexico Department of Motor Vehicle (MVD)

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

### 1. State of New Mexico Manufactured Housing Division (NMMHD)

A ***Permanent Foundation Application*** form must be filled out in order to apply for this 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 set according to the manufacturer's specifications. 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. The foundation must be built by a licensed contractor who is registered with Manufactured Housing Division. Used homes must be set according to the Manufactured Housing Division's Rules and Regulations.

State of New Mexico Manufactured Housing Division, Las Cruces Address:

505 S. Main Street, Suite 150  
Las Cruces, NM 88004  
(505) 524-6320, Ext. 107  
Fax # (505) 524-6319



## 2. Assessor's Office

The owner of the property must complete a *Permanent Structure Application* requesting the manufactured home to be taxed as real property. Additionally, the names on the manufactured home title must exactly match the names on the deed to the underlying property. The property owner must then submit to the assessor's office a copy of the *Final Foundation Inspection* approved as permanent by the NMMHD. If an inspection by the NMMHD does not exist, the property owner must then submit an engineer's inspection with a *Manufactured Home Setup Report* certifying that the foundation meets the requirements to be classified as a permanent foundation.

## 3. Treasurer's Office

The property owner must now go the treasurer's office and pay all previous and current year manufactured home taxes in full. The assessor's office will provide a form with the total amount of taxes due. The treasurer's office will require payment to be in the form of cash, cashier's check, or money order, and consequently issue a receipt to the customer.

## 3. Assessor's Office

Once the inspection by the Assessor's office has been completed, the owner may pick up their signed application and deactivation forms to be used at the Department of Motor Vehicles. Someone from the assessor's office will notify you by telephone when the inspection has been completed.

## 4. Department of Motor Vehicles

The property owner must now go the DMV and deactivate the MH title. DMV requires the following forms for this process: original permanent structure application, deactivation form from the assessor's office requesting the MH be taxed as real property, and the original title to the manufactured home.

- DMV will deactivate the title to any New Mexico titled mobile home once the following requirements have been met:
  1. the title is free and clear of all recorded liens and encumbrances.
  2. the original deactivation form has been signed the the Assessor's office.
  3. the title application has been signed by the owner(s) if transaction is a first time

Note: If MSO, MCO, or title is not available, or the transaction is not for a duplicate title with a record on the system, this will require an exception process. Customers must contact vehicle services for assistance. Phone number is 1-888-683-4636.

## 5. Return to the Assessor's Office

The property owner must now return to the Assessor's office with the deactivated title at which time the Assessor's office will place the manufactured home on the tax rolls as **REAL PROPERTY** for the *following* tax year.

## **Statues, Regulations and Administrative Code**

### **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]

## **NMSA 1978, §7-36-26 SPECIAL METHOD OF VALUATION - MANUFACTURED HOMES**

### **3.6.5.33(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.

State of New Mexico  
**REGULATION AND LICENSING DEPARTMENT**  
**MANUFACTURED HOUSING DIVISION**  
P.O. Box 25101, Santa Fe, NM 87504  
Phone: (505) 476-4770

**PERMANENT FOUNDATION PERMIT—FEE \$65.00**

PERMIT NUMBER \_\_\_\_\_ PERMIT ISSUED \_\_\_\_\_

INSPECTOR NAME \_\_\_\_\_ INSPECTOR PHONE \_\_\_\_\_

SOLD BY

OWNER:	TELEPHONE NO:
STREET/PHYSICAL ADDRESS:	
CITY:	
SITE ADDRESS	
MANUFACTURER:	NEW: USED:
SERIAL NO.:	LABEL NO.(s):

<b>Foundation* Application Submitted:</b>	YES ____ NO ____
<b>Foundation* Plans Submitted:</b>	YES ____ NO ____
<b>Local Jurisdiction Permit Submitted:</b>	YES ____ NO ____

LICENSEE OR HOMEOWNER (Person Installing Foundation)

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

LICENSE NUMBER (If Applicable): \_\_\_\_\_

INSPECTOR SIGNATURE:	DATE:
INSPECT PERMANENT FOUNDATION: YES ____ NO ____ PASS ____ FAIL ____	

DIRECTIONS TO INSPECTION SITE (REQUIRED) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**\*ALL PERMANENT FOUNDATION REQUESTS REQUIRE PLAN APPROVAL PRIOR TO PERMIT ISSUANCE AND MUST BY ISSUED BY ANY MANUFACTURED HOUSING DIVISION FIELD OFFICE. ONLY INITIAL APPROVAL OF PERMANENT FOUNDATION PLANS WILL BE ACCEPTABLE. NO MODIFICATIONS ON INITIAL PLANS WILL BE APPROVED.**

**NOTE: Failure to request an inspection is a violation of the Manufactured Housing Act.  
Permit void after 90 days from issuance.**

Every manufactured home prior to installation shall have a site plan review approved by the local, county, municipal authority or state authority, if any; and, when required, shall illustrate the placement of the home on the site, the location of property lines, the zoning classification of the site, the location, type and specifications of the septic system, water utility, electrical utility and service, and the gas utility source and size, if utilized.  
[14.12.2.60 (E) NMAC]



# DONA ANA COUNTY PERMANENT STRUCTURE APPLICATION

**Dona Ana County Assessor  
Andy Segovia  
845 N. Motel Blvd.  
Las Cruces, NM 88007  
phone (575) 647-7400**

Year/Application # \_\_\_\_\_

Date of Request \_\_\_\_\_

Clerk's Initials \_\_\_\_\_

**RE: Request to inspect Manufactured Home**

I hereby request that the manufactured home listed be changed to a permanent structure as per Subsection D of Section 3.6.5.33 NMAC. The Assessor's office will not be liable for determining permanent status for mortgage companies. The mortgage company must make their own decisions to whether the property is eligible for a loan as "Real Estate". The valuation as real property is for tax purposes only and will be based on the following criteria;

- 1) The Assessor's offic has received a request from the owner of the manufactured home that it be taxed as real property.
- 2) The owner of the manufactured home is also the owner of the real estate to which the home has been affixed.
- 3) The tongue and axles have been reomved from the manufactured home and the home has ben affixed to a permanent foundation in accordance with Part 14.12.2 NMAC-Manufactured Housing Division.
- 4) The title to the manufactured home, issued pursuant to the provisions of the Motor Vehicle Code, is deactivated in accordance with Section 18.19.3.18 NMAC and evidence of the deativation has been provided to the Assessor's office.
- 5) All property taxes for the manufactured home have been paid in full including current year taxes.

The final determination of the classification (real or personal) for property tax purposes will be made by the Assessor's office upon inspection and providing all criteria has been met.

PTD	SIZE	YEAR	MAKE
SERIAL#		PLATE#	FOLDER
PARCEL#		MAP CODE	

Copy of NMMHD Inspection Approval

Copy of Engineer's Inspection Approval

Date of Inspection: \_\_\_\_\_

Appraiser # \_\_\_\_\_

\_\_\_\_\_ IS a permanent structure

\_\_\_\_\_ IS NOT a permanent structure

**X**  
**Signature of owner of manufactured home/real property**

Please print information below:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Contact if other than owner: \_\_\_\_\_

Phone# \_\_\_\_\_

Assigned Appraiser \_\_\_\_\_



**DONA ANA COUNTY  
REQUEST FOR STATUS CHANGE AND  
DEACTIVATION OF TITLE TO A MANUFACTURED HOME**

Year/Application No. \_\_\_\_\_  
 Clerk Initials \_\_\_\_\_  
 Date of Request \_\_\_\_\_

I hereby request that the manufactured home listed be changed to a permanent structure as per Subsection D of Section 3.6.5.33 NMAC and that if not, be valued in accordance with Section 7-36-26 NMSA 1978. I also request the title to the manufactured home be deactivated in accordance with 18 NMAC 19.3.18. Real property status will be based on the following

- 1 Owner of manufactured home must own the real estate as well
- 2 Tongue & axles must be removed and home must be affixed to a permanent foundation (14.12.2 NMAC)\*\*\*
- 3 All taxes for the manufactured home have been paid in full including current year taxes.
- 4 Title to manufactured home has been deactivated and evidence has been provided to Assessor's office.

I understand that honoring this request may change the amount of property tax assessed for current and future years with respect to this manufactured home. I also understand that treatment of this manufactured home as real property applies only for property taxation purposes and does not determine whether a property is eligible for financing through a mortgage company. I also understand that I must present the title free of liens and encumbrances to the Motor Vehicle Division for deactivation.

Description of Manufactured Home and Land			
Manufacturer	Model	Size	Year
VIN/Serial#	Plate #	PTD#	
Physical Address		Parcel #	
Map Code		Folder #	

Property owner making request:  
 Name (Print) \_\_\_\_\_ Phone# \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
**X** \_\_\_\_\_  
 Signature of owner making request

Following portion to be completed by Assessor's Office after inspection.  
**Dona Ana County Assessor's 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 deactivated in accordance with 18 NMAC 19.3.18.**  
 ON HOLD-Tongue still attached \_\_\_\_\_ Meets inspection criteria \_\_\_\_\_  
 Date/Initials/No. \_\_\_\_\_  
 Appraiser Signature/No. \_\_\_\_\_ Date \_\_\_\_\_  
 (Signature is for title deactivation purposes only)

**For Assessor Office Use Only**

Receipt of Deactivated Title (Date) \_\_\_\_\_ For Tax Year \_\_\_\_\_  
**\*\*Approval will not be made unless a copy of the deactivated title is received by the Assessor's Office.**  
 \_\_\_\_\_ Approved as a permanent structure  
 \*\*FINAL APPROVAL DATE \_\_\_\_\_ Signature \_\_\_\_\_  
 (Assessor/Authorized Agent)