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REQUEST TO CHANGE VALUATION STATUS

MANUFACTURED HOME TO BE VALUED AS REAL PROPERTY

D. 3.6.5.33 Special Method of valuation. 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 the 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) title to the manufactured home, issued pursuant to the provisions of the Motor Vehicle Code, is deactivated in accordance with 18.19.316 and evidence of the deactivation has been provided to the valuation authority.

S T E P	As owner of the following described manufactured home, I hereby request to be taxed as real property; In addition, I certify I have affixed the manufactured home to a permanent foundation in accordance with Part 14.12.2NMAC; of the New Mexico Manufactured Housing Division permanent foundation regulation.			
P	Description of manufactured home			
1	Manufacturer	Model	Size	Year
	PTD Number	MH License Plate	Serial Number	
	Parcel ID	Address	Legal Description	
	Owner making request (please print)			
	Name: _____			
	Address: _____			
	<input type="checkbox"/> Copy of NMMHD inspection Approval <input type="checkbox"/> Copy of Engineers Inspection Approval			
	Signature: _____		Date: _____	
	County Assessor's Office – Received by: _____		Date: _____	
S T E P	County Assessor's Office			
	I Certify I have received a copy of the deactivated title in accordance with Section 18.19.3.16 NMAC.			
2	Signed: _____		Date: _____	
S T E P	Step 3			
	County Assessor's Office			
	I hereby confirm that steps 1 and 2 are in compliance with state statute. I have placed the above described manufactured home on the Mora County Tax Roll as real property for the following tax year. (_____)			
3	Was a copy of appraisal provided? <input type="checkbox"/> Yes <input type="checkbox"/> No _____			
	Appraiser's Name		Date	
	Signed: _____		Date: _____	