



*Rosalee J. Trujillo*

Assessor

*Stephanie S. Casados*

Chief Deputy Assessor

*Paul M. Duran*

Deputy Assessor Clerk

*Jessica R. Martinez*

Deputy Assessor Clerk

**State of New Mexico**  
**County of Mora**

P.O. BOX 609  
MORA, NEW MEXICO 87732  
PHONE: (575) 387-5289  
Fax: (575) 387-9040

**INSTRUCTIONS FOR MANUFACTURED/MOBILE HOME**

**DEACTIVATION:**

- MH title cannot have any liens (no mortgages, etc.)
- Taxpayer must own the land that the MH is located on;
- Owner must contact a certified engineer and get a certified engineer's foundation report;
- Owner must contact NM Manufactured Housing Division in Santa Fe and complete a permit for a permanent foundation inspection (forms are available in Assessor's office or by calling 575-387-5289 or fax 575-387-9040);
- If the home passes inspection, a green "Approved" tag will be issued;
- Property taxes on the MH need to be paid in full (prior year and in advance unless paying in November or December- only the current year and any prior year's taxes need to be paid);
- A tax release will then be issued by the County Treasurer;
- Owner needs to take copies of the MH permit showing "passed" and/or green tag showing "passed" and tax release to the Assessor's office;
- All of the above information will be copied by the Assessor's office;
- Complete a "Request to Change Valuation" form which will then be signed by the Assessor;
- Take all copies, including the title to MVD- MVD will deactivate the title;
- Take copy of the title stamped "inactive" (deactivated title) back to Assessor's office-Assessor will assess MH and land together as real property for the following tax year.



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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 14.12.2 NMAC; 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	<b>Step 3</b> 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 _____ <div style="display: flex; justify-content: space-between; width: 100%;"> <span>Appraiser's Name</span> <span>Date</span> </div> Signed: _____ Date: _____			